

granted, sold or leased, containing timber, minerals, stone, sand, gravel, or other valuable materials, or when other state lands contiguous or in proximity thereto contain any such valuable materials, shall be subject to the right of the state, or any grantee or lessee thereof who has acquired such other lands, or any such valuable materials thereon, since the fifteenth day of June, 1911, or hereafter acquiring such other lands or valuable materials thereon, to acquire the right of way over such lands so granted, sold or leased, for private railroads, skid roads, flumes, canals, watercourses or other easements for the purpose of, and to be used in, transporting and moving such valuable materials from such other lands, over and across the lands so granted or leased, upon the state, or its grantee or lessee, paying to the owner of lands so granted or sold, or the lessee of the lands so leased, reasonable compensation therefor. In case the parties interested cannot agree upon the damages incurred, the same shall be ascertained and assessed in the same manner as damages are ascertained and assessed against a railroad company seeking to condemn private property.

[1982 1st ex.s. c 21 § 167; 1927 c 255 § 78; RRS § 7797-78. Prior: 1911 c 109 § 1. Formerly RCW 79.36.010.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

Railroads, eminent domain: RCW 81.36.010 and 81.53.180.

Similar enactment: RCW 79.36.230.

State lands, eminent domain: RCW 8.28.010.

RCW 79.01.316 Certain state lands subject to easements for removal of valuable materials--Private easement over public lands subject to common user in removal of valuable materials.

Every grant, deed, conveyance, contract to purchase or lease made since the fifteenth day of June, 1911, or hereafter made to any person, firm, or corporation, for a right of way for a private railroad, skid road, canal, flume, watercourse, or other easement, over or across any state lands for the purpose of, and to be used in, transporting and moving timber, minerals, stone, sand, gravel, or other valuable materials of the land, shall be subject to the right of the state, or any grantee or lessee thereof, or other person who has acquired since the fifteenth day of June, 1911, or shall hereafter acquire, any lands containing valuable materials contiguous to, or in proximity to, such right of way, or who has so acquired or shall hereafter acquire such valuable materials situated upon state lands or contiguous to, or in proximity to, such right of way, of having such valuable materials transported or moved over such private railroad, skid road, flume, canal, watercourse, or other easement, after the same is or has been put in operation, upon paying therefor just and reasonable rates for transportation, or for the use of such private railroad, skid road, flume, canal, watercourse, or other easement, and upon complying with just, reasonable and proper rules and regulations relating to such transportation or use, which rates, rules, and regulations, shall be under the supervision and control of the utilities and transportation commission.

[1982 1st ex.s. c 21 § 168; 1927 c 255 § 79; RRS § 7797-79. Prior: 1911 c 109 § 2. Formerly RCW 79.36.020.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

Similar enactment: RCW 79.36.240.

Washington utilities and transportation commission: Chapter 80.01 RCW.

RCW 79.01.320 Certain state lands subject to easements for removal of valuable materials--Reasonable facilities and service for transportation must be furnished.

Any person, firm or corporation, having acquired such right of way or easement since the fifteenth day of June, 1911, or hereafter acquiring such right of way or easement over any state lands for the purpose of transporting or moving timber, mineral, stone, sand, gravel, or other valuable materials, and engaged in such business thereon, shall accord to the state, or any grantee or lessee thereof, having since the fifteenth day of June, 1911, acquired, or hereafter acquiring, from the state, any state lands containing timber, mineral, stone, sand, gravel, or other valuable materials, contiguous to or in proximity to such right of way or easement, or any person, firm, or corporation, having since the fifteenth day of June, 1911, acquired, or hereafter acquiring, the timber, mineral, stone, sand, gravel, or other valuable materials upon any state lands contiguous to or in proximity to the lands over which such right of way or easement is operated, proper and reasonable facilities and service for transporting and moving such valuable materials, under reasonable rules and regulations and upon payment of just and reasonable charges therefor, or, if such right of way or other easement is not then in use, shall accord the use of such right of way or easement for transporting and moving such valuable materials, under reasonable rules and regulations and upon the payment of just and reasonable charges therefor.

[1982 1st ex.s. c 21 § 169; 1927 c 255 § 80; RRS § 7797-80. Prior: 1911 c 109 § 3. Formerly RCW 79.36.030.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

Similar enactment: RCW 79.36.250.

RCW 79.01.324 Certain state lands subject to easements for removal of valuable materials--Duty of utilities and transportation commission.

Should the owner or operator of any private railroad, skid road, flume, canal, watercourse or other easement operating over lands acquired since the fifteenth day of June, 1911, or hereafter acquired, from the state, as in the previous sections provided, fail to agree with the state, or any grantee thereof, as to the reasonable and proper rules, regulations and charges, concerning the transportation of timber, mineral, stone, sand, gravel or other valuable materials, from lands contiguous to, or in proximity to, the lands over which such private railroad, skid road, flume, canal, watercourse or other easement, is operated, for transporting or moving such valuable materials, the state, or such person, firm or corporation, owning and desiring to have

such valuable materials transported or moved, may apply to the state utilities and transportation commission and have the reasonableness of the rules and regulations and charges inquired into, and it shall be the duty of the utilities and transportation commission to inquire into the same and it is hereby given the same power and authority to investigate the same as it is now authorized to investigate or inquire into the reasonableness of rules, regulations and charges made by railroad companies, and it is authorized and empowered to make any such order as it would make in an inquiry against a railroad company, and in case such private railroad, skid road, flume, canal, watercourse or easement, is not then in use, may make such reasonable, proper and just rules and regulations concerning the use thereof for the purposes aforesaid as may be just and proper, and such order shall have the same force and effect, and be binding upon the parties to such hearing, as though such hearing and order was made affecting a common carrier railroad.

[1983 c 4 § 6; 1927 c 255 § 81; RRS § 7797-81. Prior: 1911 c 109 § 4. Formerly RCW 79.36.040.]

Notes:

Similar enactment: RCW 79.36.270.

Transportation, general regulations: Chapter 81.04 RCW.

RCW 79.01.328 Certain state lands subject to easements for removal of valuable materials--Penalty for violation of orders--Reversion of easement.

In case any person, firm or corporation, owning or operating any private railroad, skid road, flume, canal, watercourse or other easement, over and across any state lands, or any lands acquired since the fifteenth day of June, 1911, or hereafter acquired, from the state, subject to the provisions of the preceding sections, shall violate or fail to comply with any rule, regulation or order made by the utilities and transportation commission, after an inquiry and hearing as provided in the preceding section, such person, firm or corporation, shall be subject to a penalty of not to exceed one thousand dollars for each and every violation thereof, and in addition thereto such right of way, private road, skid road, flume, canal, watercourse or other easement and all improvements and structures on such right of way, and connected therewith, shall revert to the state or to the owner of the land over which such right of way is located, and may be recovered in an action instituted in any court of competent jurisdiction.

[1982 1st ex.s. c 21 § 170; 1927 c 255 § 82; RRS § 7797-82. Prior: 1911 c 109 § 5. Formerly RCW 79.36.050.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

Similar enactment: RCW 79.36.280.

RCW 79.01.332 Certain state lands subject to easements for removal of valuable materials--Application for right of way--Appraisal of damage--Certificate, contents.

Any person, firm or corporation, engaged in the business of logging or lumbering, quarrying, mining or removing sand, gravel or other valuable materials from land, and desirous

of obtaining a right of way for the purpose of transporting or moving timber, minerals, stone, sand, gravel or other valuable materials from other lands, over and across any state lands, or tide or shore lands belonging to the state, or any such lands sold or leased by the state since the fifteenth day of June, 1911, shall file with the commissioner of public lands upon a form to be furnished for that purpose, a written application for such right of way, accompanied by a plat showing the location of the right of way applied for with references to the boundaries of the government section in which the lands over and across which such right of way is desired are located. Upon the filing of such application and plat, the commissioner of public lands shall cause the lands embraced within the right of way applied for, to be inspected, and all timber thereon, and all damages to the lands affected which may be caused by the use of such right of way, to be appraised, and shall notify the applicant of the appraised value of such timber and such appraisal of damages. Upon the payment to the commissioner of public lands of the amount of the appraised value of timber and damages, the commissioner shall issue in duplicate a right of way certificate setting forth the terms and conditions upon which such right of way is granted, as provided in the preceding sections, and providing that whenever such right of way shall cease to be used for the purpose for which it was granted, or shall not be used in accordance with such terms and conditions, it shall be deemed forfeited. One copy of such certificate shall be filed in the office of the commissioner of public lands and one copy delivered to the applicant.

[1927 c 255 § 83; RRS § 7797-83. Prior: 1921 c 55 § 1; 1915 c 147 § 12; 1897 c 89 § 34; 1895 c 178 § 45. Formerly RCW 79.36.060.]

Notes:

Similar enactment: RCW 79.36.290.

RCW 79.01.336 Certain state lands subject to easements for removal of valuable materials--Forfeiture for nonuser.

Any such right of way heretofore granted which has never been used, or has ceased to be used for the purpose for which it was granted, for a period of two years, shall be deemed forfeited. The forfeiture of any such right of way heretofore granted, or granted under the provisions of the preceding sections, shall be rendered effective by the mailing of a notice of such forfeiture to the grantee thereof at his last known post office address and by stamping a copy of such certificate, or other record of the grant, in the office of the commissioner of public lands with the word "canceled", and the date of such cancellation.

[1927 c 255 § 84; RRS § 7797-84. Prior: 1921 c 55 § 1; 1915 c 147 § 12; 1897 c 89 § 34; 1895 c 178 § 45. Formerly RCW 79.36.070.]

Notes:

Similar enactment: RCW 79.36.290.

RCW 79.01.340 Right of way for roads and streets over, or for county wharves upon, state lands.

Any county or city or the United States of America or state agency desiring to locate, establish, and construct a road or street over and across any state lands of the state of Washington shall by resolution of the board of county commissioners of such county, or city council or other governing body of such city, or proper agency of the United States of America, or state agency, cause to be filed in the office of the department of natural resources a petition for a right of way for such road or street, setting forth the reasons for the establishment thereof, accompanied by a duly attested copy of a plat made by the county or city engineer or proper agency of the United States of America, or state agency, showing the location of the proposed road or street with reference to the legal subdivisions, or lots and blocks of the official plat, or the lands, over and across which such right of way is desired, the amount of land to be taken and the amount of land remaining in each portion of each legal subdivision or lot or block bisected by such proposed road or street.

Upon the filing of such petition and plat the department of natural resources, if deemed for the best interest of the state to grant the petition, shall cause the land proposed to be taken to be inspected and shall appraise the value of the land and valuable materials thereon and notify the petitioner of such appraised value.

If there are no valuable materials on the proposed right of way, or upon the payment of the appraised value of the land and valuable materials thereon, to the department of natural resources in cash, or by certified check drawn upon any bank in this state, or money order, except for all rights of way granted to the department of natural resources on which the valuable materials, if any, shall be sold at public auction or by sealed bid, the department may approve the plat filed with the petition and file and enter the same in the records of his or her office, and such approval and record shall constitute a grant of such right of way from the state.

[2001 c 250 § 12; 1982 1st ex.s. c 21 § 171; 1961 c 73 § 5; 1945 c 145 § 1; 1927 c 255 § 85; Rem. Supp. 1945 § 7797-85. Prior: 1917 c 148 § 9; 1903 c 20 § 1; 1897 c 89 § 35; 1895 c 178 § 46. Formerly RCW 79.36.080.]

NOTES:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

RCW 79.01.344 Railroad right of way.

A right of way through, over and across any state lands not held under a contract of sale, is hereby granted to any railroad company organized under the laws of this state, or any state or territory of the United States, or under any act of congress of the United States, to any extent not exceeding fifty feet on either side of the center line of any railroad now constructed, or hereafter to be constructed, and for such greater width as is required for excavations, embankments, depots, station grounds, passing tracks or borrow pits, which extra width shall not in any case exceed two hundred feet on either side of said right of way.

[1927 c 255 § 86; RRS § 7797-86. Prior: 1907 c 104 § 1; 1901 c 173 § 1. Formerly RCW 79.36.090.]

Notes:

Railroad rights of way: Chapter 81.52 RCW.

RCW 79.01.348 Railroad right of way--Procedure to acquire.

In order to obtain the benefits of the preceding section any railroad company hereafter constructing, or proposing to construct, a railroad, shall file with the commissioner of public lands a copy of its articles of incorporation, due proof of organization thereunder, a map or maps, accompanied by the field notes of the survey, showing the location of the line of said railroad, the width of the right of way and extra widths, if any, and shall pay to the commissioner of public lands as hereinafter provided the amount of the appraised value of the lands included within said right of way, and extra widths if any are required, and the damages to any lands affected by such right of way or extra widths.

[1927 c 255 § 87; RRS § 7797-87. Prior: 1907 c 104 § 1; 1901 c 173 § 1. Formerly RCW 79.36.100.]

RCW 79.01.352 Railroad right of way--Appraisalment.

All state lands over which a right of way of any railroad to be hereafter constructed, shall be located, shall be appraised in the same manner as in the case of applications for the purchase of state lands, fixing the appraised value per acre for each lot or block, quarter section or subdivision thereof, less the improvements, if any, and the damages to any state lands affected by such right of way, shall be appraised in like manner, and the appraisalment shall be recorded and the evidence or report upon which the same is based shall be preserved of record, in the office of the commissioner of public lands, and the commissioner shall send notice to the railroad company applying for the right of way that such appraisalment has been made.

[1927 c 255 § 88; RRS § 7797-88. Prior: 1901 c 173 §§ 2, 5. Formerly RCW 79.36.110.]

RCW 79.01.356 Railroad right of way--Improvements--Appraisal, deposit, etc.

Should any improvements, made by anyone not holding adversely to the state at the time of making such improvements or made in good faith by a lessee of the state whose lease had not been canceled or was not subject to cancellation for any cause, or made upon the land by mistake, be upon any of such lands at the time of the appraisalment, the same shall be separately appraised, together with the damage and waste done to said lands, or to adjacent lands, by the use and occupancy of the same, and after deducting from the amount of the appraisalment for improvements the amount of such damage and waste, the balance shall be regarded as the value of said improvements, and the railroad company, if not the owner of such improvements, shall deposit with the commissioner of public lands the value of the same, as shown by said appraisalment, within thirty days next following the date thereof. The commissioner of public lands shall hold such moneys for a period of three months, and unless a demand and proof of ownership of such improvements shall be made upon the commissioner within said period of three months, the same shall be deemed forfeited to the state and deposited with the state treasurer and paid into the general fund. If two or more persons shall file claims of ownership of said improvements, within said period of three months, with the commissioner of public lands, the commissioner shall hold such moneys until the claimants agree or a certified copy of the

judgment decreeing the ownership of said improvements shall be filed with him. When notice of agreement or a certified copy of a judgment has been so filed, the commissioner of public lands shall pay over to the owner of the improvements the money so deposited.

[1927 c 255 § 89; RRS § 7797-89. Prior: 1915 c 147 § 13; 1901 c 173 § 4. Formerly RCW 79.36.120.]

RCW 79.01.360 Railroad right of way--Release or payment of damages as to improvements outside right of way.

When the construction or proposed construction of said railroad affects the value of improvements on state lands not situated on the right of way or extra widths, the applicant for said right of way shall file with the commissioner of public lands a valid release of damages duly executed by the owner or owners of such improvements, or a certified copy of a judgment of a court of competent jurisdiction, showing that compensation for the damages resulting to such owner or owners, as ascertained in accordance with existing law, has been made or paid into the registry of such court.

[1927 c 255 § 90; RRS § 7797-90. Prior: 1915 c 147 § 13; 1901 c 173 § 4. Formerly RCW 79.36.130.]

RCW 79.01.364 Railroad right of way--Certificate.

Upon full payment of the appraised value of any right of way for a railroad and of damages to state lands affected, the commissioner of public lands shall issue to the railroad company applying for such right of way a certificate in such form as the commissioner of public lands may prescribe, in which the terms and conditions of said easement shall be set forth and the lands covered thereby described, and any future grant, or lease, by the state, of the lands crossed or affected by such right of way shall be subject to the easement described in the certificate.

[1927 c 255 § 91; RRS § 7797-91. Prior: 1915 c 147 § 14; 1901 c 173 § 7. Formerly RCW 79.36.140.]

RCW 79.01.384 Right of way for utility pipe lines, transmission lines, etc.

A right of way through, over, and across any state lands or state forest lands, may be granted to any municipal or private corporation, company, association, individual, or the United States of America, constructing or proposing to construct, or which has heretofore constructed, any telephone line, ditch, flume, or pipe line for the domestic water supply of any municipal corporation or transmission line for the purpose of generating or transmitting electricity for light, heat, or power.

[1982 1st ex.s. c 21 § 172; 1961 c 73 § 6; 1945 c 147 § 1; 1927 c 255 § 96; Rem. Supp. 1945 § 7797-96. Prior: 1925 c 6 § 1; 1921 c 148 § 1; 1919 c 97 § 1; 1909 c 188 § 1. Formerly RCW 79.36.150.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

RCW 79.01.388 Right of way for utility pipe lines, transmission lines, etc.--Procedure to acquire.

In order to obtain the benefits of the grant made in RCW 79.01.384, the municipal or private corporation or company, association, individual, or the United States of America, constructing or proposing to construct, or which has heretofore constructed, such telephone line, ditch, flume, pipe line or transmission line, shall file, with the commissioner of public lands, a map, accompanied by the field notes of the survey and location of such telephone line, ditch, flume, pipe line or transmission line, and shall make payment therefor as provided in RCW 79.01.392. The land within the right of way shall be limited to an amount necessary for the construction of said telephone line, ditch, flume, pipe line or transmission line sufficient for the purposes required, together with sufficient land on either side thereof for ingress and egress to maintain and repair the same, and the grant shall include the right to cut all standing timber, and/or reproduction within said right of way. The grant shall also include the right to cut trees marked as danger trees by the applicant outside of the right of way, which shall be dangerous to the operation and maintenance of the telephone line, ditch, flume, pipe line or transmission line upon full payment of the appraised value thereof.

[1961 c 73 § 7; 1959 c 257 § 35; 1945 c 147 § 2; 1927 c 255 § 97; Rem. Supp. 1945 § 7797-97. Prior: 1921 c 148 § 2; 1919 c 97 § 2; 1909 c 188 § 2. Formerly RCW 79.36.160.]

RCW 79.01.392 Right of way for utility pipe lines, transmission lines, etc.--Appraisal--Certificate--Reversion for nonuser.

Upon the filing of the plat and field notes, as provided in RCW 79.01.388, the land applied for and the valuable materials on the right of way applied for, and the marked danger trees to be felled off the right of way, if any, and the improvements included in the right of way applied for, if any, shall be appraised as in the case of an application to purchase state lands. Upon full payment of the appraised value of the land applied for, or upon payment of an annual rental when the department of natural resources deems a rental to be in the best interests of the state, and upon full payment of the appraised value of the valuable materials and improvements, if any, the commissioner of public lands shall issue to the applicant a certificate of the grant of such right of way stating the terms and conditions thereof and shall enter the same in the abstracts and records in his or her office, and thereafter any sale or lease of the lands affected by such right of way shall be subject to the easement of such right of way. Should the corporation, company, association, individual, state agency, political subdivision of the state, or the United States of America, securing such right of way ever abandon the use of the same for a period of sixty months or longer for the purposes for which it was granted, the right of way shall revert to the state, or the state's grantee.

[2001 c 250 § 13; 1961 c 73 § 8; 1959 c 257 § 36; 1945 c 147 § 3; 1927 c 255 § 98; Rem. Supp. 1945 § 7797-98. Prior: 1909 c 188 § 3. Formerly RCW 79.36.170.]

RCW 79.01.396 Right of way for irrigation, diking and drainage purposes.

A right of way through, over and across any state lands is hereby granted to any irrigation district, or irrigation company duly organized under the laws of this state, and to any association, individual, or the United States of America, constructing or proposing to construct an irrigation ditch or pipe line for irrigation, or to any diking and drainage district or any diking and drainage improvement district proposing to construct a dike or drainage ditch.

[1982 1st ex.s. c 21 § 173; 1945 c 147 § 4; 1927 c 255 § 99; Rem. Supp. 1945 § 7797-99. Prior: 1917 c 148 § 6; 1907 c 161 § 1. Formerly RCW 79.36.180.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

RCW 79.01.400 Right of way for irrigation, diking and drainage purposes--Procedure to acquire.

In order to obtain the benefits of the grant hereinabove provided for, the irrigation district, irrigation company, association, individual, or the United States of America, constructing or proposing to construct such irrigation ditch or pipe line for irrigation, or the diking and drainage district or diking and drainage improvement district constructing or proposing to construct any dike or drainage ditch, shall file with the commissioner of public lands a map accompanied by the field notes of the survey and location of the proposed irrigation ditch, pipe line, dike, or drainage ditch, and shall pay to the state as hereinafter provided, the amount of the appraised value of the said lands used for or included within such right of way. The land within said right of way shall be limited to an amount necessary for the construction of the irrigation ditch, pipe line, dike, or drainage ditch for the purposes required, together with sufficient land on either side thereof for ingress and egress to maintain and repair the same.

[1945 c 147 § 5; 1927 c 255 § 100; Rem. Supp. 1945 § 7797-100. Prior: 1917 c 148 § 7; 1907 c 161 § 2. Formerly RCW 79.36.190.]

RCW 79.01.404 Right of way for irrigation, diking and drainage purposes--Appraisal--Certificate.

Upon the filing of the plat and field notes as hereinabove provided, the lands included within the right of way applied for shall be appraised as in the case of an application to purchase such lands, at the full market value thereof. Upon full payment of the appraised value of the lands the commissioner of public lands shall issue to the applicant a certificate of right of way, and enter the same in the records in his office and thereafter any sale or lease by the state of the lands affected by such right of way shall be subject thereto.

[1927 c 255 § 101; RRS § 7797-101. Prior: 1907 c 161 § 3. Formerly RCW 79.36.200.]

RCW 79.01.408 Grant of overflow rights.

The commissioner of public lands shall have the power to grant to any person or corporation the right, privilege, and authority to perpetually back and hold water upon or over

any state lands, and overflow such lands and inundate the same, whenever the commissioner shall deem it necessary for the purpose of erecting, constructing, maintaining, or operating any water power plant, reservoir, or works for impounding water for power purposes, irrigation, mining, or other public use, but no such rights shall be granted until the value of the lands to be overflowed and any damages to adjoining lands of the state, appraised as in the case of an application to purchase such lands, shall have been paid by the person or corporation seeking the grant, and if the construction or erection of any such water power plant, reservoir, or works for impounding water for the purposes heretofore specified, shall not be commenced and diligently prosecuted and completed within such time as the commissioner of public lands may prescribe at the time of the grant, the same may be forfeited by the commissioner of public lands by serving written notice of such forfeiture upon the person or corporation to whom the grant was made, but the commissioner, for good cause shown to his satisfaction, may extend the time within which such work shall be completed.

[1982 1st ex.s. c 21 § 174; 1927 c 255 § 102; RRS § 7797-102. Prior: 1915 c 147 §§ 10, 11; 1907 c 125 §§ 1, 2. Formerly RCW 79.36.210.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

Operating agencies: Chapter 43.52 RCW.

RCW 79.01.412 Construction of foregoing sections relating to rights of way and overflow rights.

The foregoing sections relating to the acquiring of rights of way and overflow rights through, over and across lands belonging to the state, shall not be construed as exclusive or as affecting the right of municipal and public service corporations to acquire lands belonging to or under control of the state, or rights of way or other rights thereover, by condemnation proceedings.

[1927 c 255 § 103; RRS § 7797-103. Formerly RCW 79.36.220.]

Notes:

Railroad rights of way: Chapter 81.52 RCW.

RCW 79.01.414 Grant of such easements and rights as applicant may acquire in private lands by eminent domain.

The department of natural resources may grant to any person such easements and rights in state lands or state forest lands as the applicant applying therefor may acquire in privately owned lands through proceedings in eminent domain. No grant shall be made under this section until such time as the full market value of the estate or interest granted together with damages to all remaining property of the state of Washington has been ascertained and safely secured to the state.

[1982 1st ex.s. c 21 § 175; 1961 c 73 § 12.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

RCW 79.01.416 Condemnation proceedings where state land is involved.

See RCW 8.28.010.

RCW 79.01.500 Court review of actions.

Any applicant to purchase, or lease, any public lands of the state, or any valuable materials thereon, and any person whose property rights or interests will be affected by such sale or lease, feeling himself aggrieved by any order or decision of the board of natural resources, or the commissioner of public lands, concerning the same, may appeal therefrom to the superior court of the county in which such lands or materials are situated, by serving upon all parties who have appeared in the proceedings in which the order or decision was made, or their attorneys, a written notice of appeal, and filing such notice, with proof, or admission, of service, with the board, or the commissioner, within thirty days from the date of the order or decision appealed from, and at the time of filing the notice, or within five days thereafter, filing a bond to the state, in the penal sum of two hundred dollars, with sufficient sureties, to be approved by the secretary of the board, or the commissioner, conditioned that the appellant shall pay all costs that may be awarded against him on appeal, or the dismissal thereof. Within thirty days after the filing of notice of appeal, the secretary of the board, or the commissioner, shall certify, under official seal, a transcript of all entries in the records of the board, or the commissioner, together with all processes, pleadings and other papers relating to and on file in the case, except evidence used in such proceedings, and file such transcript and papers, at the expense of the applicant, with the clerk of the court to which the appeal is taken. The hearing and trial of said appeal in the superior court shall be de novo before the court, without a jury, upon the pleadings and papers so certified, but the court may order the pleadings to be amended, or new and further pleadings to be filed. Costs on appeal shall be awarded to the prevailing party as in actions commenced in the superior court, but no costs shall be awarded against the state, the board, or the commissioner. Should judgment be rendered against the appellant, the costs shall be taxed against him and his sureties on the appeal bond, except when the state is the only adverse party, and shall be included in the judgment, upon which execution may issue as in other cases. Any party feeling himself aggrieved by the judgment of the superior court may seek appellate review as in other civil cases. Unless appellate review of the judgment of the superior court is sought, the clerk of said court shall, on demand, certify, under his hand and the seal of the court, a true copy of the judgment, to the board, or the commissioner, which judgment shall thereupon have the same force and effect as if rendered by the board, or the commissioner. In all cases of appeals from orders or decisions of the commissioner of public lands involving the prior right to purchase tidelands of the first class, if the appeal be not prosecuted, heard and determined, within two years from the date of the appeal, the attorney general shall, after thirty days' notice to the

appellant of his intention so to do, move the court for a dismissal of the appeal, but nothing herein shall be construed to prevent the dismissal of such appeal at any time in the manner provided by law.

[1988 c 202 § 59; 1988 c 128 § 56; 1971 c 81 § 139; 1927 c 255 § 125; RRS § 7797-125. Prior: 1901 c 62 §§ 1 through 7; 1897 c 89 § 52; 1895 c 178 § 82. Formerly RCW 79.08.030.]

Notes:

Reviser's note: This section was amended by 1988 c 128 § 56 and by 1988 c 202 § 59, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 79.01.612 Management of acquired lands--Land acquired by escheat suitable for park purposes--Rental--Repairs.

(1) Except as provided in subsection (2) of this section, the department of natural resources shall manage and control all lands acquired by the state by escheat or under chapter 79.66 RCW and all lands acquired by the state by deed of sale or gift or by devise, except such lands which are conveyed or devised to the state to be used for a particular purpose. The department shall lease the lands in the same manner as school lands. When the department determines to sell the lands, they shall be initially offered for sale either at public auction or direct sale to public agencies as provided in this chapter. If the lands are not sold at public auction, the department may, with approval of the board of natural resources, market the lands through persons licensed under chapter 18.85 RCW or through other commercially feasible means at a price not lower than the land's appraised value and pay necessary marketing costs from the sale proceeds. Necessary marketing costs includes reasonable costs associated with advertising the property and paying commissions. The proceeds of the lease or sale of all such lands shall be deposited into the appropriate fund in the state treasury in the manner prescribed by law, except if the grantor in any such deed or the testator in case of a devise specifies that the proceeds of the sale or lease of such lands be devoted to a particular purpose such proceeds shall be so applied. The department may employ agents to rent any escheated, deeded, or devised lands, or lands acquired under chapter 79.66 RCW, for such rental and time and in such manner as the department directs, but the property shall not be rented by such agent for a longer period than one year and no tenant is entitled to compensation for any improvement which he makes on such property. The agent shall cause repairs to be made to the property as the department directs, and shall deduct the cost thereof, together with such compensation and commission as the department authorizes, from the rentals of such property and the remainder which is collected shall be transmitted monthly to the department of natural resources.

(2) When land is acquired by the state by escheat which because of its location or features may be suitable for park purposes, the department shall notify the state parks and recreation commission. The department and the commission shall jointly evaluate the land for its suitability for park purposes, based upon the features of the land and the need for park facilities in the vicinity. Where the department and commission determine that such land is suitable for

park purposes, it shall be offered for transfer to the commission, or, in the event that the commission declines to accept the land, to the local jurisdiction providing park facilities in that area. When so offered, the payment required by the recipient agency shall not exceed the costs incurred by the department in managing and protecting the land since receipt by the state.

(3) The department may review lands acquired by escheat since January 1, 1983, for their suitability for park purposes, and apply the evaluation and transfer procedures authorized by subsection (2) of this section.

[1993 c 49 § 1; 1984 c 222 § 13; 1927 c 255 § 154; RRS § 7797-154. Formerly RCW 43.12.100.]

Notes:

Severability--Effective date--1984 c 222: See RCW 79.66.900 and 79.66.901.

Real property distributed to state by probate court decree, jurisdiction of commissioner of public lands over: RCW 11.08.220.

RCW 79.01.616 Prospecting and mining--Leases and permits for prospecting and contracts for mining valuable minerals and specified materials--Execution authorized--Lands subject to--Size of tracts.

The department of natural resources may issue permits and leases for prospecting, and contracts for the mining of valuable minerals and specified materials, except rock, gravel, sand, silt, coal, or hydrocarbons, upon and from any public lands belonging to or held in trust by the state, or which have been sold and the minerals thereon reserved by the state in tracts not to exceed six hundred forty acres or an entire government-surveyed section.

[1987 c 20 § 1; 1965 c 56 § 2; 1927 c 255 § 155; RRS § 7797-155. Prior: 1917 c 148 § 1; 1915 c 152 § 1; 1897 c 102 § 1. Formerly RCW 78.20.010, part, and 78.20.020.]

RCW 79.01.617 Prospecting and mining--Public auction of mining contracts.

The department of natural resources may offer nonrenewable placer mining contracts by public auction for the mining of gold under terms set by the department. In the case of lands known to contain valuable minerals or specified materials in commercially significant quantities, the department may offer mining contracts by public auction.

[1987 c 20 § 2.]

RCW 79.01.618 Prospecting and mining--Mineral leases, contracts, and permits--Rules.

The department of natural resources may adopt rules necessary for carrying out the mineral leasing, contracting, and permitting provisions of RCW 79.01.616 through 79.01.651. Such rules shall be enacted under chapter 34.05 RCW. The department may amend or rescind any rules adopted under this section. The department shall publish these rules in pamphlet form for the information of the public.

[1987 c 20 § 3; 1983 c 3 § 200; 1965 c 56 § 3.]

RCW 79.01.620 Prospecting and mining--Leases for mineral prospecting--Application--Fees--Rejection.

Any person desiring to obtain a lease for mineral prospecting purposes upon any lands in which the mineral rights are owned or administered by the department of natural resources, shall file in the proper office of the department an application or applications therefor, upon the prescribed form, together with application fees. The department may reject an application for a mineral prospecting lease when the department determines rejection to be in the best interests of the state, and in such case shall inform the applicant of the reason for rejection and refund the application fee. The department may also reject the application and declare the application fee forfeited should the applicant fail to execute the lease.

[1987 c 20 § 4; 1965 c 56 § 4; 1927 c 255 § 156; RRS § 7797-156. Prior: 1917 c 148 § 2; 1901 c 151 §§ 1, 2; 1897 c 102 §§ 2, 5. Formerly RCW 78.20.010, part, and RCW 78.20.030.]

RCW 79.01.624 Prospecting and mining--Compliance with mineral rights reservations--Compensation for loss or damage to surface rights.

Where the surface rights are held by a third party, the lessee shall not exercise the rights reserved by the state upon lands covered by the lessee's lease or contract until the lessee has provided the department with satisfactory evidence of compliance with the requirements of the state's mineral rights reservations. Where the surface rights are held by the state, the lessee shall not exercise its mineral rights upon lands covered by the lessee's lease or contract until the lessee has made satisfactory arrangements with the department to compensate the state for loss or damage to the state's surface rights.

[1987 c 20 § 5; 1965 c 56 § 5; 1927 c 255 § 157; RRS § 7797-157. Prior: 1917 c 148 § 3; 1899 c 147 § 1; 1897 c 102 § 6. Formerly RCW 78.20.040.]

RCW 79.01.628 Prospecting and mining--Prospecting leases--Term of lease--Rental--Mining contract required for extraction for commercial sale or use--Annual prospecting work--Termination of lease.

Leases for prospecting purposes may be for a term of up to seven years from the date of the lease. The lessee shall pay an annual lease rental as set by the board of natural resources. The annual lease rental shall be paid in advance. The lessee shall not have the right to extract and remove for commercial sale or use from the leased premises any minerals or specified materials found on the premises except upon obtaining a mining contract. The lessee shall perform annual prospecting work in cost amounts as set by the board of natural resources. The lessee may make payment to the department in lieu of the performance of annual prospecting work for up to three years during the term of the lease. Prospecting work performed must contribute to the mineral evaluation of the leased premises.

The lessee may at any time give notice of intent to terminate the lease if all of the covenants of the lease including reclamation are met. The notice of termination of lease shall be made by giving written notice together with copies of all information obtained from the premises. The lease shall terminate sixty days thereafter if all arrears and sums which are due under the lease up to the time of termination have been paid.

[1987 c 20 § 6; 1965 c 56 § 6; 1945 c 103 § 1; 1927 c 255 § 158; RRS § 7797-158. Prior: 1897 c 102 §§ 4, 5. Formerly RCW 78.20.050.]

RCW 79.01.632 Prospecting and mining--Conversion of prospecting lease into contract--Preference--Time for application--Plans for development and reclamation--Development work--Termination of contract--Nonconversion, effect.

The holder of any prospecting lease shall have a preference right to a mining contract on the premises described in the lease if application therefor is made to the department of natural resources at least one hundred eighty days prior to the expiration of the prospecting lease.

A lessee applying for a mining contract shall furnish plans for development leading toward production. The plans shall address the reclamation of the property. A mining contract shall be for a term of twenty years.

The first year of the contract and each year thereafter, the lessee shall perform development work in cost amounts as set by the board of natural resources. The lessee may make payment to the department in lieu of development work.

The lessee may at any time give notice of intent to terminate the contract if all of the covenants of the contract including reclamation are met. The notice of termination of contract shall be made by giving written notice together with copies of all information obtained from the premises. The contract shall terminate sixty days thereafter if all arrears and sums which are due under the contract up to the time of termination have been paid.

The lessee shall have sixty days from the termination date of the contract in which to remove improvements, except those necessary for the safety and maintenance of mine workings, from the premises without material damage to the land or subsurface covered by the contract. However, the lessee shall upon written request to the department be granted an extension where forces beyond the control of the lessee prevent removal of the improvements within sixty days.

Any lessee not converting a prospecting lease to a mining contract shall not be entitled to a new prospecting lease on the lease premises for one year from the expiration date of the prior lease. Such lands included in the prospecting lease shall be open to application by any person other than the prior lessee, and the lessee's agents or associates during the year period described above.

[1987 c 20 § 7; 1965 c 56 § 7; 1927 c 255 § 159; RRS § 7797-159. Prior: 1901 c 151 § 4. Formerly RCW 78.20.060.]

RCW 79.01.633 Prospecting and mining--Lessee's rights and duties relative to owner of surface rights.

Where the surface rights have been sold and the minerals retained by the state, the state's right of entry to these lands is hereby transferred and assigned to the lessee during the life of the lease or contract. No lessee shall commence any operation upon lands covered by his or her lease or contract until the lessee has complied with RCW 79.01.624.

[1987 c 20 § 8; 1965 c 56 § 8.]

RCW 79.01.634 Prospecting and mining--Termination of lease or contract for default.

The department of natural resources shall terminate and cancel a prospecting lease or mining contract upon failure of the lessee to make payment of the annual rental or royalties or comply with the terms and conditions of said lease or contract upon the date such payments and compliances are due. The lessee shall be notified of such termination and cancellation, said notice to be mailed to the last known address of the lessee. Termination and cancellation shall become effective thirty days from the date of mailing said notice: PROVIDED, That the department may, upon written request from the lessee, grant an extension of time in which to make such payment or comply with said terms and conditions.

[1987 c 20 § 9; 1965 c 56 § 9.]

RCW 79.01.640 Prospecting and mining--Form, terms, and conditions of prospecting leases and mining contracts--Subcontracts.

Prospecting leases or mining contracts referred to in chapter 79.01 RCW shall be as prescribed by, and in accordance with rules adopted by the department of natural resources.

The department may include in any mineral prospecting lease or mining contract to be issued under this chapter such terms and conditions as are customary and proper for the protection of the rights of the state and of the lessee not in conflict with this chapter, or rules adopted by the department.

Any lessee shall have the right to contract with others to work or operate the leased premises or any part thereof or to subcontract the same and the use of said land or any part thereof for the purpose of mining for valuable minerals or specified materials, with the same rights and privileges granted to the lessee. Notice of such contracting or subcontracting with others to work or operate the property shall be made in writing to the department.

[1987 c 20 § 10; 1965 c 56 § 11; 1927 c 255 § 161; RRS § 7797-161. Prior: 1917 c 148 § 3; 1899 c 147 § 1; 1897 c 102 § 6. Formerly RCW 78.20.080.]

RCW 79.01.642 Prospecting and mining--Reclamation of premises.

At time of termination for any mineral prospecting lease, permit, mining contract, or placer mining contract, the premises shall be reclaimed in accordance with plans approved by the department.

[1987 c 20 § 11.]

RCW 79.01.644 Prospecting and mining--Mining contracts--Production royalties--Minimum royalty.

Mining contracts entered into as provided in chapter 79.01 RCW shall provide for the payment to the state of production royalties as set by the board of natural resources. A lessee shall pay in advance annually a minimum royalty which shall be set by the board of natural resources. The minimum royalty shall be allowed as a credit against production royalties due during the contract year.

[1987 c 20 § 12; 1965 c 56 § 12; 1959 c 257 § 38; 1945 c 103 § 2; 1927 c 255 § 162; Rem. Supp. 1945 § 7797-162. Prior: 1917 c 148 § 4; 1901 c 151 § 3; 1897 c 89 § 7. Formerly RCW 78.20.090.]

RCW 79.01.645 Prospecting and mining--Renewal of mining contracts.

The lessee may apply for the renewal of a mining contract, except placer mining contracts issued pursuant to RCW 79.01.617, to the department within ninety days before the expiration of the contract. Upon receipt of the application, the department shall make the necessary investigation to determine whether the terms of the contract have been complied with, and if the department finds they have been complied with in good faith, the department shall renew the contract. The terms and conditions of the renewal contract shall remain the same except for royalty rates, which shall be determined by reference to then existing law.

[1987 c 20 § 13.]

RCW 79.01.648 Prospecting and mining--Consolidation of mining contracts.

The holders of two or more mining contracts may consolidate said contracts under a common management to permit proper operation of large scale developments. Notification of such consolidation shall be made to the department of natural resources, together with a statement of plans of operation and proposed consolidation. The department may thereafter make examinations and investigations and if it finds that such consolidation is not in the best interest of the state, it shall disapprove such consolidated operation.

[1965 c 56 § 13; 1945 c 103 § 3 (adding a new section to 1927 c 255, section 162-1); Rem. Supp. 1945 § 7797-162a. Formerly RCW 78.20.100.]

RCW 79.01.649 Prospecting and mining--State may enter lands and examine property and records--Disclosure of information.

Any person designated by the department of natural resources shall have the right at any time to enter upon the lands and inspect and examine the structures, works, and mines situated thereon, and shall also have the right to examine such books, records, and accounts of the lessee as are directly connected with the determination of royalties on the property under lease from the state but it shall be unlawful for any person so appointed to disclose any information thus

obtained to any person other than the departmental officials and employees, except the attorney general and prosecuting attorneys of the state.

[1965 c 56 § 14.]

RCW 79.01.650 Prospecting and mining--State may dispose of materials not covered by prospecting lease or mining contract--Disposition of timber.

The state shall have the right to sell or otherwise dispose of any surface resource, timber, rock, gravel, sand, silt, coal, or hydrocarbons, except minerals or materials specifically covered by a mineral prospecting lease or mining contract, found upon the land during the period covered by said lease or contract. The state shall also have the right to enter upon such land and remove same, and shall not be obliged to withhold from any sale any timber for prospecting or mining purposes. The lessee shall, upon payment to the department of natural resources, have the right to cut and use timber found on the leased premises for mining purposes as provided in rules adopted by the department.

[1987 c 20 § 14; 1965 c 56 § 15.]

RCW 79.01.651 Prospecting and mining--Recreational mineral prospecting permits.

The department may issue permits for recreational mineral prospecting in designated areas containing noneconomic mineral deposits. The term of a permit shall not exceed one year. Designated areas, equipment allowed, methods of prospecting, as well as other appropriate permit conditions, shall be set in rules adopted by the department. Fees shall be set by the board of natural resources.

[1987 c 20 § 15.]

RCW 79.01.652 Coal mining--Leases and option contracts authorized.

The commissioner of public lands is authorized to execute option contracts and leases for the mining and extraction of coal from any public lands of the state, or to which it may hereafter acquire title, or from any lands sold or leased by the state the minerals of which have been reserved by the state.

[1927 c 255 § 163; RRS § 7797-163. Prior: 1925 ex.s. c 155 § 1. Formerly RCW 78.24.010.]

RCW 79.01.656 Coal mining--Application for option contract--Fee.

Any citizen of the United States believing coal to exist upon any of the lands described in the preceding section may apply to the commissioner of public lands for an option contract for any amount not exceeding one section for prospecting purposes, such application to be made by legal subdivision according to the public land surveys. The applicant shall pay to the commissioner of public lands, at the time of filing his application, the sum of one dollar an acre

for the lands applied for, but in no case less than fifty dollars. In case of the refusal of the commissioner to execute an option contract for the lands, any remainder of the sum so paid, after deducting the expense incurred by the commissioner in investigating the character of the land, shall be returned to the applicant.

[1927 c 255 § 164; RRS § 7797-164. Prior: 1925 ex.s. c 155 § 2. Formerly RCW 78.24.020.]

RCW 79.01.660 Coal mining--Investigation--Grant of option contract--Rights and duties of option contract holder.

Upon the filing of any such application, the commissioner of public lands shall forthwith investigate the character of the lands applied for, and if, from such investigation, he deems it to the best interests of the state he shall enter into an option contract with the applicant.

The holder of any option contract shall be entitled, during the period of one year from the date thereof, to enter upon the lands and carry on such work of exploration, examination and prospecting for coal as may be necessary to determine the presence of coal upon the lands and the feasibility of mining the same. He shall have the right to use such timber found upon the lands and owned by the state as may be necessary for steam purposes and timbering in the examination and prospecting of such lands: PROVIDED, That this provision shall not be construed to require the state to withhold any such timber from sale. No coal shall be removed from such lands during the period of such option contract except for samples and testing. At the expiration of the option contract, the applicant shall fill or cover in a substantial manner all prospect holes and shafts, or surround the same with substantial fences, and shall file with the commissioner of public lands a report showing in detail the result of his investigation and prospecting.

[1927 c 255 § 165; RRS § 7797-165. Prior: 1925 ex.s. c 155 § 3. Formerly RCW 78.24.030.]

RCW 79.01.664 Coal mining--Action to determine damage to surface owner or lessee--Commencement of option contract delayed.

In the case of lands which the state may have sold or leased and reserved the mineral rights therein, if the holder of any option contract or lease shall be unable to agree with the owner or prior lessee of the lands, he shall have a right of action in the superior court of the county in which the land is situated to ascertain and determine the amount of damages which will accrue to such owner or lessee of the land by reason of the entry thereon and prospecting for or mining coal, as the case may be. In the event of any such action, the term of the option contract or lease shall begin thirty days after the entry of the final judgment in such action.

[1927 c 255 § 166; RRS § 7797-166. Prior: 1925 ex.s. c 155 § 4. Formerly RCW 78.24.070.]

RCW 79.01.668 Coal mining--Lease--Application, terms, royalties.

At any time during the life of the option contract, the holder thereof may apply to the

commissioner of public lands for a coal mining lease of the lands included therein, or such portion thereof as he may specify, for the purpose of mining and extraction of coal therefrom. Such coal mining lease shall be for such term, not more than twenty years, and in such form as may be prescribed by the commissioner of public lands, shall entitle the lessee to mine and sell and dispose of all coal underlying said lands and to occupy and use so much of the surface thereof as may be necessary for bunkers and other outside works, and for railroads, buildings, appliances and appurtenances in connection with the mining operations. Such lease shall provide for the payment to the state of a royalty, according to the grade of coal, for each ton of two thousand pounds of merchantable coal taken from the lands, as follows: For lignite coal of the class commonly found in Lewis and Thurston counties, not less than ten cents per ton; for subbituminous coal, not less than fifteen cents per ton; for high grade bituminous and coking coals, not less than twenty cents per ton; but such lease shall provide for the payment each year of a minimum royalty of not less than one nor more than ten dollars an acre for the lands covered thereby: PROVIDED, That the commissioner of public lands may agree with the lessee that said minimum royalty shall be graduated for the different years of said lease so that a lower minimum royalty shall be paid during the earlier years of the term. The minimum royalty fixed in the lease shall be paid in advance each year, and the lessee, at stated periods during the term of the lease, fixed by the commissioner, shall furnish to the commissioner of public lands a written report under oath showing the amount of merchantable coal taken from the land during the period covered by such report and shall remit therewith such sum in excess of the minimum royalty theretofore paid for the current year as may be payable as royalty for the period covered by such report.

The commissioner shall incorporate in every lease such provisions and conditions not inconsistent with the provisions of this chapter and not inconsistent with good coal mining practice as he shall deem necessary and proper for the protection of the state, and, in addition thereto, the commissioner shall be empowered to prescribe such rules and regulations, not inconsistent with this chapter and not inconsistent with good mining practice, governing the manner and methods of mining as in his judgment are necessary and proper.

[1985 c 459 § 1; 1927 c 255 § 167; RRS § 7797-167. Prior: 1925 ex.s. c 155 § 5. Formerly RCW 78.24.040.]

NOTES:

Severability--1985 c 459: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 459 § 10.]

RCW 79.01.672 Coal mining--Lease without option contract.

In the case of lands known to contain workable coal, the commissioner may, in his discretion, issue coal mining leases under the foregoing provisions although no option contract has been theretofore issued for such lands.

[1927 c 255 § 168; RRS § 7797-168. Prior: 1925 ex.s. c 155 § 6. Formerly RCW 78.24.050.]

RCW 79.01.676 Coal mining--Inspection of works and records--Information confidential.

The commissioner of public lands or any person designated by him shall have the right at any time to enter upon the lands and inspect and examine the structures, works and mines situated thereon, and shall also have the right to examine such books, records and accounts of the lessee as are directly connected with the operation of the mine on the property under lease from the state; but it shall be unlawful for the commissioner or any person so appointed to disclose any information thus obtained to any person other than the commissioner of public lands and his employees, except the attorney general and prosecuting attorneys of the state.

[1927 c 255 § 169; RRS § 7797-169. Prior: 1925 ex.s. c 155 § 7. Formerly RCW 78.24.060.]

RCW 79.01.680 Coal mining--Use and sale of materials from land.

The state shall have the right to sell or otherwise dispose of any timber, stone or other valuable materials, except coal, found upon the land during the period covered by any option contract, or lease issued under the foregoing provisions, with the right to enter upon such lands and cut and remove the same, and shall not be obliged to withhold from sale any timber for coal mining or prospecting purposes: PROVIDED, That the lessee shall be permitted to use in his mining operations any timber found upon the land, first paying therefor to the commissioner of public lands the value thereof as fixed by said commissioner: AND PROVIDED FURTHER, That any bill of sale for the removal of timber, stone or other material given subsequent to the coal lease shall contain provisions preventing any interference with the operations of the coal lease.

[1927 c 255 § 170; RRS § 7797-170. Prior: 1925 ex.s. c 155 § 8. Formerly RCW 78.24.080.]

RCW 79.01.684 Coal mining--Suspension of mining--Termination of lease.

Should the lessee for any reason, except strikes or inability to mine or dispose of his output without loss, suspend mining operations upon the lands included in his lease, or upon any contiguous lands operated by him in connection therewith, for a period of six months, or should the lessee for any reason suspend mining operations upon the lands included in his lease or in such contiguous lands for a period of twelve months, the commissioner of public lands may, at his option, cancel the lease, first giving thirty days' notice in writing to the lessee.

The lessee shall have the right to terminate the lease after thirty days' written notice to the commissioner of public lands and the payment of all royalties and rentals then due.

[1927 c 255 § 171; RRS § 7797-171. Prior: 1925 ex.s. c 155 § 9. Formerly RCW 78.24.090.]

RCW 79.01.688 Coal mining--Condition of premises on termination of lease--Removal of personalty.

Upon the termination of any lease issued under the foregoing provisions, the lessee shall

surrender the lands and premises and leave in good order and repair all shafts, slopes, airways, tunnels and watercourses then in use. Unless the coal therein is exhausted, he shall also, as far as it is reasonably practicable so to do, leave open to the face all main entries then in use so that the work of further development and operation may not be unnecessarily hampered. He shall also leave on the premises all buildings and other structures, but shall have the right to, without damage to such buildings and structures, remove all tracks, machinery and other personal property.

[1927 c 255 § 172; RRS § 7797-172. Prior: 1925 ex.s. c 155 § 10. Formerly RCW 78.24.100.]

RCW 79.01.692 Coal mining--Re-lease--Procedure--Preference to lessee.

If at the expiration of any lease for the mining and extraction of coal or any renewal thereof the lessee desires to re-lease the lands covered thereby, he may make application to the commissioner of public lands for a re-lease. Such application shall be in writing and under oath, setting forth the extent, character and value of all improvements, development work and structures existing upon the land. The commissioner of public lands may on the filing of such application cause the lands to be inspected, and if he deems it for the best interests of the state to re-lease said lands, he shall fix the royalties for the ensuing term in accordance with the foregoing provisions relating to original leases, and issue to the applicant a renewal lease for a further term; such application for a release when received from the lessee, or successor of any lessee, who has in good faith developed and improved the property in a substantial manner during his original lease to be given preference on equal terms against the application of any new applicant.

[1927 c 255 § 173; RRS § 7797-173. Prior: 1925 ex.s. c 155 § 11. Formerly RCW 78.24.110.]

RCW 79.01.696 Coal mining--Waste prohibited.

It shall be unlawful for the holder of any coal mining option contract, or any lessee, to commit any waste upon the lands embraced therein, except as may be incident to his work of prospecting or mining.

[1927 c 255 § 174; RRS § 7797-174. Prior: 1925 ex.s. c 155 § 12. Formerly RCW 78.24.120.]

RCW 79.01.700 Oil and gas leases on state lands.

See chapter 79.14 RCW.

RCW 79.01.704 Witnesses--Compelling attendance, production of books, etc.

In all hearings pertaining to public lands of the state, as provided by this chapter, the board of natural resources, or the commissioner of public lands, as the case may be, shall, in its or his discretion have power to issue subpoenas and compel thereby the attendance of witnesses and the production of books and papers, at such time and place as may be fixed by the board, or

the commissioner, to be stated in the subpoena and to conduct the examination thereof.

The subpoena may be served by the sheriff of any county, or by any officer authorized by law to serve process, or by any person eighteen years of age or over, competent to be a witness, but who is not a party to the matter in which the subpoena is issued.

Each witness subpoenaed by the board, or commissioner, as a witness on behalf of the state, shall be allowed the same fees and mileage as provided by law to be paid witnesses in courts of record in this state, said fees and mileage to be paid by warrants on the general fund from the appropriation for the office of the commissioner of public lands.

Any person duly served with a subpoena who fails to obey the same, without legal excuse, shall be considered in contempt. The board, or commissioner, shall certify the facts thereof to the superior court of the county in which such witness may reside for contempt of court proceedings as provided in chapter 7.21 RCW. The certificate of the board, or commissioner, shall be considered by the court as prima facie evidence of the contempt.

[1989 c 373 § 26; 1971 ex.s. c 292 § 54; 1959 c 257 § 39; 1927 c 255 § 186; RRS § 7797-186. Prior: 1897 c 89 § 59; 1895 c 223 § 93. Formerly RCW 79.08.010.]

Notes:

Severability--1989 c 373: See RCW 7.21.900.

Severability--1971 ex.s. c 292: See note following RCW 26.28.010.

Witness fees, generally: Chapter 2.40 RCW.

RCW 79.01.708 Maps and plats--Record and index--Public inspection.

All maps, plats and field notes of surveys, required to be made by this chapter shall, after approval by the department of natural resources, or the commissioner of public lands, as the case may be, be deposited and filed in the office of the commissioner of public lands, who shall keep a careful and complete record and index of all maps, plats and field notes of surveys in his possession, in well bound books, which shall at all times be open to public inspection.

[1988 c 128 § 57; 1927 c 255 § 187; RRS § 7797-187. Formerly RCW 43.12.110.]

RCW 79.01.712 Seal.

All notices, orders, contracts, certificates, rules and regulations, or other documents or papers made and issued by or on behalf of the department of natural resources, or the commissioner of public lands, as provided in this chapter, shall be authenticated by a seal whereon shall be the vignette of George Washington, with the words "Seal of the commissioner of public lands, State of Washington."

[1988 c 128 § 58; 1927 c 255 § 188; RRS § 7797-188. Formerly RCW 43.65.070.]

RCW 79.01.720 Fees.

The commissioner of public lands for services performed by him, may charge and collect fees as determined by the board of natural resources for each category of services performed

based on costs incurred.

[1979 ex.s. c 109 § 18; 1959 c 153 § 1; 1927 c 255 § 190; RRS § 7797-190. Formerly RCW 43.12.120.]

Notes:

Severability--Effective date--1979 ex.s. c 109: See notes following RCW 79.01.036.

RCW 79.01.724 Fee book--Verification.

The commissioner of public lands shall keep a fee book, in which shall be entered all fees received by him, with the date paid and the name of the person paying the same, and the nature of the services rendered for which the fee is charged, which book shall be verified monthly by his affidavit entered therein, and all fees collected by him shall be paid into the state treasury to the *RMCA within the general fund and the receipt of the state treasurer taken therefor and retained in the office of the commissioner of public lands as a voucher.

[1979 ex.s. c 109 § 19; 1927 c 255 § 191; RRS § 7797-191. Formerly RCW 43.12.130.]

Notes:

Reviser's note: *(1) "RMCA" apparently refers to the resource management cost account created in RCW 79.64.020. See RCW 79.01.088.

(2) This section does not apply to state tidelands, shorelands, harbor areas, and the beds of navigable waters. See RCW 79.01.093.

Severability--Effective date--1979 ex.s. c 109: See notes following RCW 79.01.036.

RCW 79.01.728 Assessments paid to be added to purchase price of land.

When any public land of the state as defined in this chapter shall have been assessed for local improvements, or for benefits, by any municipal corporation authorized by law to assess the same, and such assessments have been paid by the state, and such land is offered for sale, there shall be added to the value of such land, appraised as provided by this chapter, the amount of assessments paid by the state, which amount so added shall be paid by the purchaser, in case of sale, in equal annual installments at the same time, and with the same rate of interest upon deferred payments, as the installments of the purchase price are paid, in addition to the amounts otherwise due to the state for said land, and no deed shall be executed until such assessments have been paid.

[1927 c 255 § 192; RRS § 7797-192. Prior: 1925 ex.s. c 180 § 1; 1909 c 154 § 7; 1907 c 73 § 3; 1905 c 144 § 5. Formerly RCW 79.44.110.]

Notes:

Assessments paid by state to be added to purchase price of land: RCW 79.44.095.

RCW 79.01.732 Appearance before United States land offices.

The commissioner of public lands is authorized and directed to appear before the United States land offices in all cases involving the validity of the selections of any lands granted to the

state, and to summon witnesses and pay necessary witness fees and stenographer fees in such contested cases.

[1927 c 255 § 193; RRS § 7797-193. Formerly RCW 43.12.070.]

RCW 79.01.736 Duty of attorney general--Commissioner may represent state.

It shall be the duty of the attorney general, to institute, or defend, any action or proceeding to which the state, or the commissioner of public lands, or the board of natural resources, is or may be a party, or in which the interests of the state are involved, in any court of this state, or any other state, or of the United States, or in any department of the United States, or before any board or tribunal, when requested so to do by the commissioner of public lands, or the board of natural resources, or upon his own initiative.

The commissioner of public lands is authorized to represent the state in any such action or proceeding relating to any public lands of the state.

[1959 c 257 § 40; 1927 c 255 § 194; RRS § 7797-194. Prior: 1909 c 223 § 7; 1897 c 89 § 65; 1895 c 178 § 100. Formerly RCW 79.08.020.]

RCW 79.01.740 Reconsideration of official acts.

The department of natural resources may review and reconsider any of its official acts relating to state lands until such time as a lease, contract, or deed shall have been made, executed, and finally issued, and the department may recall any lease, contract, or deed issued for the purpose of correcting mistakes or errors, or supplying omissions.

[1982 1st ex.s. c 21 § 177; 1927 c 255 § 195; RRS § 7797-195. Formerly RCW 43.65.080.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

RCW 79.01.744 Reports.

(1) It shall be the duty of the commissioner of public lands to report, and recommend, to each session of the legislature, any changes in the law relating to the methods of handling the public lands of the state that he may deem advisable.

(2) The commissioner of public lands shall provide a comprehensive biennial report to reflect the previous fiscal period. The report shall include, but not be limited to, descriptions of all department activities including: Revenues generated, program costs, capital expenditures, personnel, special projects, new and ongoing research, environmental controls, cooperative projects, intergovernmental agreements, the adopted sustainable harvest compared to the sales program, and outlines of ongoing litigation, recent court decisions and orders on major issues with the potential for state liability. The report shall describe the status of the resources managed and the recreational and commercial utilization. The report shall be given to the chairs of the house and senate committees on ways and means and the house and senate committees on

natural resources, including one copy to the staff of each of the committees, and shall be made available to the public.

(3) The commissioner of public lands shall provide annual reports to the respective trust beneficiaries, including each county. The report shall include, but not be limited to, the following: Acres sold, acres harvested, volume from those acres, acres planted, number of stems per acre, acres precommercially thinned, acres commercially thinned, acres partially cut, acres clear cut, age of final rotation for acres clear cut, and the total number of acres off base for harvest and an explanation of why those acres are off base for harvest.

[1997 c 448 § 3; 1987 c 505 § 76; 1985 c 93 § 3; 1927 c 255 § 196; RRS § 7797-196. Prior: 1907 c 114 § 1; RRS § 7801. Formerly RCW 43.12.150.]

RCW 79.01.748 Trespasser guilty of larceny, when.

Every person who wilfully commits any trespass upon any public lands of the state and cuts down, destroys or injures any timber, or any tree standing or growing thereon, or takes, or removes, or causes to be taken, or removed, therefrom any wood or timber lying thereon, or maliciously injures or severs anything attached thereto, or the produce thereof, or digs, quarries, mines, takes or removes therefrom any earth, soil, stone, mineral, clay, sand, gravel, or any valuable materials, shall be guilty of larceny.

[1927 c 255 § 197; RRS § 7797-197. Prior: 1889-90 pp 124-125 §§ 1, 4. Formerly RCW 79.40.010.]

RCW 79.01.752 Lessee or contract holder guilty of misdemeanor, when.

Every person being in lawful possession of any public lands of the state, under and by virtue of any lease or contract of purchase from the state, cuts down, destroys or injures, or causes to be cut down, destroyed or injured, any timber standing or growing thereon, or takes or removes, or causes to be taken or removed, therefrom, any wood or timber lying thereon, or maliciously injures or severs anything attached thereto, or the produce thereof, or digs, quarries, mines, takes or removes therefrom, any earth, soil, clay, sand, gravel, stone, mineral or other valuable material, or causes the same to be done, or otherwise injures, defaces or damages, or causes to be injured, defaced or damaged, any such lands unless expressly authorized so to do by the lease or contract under which he holds possession of such lands, or by the provisions of law under and by virtue of which such lease or contract was issued, shall be guilty of a misdemeanor.

[1927 c 255 § 198; RRS § 7797-198. Prior: 1899 c 34 §§ 1 through 3. Formerly RCW 79.40.020.]

RCW 79.01.756 Removal of timber, manufacture into articles--Treble damages.

Every person who shall cut or remove, or cause to be cut or removed, any timber growing or being upon any public lands of the state, or who shall manufacture the same into logs, bolts, shingles, lumber or other articles of use or commerce, unless expressly authorized so to do by a bill of sale from the state, or by a lease or contract from the state under which he holds possession of such lands, or by the provisions of law under and by virtue of which such bill of

sale, lease or contract was issued, shall be liable to the state in treble the value of the timber or other articles so cut, removed or manufactured, to be recovered in a civil action, and shall forfeit to the state all interest in and to any article into which said timber is manufactured.

[1927 c 255 § 199; RRS § 7797-199. Prior: 1897 c 89 § 66; 1895 c 178 § 101. Formerly RCW 79.40.030.]

Notes:

Firewood on state lands: Chapter 76.20 RCW.

Injunction to prevent waste on public land: RCW 64.12.050.

Injury to or removing trees, etc.--Damages: RCW 64.12.030.

Penalty for destroying native flora: RCW 47.40.080.

RCW 79.01.760 Trespass, waste, damages--Prosecutions.

(1) Every person who, without authorization, uses or occupies public lands, removes any valuable material as defined in RCW 79.01.038 from public lands, or causes waste or damage to public lands, or injures publicly owned personal property or publicly owned improvements to real property on public lands, is liable to the state for treble the amount of the damages. However, liability shall be for single damages if the department of natural resources determines, or the person proves upon trial, that the person, at time of the unauthorized act or acts, did not know, or have reason to know, that he or she lacked authorization. Damages recoverable under this section include, but are not limited to, the market value of the use, occupancy, or things removed, had the use, occupancy, or removal been authorized; and any damages caused by injury to the land, publicly owned personal property or publicly owned improvement, including the costs of restoration. In addition, the person is liable for reimbursing the state for its reasonable costs, including but not limited to, its administrative costs, survey costs to the extent they are not included in damages awarded for restoration costs, and its reasonable attorneys' fees and other legal costs.

(2) This section does not apply in any case where liability for damages is provided under RCW 64.12.030, 4.24.630, 79.01.756, or 79.40.070.

(3) The department of natural resources is authorized and directed to investigate all trespasses and wastes upon, and damages to, public lands of the state, and to cause prosecutions for, and/or actions for the recovery of, the same, to be commenced as is provided by law.

[1994 c 280 § 2; 1993 c 266 § 1; 1927 c 255 § 200; RRS § 7797-200. Prior: 1897 c 89 § 64; 1895 c 178 § 99. Formerly RCW 79.40.040.]

Notes:

Waste and trespass: Chapter 64.12 RCW.

RCW 79.01.765 Rewards for information regarding violations.

The department of natural resources is authorized to offer and pay a reward not to exceed ten thousand dollars in each case for information regarding violations of any statute or rule relating to the state's public lands and natural resources on those lands, except forest practices under chapter 76.09 RCW. No reward may be paid to any federal, state, or local government or

agency employees for information obtained by them in the normal course of their employment. The department of natural resources is authorized to adopt rules in pursuit of its authority under this section to determine the appropriate account or fund from which to pay the reward. The department is also authorized to adopt rules establishing the criteria for paying a reward and the amount to be paid. No appropriation shall be required for disbursement.

[1994 c 56 § 1; 1990 c 163 § 8.]

RCW 79.01.770 School districts, institutions of higher education, purchase of leased lands with improvements by--Authorized--Exception--Price.

Notwithstanding the provisions of RCW 79.01.096 or any other provision of law, any school district or institution of higher education leasing land granted to the state by the United States and on which land such district or institution has placed improvements as defined in RCW 79.01.036 shall be afforded the opportunity by the department of natural resources at any time to purchase such land, excepting land over which the department retains management responsibilities, for the purposes of schoolhouse construction and/or necessary supporting facilities or structures at the appraised value thereof less the value that any improvements thereon added to the value of the land itself at the time of the sale thereof.

[1985 c 200 § 1; 1982 1st ex.s. c 31 § 1; 1980 c 115 § 8; 1971 ex.s. c 200 § 2.]

Notes:

Severability--1980 c 115: See note following RCW 28A.335.090.

Severability--1971 ex.s. c 200: See note following RCW 79.01.096.

RCW 79.01.774 School districts, institutions of higher education, purchase of leased lands with improvements by--Certain purchases classified--Payable out of common school construction fund.

The purchases authorized under RCW 79.01.770 shall be classified as for the construction of common school plant facilities under RCW 28A.525.010 through 28A.525.222 and shall be payable out of the common school construction fund as otherwise provided for in RCW 28A.515.320 if the school district involved was under emergency school construction classification as established by the state board of education at any time during the period of its lease of state lands.

[1990 c 33 § 596; 1971 ex.s. c 200 § 3.]

Notes:

Purpose--Statutory references--Severability--1990 c 33: See RCW 28A.900.100 through 28A.900.102.

Severability--1971 ex.s. c 200: See note following RCW 79.01.096.

RCW 79.01.778 School districts, institutions of higher education, purchase of leased lands with improvements by--Extension of contract period, when--Limitation.

In those cases where the purchases, as authorized by RCW 79.01.770 and 79.01.774, have been made on a ten year contract, the board of natural resources, if it deems it in the best interest of the state, may extend the term of any such contract to not to exceed an additional ten years under such terms and conditions as the board may determine.

[1971 ex.s. c 200 § 4.]

Notes:

Severability--1971 ex.s. c 200: See note following RCW 79.01.096.

RCW 79.01.780 Determination if lands purchased or leased by school districts or institutions of higher education are used as school sites--Reversion, when.

Notwithstanding any other provisions of law, annually the board of natural resources shall determine if lands purchased or leased by school districts or institutions of higher education under the provisions of RCW 79.01.096 and 79.01.770 are being used for school sites. If such land has not been used for school sites for a period of seven years the title to such land shall revert to the original trust for which it was held.

[1971 ex.s. c 200 § 5.]

Notes:

Severability--1971 ex.s. c 200: See note following RCW 79.01.096.

RCW 79.01.784 Urban lands--Cooperative planning, development.

The purpose of this section is to foster cooperative planning between the state of Washington, the department of natural resources, and local governments as to state-owned lands under the department's jurisdiction situated in urban areas.

At least once a year, prior to finalizing the department's urban land leasing action plan, the department and applicable local governments shall meet to review state and local plans and to coordinate planning in areas where urban lands are located. The department and local governments may enter into formal agreements for the purpose of planning the appropriate development of these state-owned urban lands.

The department shall contact those local governments which have planning, zoning, and land-use regulation authority over areas where urban lands under its jurisdiction are located so as to facilitate these annual or other meetings.

"Urban lands" as used in this section shall mean those areas which within ten years are expected to be intensively used for locations of buildings, structures, and usually have urban governmental services.

"Local government" as used in this section shall mean counties, cities, and towns having planning and land-use regulation authority.

[1979 ex.s. c 56 § 1.]

RCW 79.01.790 Findings--Damage to timber.

From time to time timber on state land is damaged by events such as fire, wind storms, and flooding. After such events the timber becomes very susceptible to loss of value and quality due to rot and disease. To obtain maximum value for the state, it is important to sell any damaged timber as fast as possible while providing ample protection for the physical environment and recognizing the sensitivity of removing timber from certain locations.

[1987 c 126 § 1.]

RCW 79.01.795 Sale of damaged valuable materials.

When the department finds valuable materials on state land that are damaged by fire, wind, flood, or from any other cause, it shall determine if the salvage of the damaged valuable materials is in the best interest of the trust for which the land is held. If salvaging the valuable materials is in the best interest of the trust, the department shall proceed to offer the valuable materials for sale. The valuable materials, when offered for sale, must be sold in the most expeditious and efficient manner as determined by the department. In determining if the sale is in the best interest of the trust the department shall consider the net value of the valuable materials and relevant elements of the physical and social environment.

[2001 c 250 § 14; 1987 c 126 § 2.]

RCW 79.01.800 Seaweed--Marine aquatic plants defined.

Unless the context clearly requires otherwise, the definition in this section applies throughout this chapter.

"Marine aquatic plants" means saltwater marine plant species that are dependent upon the marine aquatic or tidal environment, and exist in either an attached or free-floating state. Marine aquatic plants include but are not limited to seaweed of the classes Chlorophyta, Phaeophyta, and Rhodophyta.

[1993 c 283 § 2.]

Notes:

Findings--1993 c 283: "The legislature finds that the plant resources of marine aquatic ecosystems have inherent value and provide essential habitat. These resources are also becoming increasingly valuable as economic commodities and may be declining. The legislature further finds that the regulation of harvest of these resources is currently inadequate to afford necessary protection." [1993 c 283 § 1.]

RCW 79.01.805 Seaweed--Personal use limit--Commercial harvesting prohibited--Exception--Import restriction.

(1) The maximum daily wet weight harvest or possession of seaweed for personal use from all aquatic lands as defined under RCW 79.90.010 and all privately owned tidelands is ten pounds per person. The department of natural resources in cooperation with the department of fish and wildlife may establish seaweed harvest limits of less than ten pounds for conservation purposes. This section shall in no way affect the ability of any state agency to prevent harvest of

any species of marine aquatic plant from lands under its control, ownership, or management.

(2) Except as provided under subsection (3) of this section, commercial harvesting of seaweed from aquatic lands as defined under RCW 79.90.010, and all privately owned tidelands is prohibited. This subsection shall in no way affect commercial seaweed aquaculture.

(3) Upon mutual approval by the department and the department of fish and wildlife, seaweed species of the genus *Macrocystis* may be commercially harvested for use in the herring spawn-on-kelp fishery.

(4) Importation of seaweed species of the genus *Macrocystis* into Washington state for the herring spawn-on-kelp fishery is subject to the fish and shellfish disease control policies of the department of fish and wildlife. *Macrocystis* shall not be imported from areas with fish or shellfish diseases associated with organisms that are likely to be transported with *Macrocystis*. The department shall incorporate this policy on *Macrocystis* importation into its overall fish and shellfish disease control policies.

[1996 c 46 § 1; 1994 c 286 § 1; 1993 c 283 § 3.]

Notes:

Effective date--1994 c 286: "This act shall take effect July 1, 1994." [1994 c 286 § 6.]

Findings--1993 c 283: See note following RCW 79.01.800.

RCW 79.01.810 Seaweed--Harvest and possession violations--Penalties and damages.

It is unlawful to exceed the harvest and possession restrictions imposed under RCW 79.01.805. A violation of this section is a misdemeanor punishable in accordance with RCW 9.92.030, and a violation taking place on aquatic lands is subject to the provisions of RCW 79.01.760. A person committing a violation of this section on private tidelands which he or she owns is liable to the state for treble the amount of damages to the seaweed resource, and a person trespassing on private tidelands and committing a violation of this section is liable to the private tideland owner for treble the amount of damages to the seaweed resource. Damages recoverable include, but are not limited to, damages for the market value of the seaweed, for injury to the aquatic ecosystem, and for the costs of restoration. In addition, the person is liable for reimbursing the injured party for the party's reasonable costs, including but not limited to investigative costs and reasonable attorneys' fees and other litigation-related costs.

[1994 c 286 § 2; 1993 c 283 § 4.]

Notes:

Effective date--1994 c 286: See note following RCW 79.01.805.

Findings--1993 c 283: See note following RCW 79.01.800.

RCW 79.01.815 Seaweed--Enforcement.

The department of fish and wildlife and law enforcement authorities may enforce the provisions of RCW 79.01.805 and 79.01.810.

[1994 c 286 § 3; 1993 c 283 § 5.]

Notes:

Effective date--1994 c 286: See note following RCW 79.01.805.

Findings--1993 c 283: See note following RCW 79.01.800.

Chapter 79.08 RCW GENERAL PROVISIONS

Sections

- 79.08.015 Exchange of land under control of department of natural resources--Public notice--News release--Hearing--Procedure.
- 79.08.070 University demonstration forest and experiment station.
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NOTES:

Facilitating recovery from Mt. St. Helens eruption--Scope of state agency action: RCW 43.01.210.

Land use data bank--Contents, source--Consultants authorized--Use: RCW 79.68.120.

Multiple use concept in management and administration of state-owned lands: Chapter 79.68 RCW.

University of Washington, lease of lands with outdoor recreation potential--Restrictions--Unlawful to use posted lands: RCW 28B.20.328.

Washington State University, lease of lands with outdoor recreation potential--Restrictions--Unlawful to use posted lands: RCW 28B.30.325.

RCW 79.08.015 Exchange of land under control of department of natural resources--Public notice--News release--Hearing--Procedure.

Before the department of natural resources presents a proposed exchange to the board of natural resources involving an exchange of any lands under the administrative control of the department of natural resources, the department shall hold a public hearing on the proposal in the

county where the state land or the greatest proportion thereof is located. Ten days but not more than twenty-five days prior to such hearing, the department shall publish a paid public notice of reasonable size in display advertising form, setting forth the date, time, and place of the hearing, at least once in one or more daily newspapers of general circulation in the county and at least once in one or more weekly newspapers circulated in the area where the state-owned land is located. A news release pertaining to the hearing shall be disseminated among printed and electronic media in the area where the state land is located. The public notice and news release also shall identify lands involved in the proposed exchange and describe the purposes of the exchange and proposed use of the lands involved. A summary of the testimony presented at the hearings shall be prepared for the board's consideration when reviewing the department's exchange proposal. If there is a failure to substantially comply with the procedures set forth in this section, then the exchange agreement shall be subject to being declared invalid by a court. Any such suit must be brought within one year from the date of the exchange agreement.

[1979 c 54 § 1; 1975 1st ex.s. c 107 § 2.]

Notes:

Exchange of state land by parks and recreation commission, procedure: RCW 79A.05.180.

RCW 79.08.070 University demonstration forest and experiment station.

For the purpose of securing an area suitable for a demonstration forest and forest experiment station for the University of Washington authority is hereby granted the board of regents of the University of Washington and the commissioner of public lands with the advice and approval of the state board of land commissioners, all acting with the advice and approval of the attorney general, to exchange all or any portion of the granted lands of the University of Washington assigned for the support of said university by section 9 of chapter 122 of the act of March 14th, 1893, enacted by the legislature of Washington, being entitled, "An act providing for the location, construction and maintenance of the University of Washington, and making an appropriation therefor, and declaring an emergency," for all or any portion of such lands as may be acquired by the state under and by virtue of chapter 102, of the Session Laws of Washington for the year 1913, being: "An act relating to lands granted to the state for common schools and for educational, penal, reformatory, charitable, capitol buildings and other purposes providing for the completion of such grants and the relinquishment of certain granted lands; and making an appropriation," approved March 18th, 1913, by exchange with the United States in the Pilchuck-Sultan-Wallace watersheds included within the present boundaries of the Snoqualmie national forest. Said board of regents and commissioner of public lands with the advice and approval aforesaid are hereby authorized to execute such agreements, writings or relinquishments as are necessary or proper for the purpose of carrying said exchange into effect and such agreements or other writings to be executed in duplicate, one to be filed with the commissioner of public lands and one to be delivered to the said board of regents. Said exchange shall be made upon the basis of equal values to be determined by careful valuation of the areas to be exchanged.

[1917 c 66 § 1; RRS § 7848.]

Notes:

Reviser's note: 1893 c 122 § 9 referred to herein reads as follows: "That 100,000 acres of the lands granted by section 17 of the enabling act, approved February 22, 1889, for state, charitable, educational, penal and reformatory institutions are hereby assigned for the support of the University of Washington."

RCW 79.08.080 Grant of lands for city park or playground purposes.

Whenever application is made to the commissioner of public lands by any incorporated city or town or metropolitan park district for the use of any state owned tide or shore lands within the corporate limits of said city or town or metropolitan park district for municipal park and/or playground purposes, he shall cause such application to be entered in the records of his office, and shall then forward the same to the governor, who shall appoint a committee of five representative citizens of said city or town, in addition to the commissioner of public lands and the director of ecology, both of whom shall be ex officio members of said committee, to investigate said lands and determine whether they are suitable and needed for such purposes; and, if they so find, the land commissioner shall certify to the governor that the property shall be deeded to the said city or town or metropolitan park district and the governor shall then execute a deed in the name of the state of Washington, attested by the secretary of state, conveying the use of such lands to said city or town or metropolitan park district for said purposes for so long as it shall continue to hold, use and maintain said lands for such purposes.

[1988 c 127 § 33; 1939 c 157 § 1; RRS § 7993-1.]

RCW 79.08.090 Exchange of lands to secure city parks and playgrounds.

In the event there are no state owned tide or shore lands in any such city or town or metropolitan park district suitable for such purposes and the committee finds other lands therein which are suitable and needed therefor, the commissioner of public lands is hereby authorized to secure the same by exchanging state owned tide or shore lands in the same county of equal value therefor, and the use of the lands so secured shall be conveyed to any such city or town or metropolitan park district as provided for in RCW 79.08.080. In all such exchanges the commissioner of public lands shall be and he is hereby authorized and directed, with the assistance of the attorney general, to execute such agreements, writings, relinquishments and deeds as are necessary or proper for the purpose of carrying such exchanges into effect. Upland owners shall be notified of such state owned tide or shore lands to be exchanged.

[1939 c 157 § 2; RRS § 7993-2.]

RCW 79.08.100 Director of ecology to assist city parks.

The director of ecology, in addition to serving as an ex officio member of any such committee, is hereby authorized and directed to assist any such city or town or metropolitan park district in the development and decoration of any lands so conveyed and to furnish trees, grass,

flowers and shrubs therefor.

[1988 c 127 § 34; 1939 c 157 § 3; RRS § 7993-3.]

RCW 79.08.110 Relinquishment to United States, in certain cases of reserved mineral rights.

Whenever the state shall have heretofore sold or may hereafter sell any state lands and issued a contract of purchase or executed a deed of conveyance therefor, in which there is a reservation of all oils, gases, coal, ores, minerals and fossils of every kind and of rights in connection therewith, and the United States of America shall have acquired for governmental purposes and uses all right, title, claim and interest of the purchaser, or grantee, or his successors in interest or assigns, in or to said contract or the land described therein, except such reserved rights, and no oils, gases, coal, ores, minerals or fossils of any kind have been discovered or are known to exist in or upon such lands, the commissioner of public lands may, if he deems advisable, cause to be prepared a deed of conveyance to the United States of America of such reserved rights, and certify the same to the governor in the manner provided by law for deeds to state lands, and the governor shall be, and hereby is authorized to execute, and the secretary of state to attest, a deed of conveyance for such reserved rights to the United States of America.

[1931 c 105 § 1; RRS § 8124-1.]

Notes:

Certification of deed to governor: RCW 79.01.220.

RCW 79.08.120 Leases to United States for national defense.

State lands may be leased to the United States for national defense purposes at the fair rental value thereof as determined by the commissioner of public lands, for a period of five years or less. Such leases may be made without competitive bidding at public auction and without payment in advance by the United States government of the first year's rental. Such leases otherwise shall be negotiated and arranged in the same manner as other leases of state lands.

[1941 c 66 § 1; Rem. Supp. 1941 § 8122-1.]

RCW 79.08.140 Prospecting leases and contracts on state lands.

See RCW 79.01.616 through 79.01.648.

RCW 79.08.150 Option contracts and coal leases on state lands.

See RCW 79.01.652 through 79.01.696.

RCW 79.08.160 Oil and gas leases on state lands.

See chapter 79.14 RCW.

RCW 79.08.170 Transfer of county auditor's duties to county treasurer.

The duties of the county auditor in each county with a population of two hundred ten thousand or more, with regard to sales and leases of the state lands dealt with under Title 79 RCW except RCW 79.01.100, 79.01.104, and 79.94.040, are transferred to the county treasurer.

[1991 c 363 § 152; 1983 c 3 § 201; 1955 c 184 § 1.]

Notes:

Purpose--Captions not law--1991 c 363: See notes following RCW 2.32.180.

RCW 79.08.180 Exchange of state lands--Additional purposes--Conditions.

The department of natural resources, with the approval of the board of natural resources, may exchange any state land and any timber thereon for any land of equal value in order to:

- (1) Facilitate the marketing of forest products of state lands;
- (2) Consolidate and block-up state lands;
- (3) Acquire lands having commercial recreational leasing potential;
- (4) Acquire county-owned lands;
- (5) Acquire urban property which has greater income potential or which could be more efficiently managed by the department in exchange for state urban lands as defined in RCW 79.01.784; or
- (6) Acquire any other lands when such exchange is determined by the board of natural resources to be in the best interest of the trust for which the state land is held.
- (7) Land exchanged under this section shall not be used to reduce the publicly owned forest land base.
- (8) The board of natural resources shall determine that each land exchange is in the best interest of the trust for which the land is held prior to authorizing the land exchange.

[1987 c 113 § 1; 1983 c 261 § 1; 1973 1st ex.s. c 50 § 2; 1961 c 77 § 4; 1957 c 290 § 1.]

Notes:

Exchange to block up holdings: RCW 76.12.050, 76.12.060.

RCW 79.08.190 Exchange of lands to facilitate marketing of forest products or to consolidate and block up state lands--Lands acquired--How held and administered.

Lands acquired by the state of Washington as the result of any exchange authorized by RCW 79.08.180 through 79.08.200, shall be held and administered for the benefit of the same fund and subject to the same laws as were the lands exchanged therefor.

[1957 c 290 § 2.]

RCW 79.08.200 Exchange of lands to facilitate marketing of forest products or to

consolidate and block up state lands--Agreements, deeds, etc.

The commissioner of public lands shall, with the advice and approval of the attorney general, execute such agreements, writings, or relinquishments and certify to the governor such deeds as are necessary or proper to execute such exchange authorized by RCW 79.08.180 through 79.08.200.

[1957 c 290 § 3.]

RCW 79.08.210 Transfer of state forest lands back to counties for park use--Procedure--Timber resource management.

See RCW 76.12.072 through 76.12.075.

RCW 79.08.250 Exchange of lands--Purposes.

The department of natural resources may exchange surplus real property previously acquired by the department as administrative sites. The property may be exchanged for any public or private real property of equal value, to preserve archeological sites on trust lands, to acquire land to be held in natural preserves, to maintain habitats for endangered species, or to acquire or enhance sites to be dedicated for recreational purposes.

[1979 c 24 § 1.]

RCW 79.08.260 Exchange of bedlands--Cowlitz river.

(1) The department of natural resources is authorized to exchange bedlands abandoned through rechanneling of the Cowlitz river near the confluence of the Columbia river so that the state obtains clear title to the Cowlitz river as it now exists or where it may exist in the future through the processes of erosion and accretion.

(2) The department of natural resources is also authorized to exchange bedlands and enter into boundary line agreements to resolve any disputes that may arise over the location of state-owned lands now comprising the dike that was created in the 1920s.

(3) For purposes of chapter 150, Laws of 2001, "Cowlitz river near the confluence of the Columbia river" means those tidelands and bedlands of the Cowlitz river fronting and abutting sections 10, 11, and 14, township 7 north, range 2 west, Willamette Meridian and fronting and abutting the Huntington Donation Land Claim No. 47 and the Blakeny Donation Land Claim No. 43, township 7 north, range 2 west, Willamette Meridian.

(4) Nothing in chapter 150, Laws of 2001 shall be deemed to convey to the department of natural resources the power of eminent domain.

[2001 c 150 § 2.]

NOTES:

Findings--2001 c 150: "(1) The legislature finds that in the 1920s the Cowlitz river near the confluence of the Columbia river in Longview, Washington was diverted from its original course by dredging and construction of

a dike. As a result, a portion of the original bed of the Cowlitz river became a nonnavigable body of shallow water. Another portion of the original bed of the Cowlitz river became part of a dike and is indistinguishable from existing islands. The main channel of the Cowlitz river was diverted over uplands to the south of the original bed and has continued as a navigable channel.

(2) The legislature finds that continued ownership of the nonnavigable portion of the original bed of the Cowlitz river near the confluence of the Columbia river no longer serves the state's interest in navigation. Ownership of the existing navigable bed of the Cowlitz river would better serve the state's interest in navigation. It is also in the state's interest to resolve any disputes that have arisen because state-owned land is now indistinguishable from privately owned land within the dike." [2001 c 150 § 1.]

Severability--2001 c 150: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2001 c 150 § 3.]

RCW 79.08.275 Milwaukee Road corridor--Management and control. (*Contingent expiration date.*)

Except as provided in RCW 79A.05.120 and 79A.05.125, the portion of the Milwaukee Road corridor from the west end of the bridge structure over the Columbia river, which point is located in section 34, township 16 north, range 23 east, W.M., to the Idaho border purchased by the state shall be under the management and control of the department of natural resources.

[2000 c 11 § 23; 1996 c 129 § 8; 1989 c 129 § 2; 1984 c 174 § 6.]

Notes:

Contingent expiration date--1996 c 129 §§ 7, 8: See note following RCW 79A.05.315.

Intent--Effective date--Severability--1996 c 129: See notes following RCW 79A.05.115.

Construction--1989 c 129: See note following RCW 79A.05.315.

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79.08.275 Milwaukee Road corridor--Management and control. (*Contingent effective date.*)

The portion of the Milwaukee Road corridor from the west end of the bridge structure over the Columbia river, which point is located in section 34, township 16 north, range 23 east, W.M., to the Idaho border purchased by the state shall be under the management and control of the department of natural resources.

[1989 c 129 § 2; 1984 c 174 § 6.]

Notes:

Construction--1989 c 129: See note following RCW 79A.05.315.

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79.08.277 Milwaukee Road corridor--Recreational use--Permit--Rules--Fees.

The portion of the Milwaukee Road corridor under management and control of the department of natural resources shall be open to individuals or organized groups which obtain permits from the department of natural resources to travel the corridor for recreational purposes. The department of natural resources shall, for the purpose of issuing permits for corridor use,

promulgate rules necessary for the orderly and safe use of the corridor and protection of adjoining landowners. Permit fees shall be established at a level that will cover costs of issuance. Upon request of abutting landowners, the department shall notify the landowners of permits issued for use of the corridor adjacent to their property.

[1984 c 174 § 7.]

Notes:

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79.08.279 Powers with respect to Milwaukee Road corridor.

The department of natural resources may do the following with respect to the portion of the Milwaukee Road corridor under its control:

- (1) Enter into agreements to allow the realignment or modification of public roads, farm crossings, water conveyance facilities, and other utility crossings;
- (2) Regulate activities and restrict uses, including, but not limited to, closing portions of the corridor to reduce fire danger or protect public safety in consultation with local legislative authorities or fire districts;
- (3) Place hazard warning signs and close hazardous structures;
- (4) Renegotiate deed restrictions upon agreement with affected parties; and
- (5) Approve and process the sale or exchange of lands or easements if (a) such a sale or exchange will not adversely affect the recreational, transportation or utility potential of the corridor and (b) the department has not entered into a lease of the property in accordance with RCW 79.08.281.

[1984 c 174 § 8.]

Notes:

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79.08.281 Milwaukee Road corridor--Leasing--Duties with respect to unleased portions.

(1) The department of natural resources shall offer to lease, and shall subsequently lease if a reasonable offer is made, portions of the Milwaukee Road corridor under its control to the person who owns or controls the adjoining land for periods of up to ten years commencing with June 7, 1984. The lessee shall assume the responsibility for fire protection, weed control, and maintenance of water conveyance facilities and culverts. The leases shall follow standard department of natural resources leasing procedures, with the following exceptions:

- (a) The lessee may restrict public access pursuant to RCW 79.08.277 and 79.08.281(3).
- (b) The right of renewal shall be to the current lessee if the lessee still owns or controls the adjoining lands.
- (c) If two persons own or control opposite sides of the corridor, each person shall be eligible for equal portions of the available property.

(2) The department of natural resources has the authority to renew leases in existence on June 7, 1984.

(3) The leases shall contain a provision allowing the department of natural resources to issue permits to travel the corridor for recreational purposes.

(4) Unleased portions of the Milwaukee Road property under this section shall be managed by the department of natural resources. On these unleased portions, the department solely shall be responsible for weed control, culvert, bridge, and other necessary maintenance and fire protection services. The department shall place hazard warning signs and close hazardous structures on unleased portions and shall regulate activities and restrict uses, including closing the corridor during seasons of high fire danger.

[1984 c 174 § 9.]

Notes:

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79.08.283 Milwaukee Road corridor--Authority to terminate or modify leases--Notice.

The state, through the department of natural resources, shall reserve the right to terminate a lease entered into pursuant to RCW 79.08.281 or modify authorized uses of the corridor for future recreation, transportation, or utility uses. If the state elects to terminate the lease, the state shall provide the lessee with a minimum of six months' notice.

[1984 c 174 § 10.]

Notes:

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79.08.284 Milwaukee Road corridor--Cross-state trail--Land transfers--Rail carrier franchise.

See RCW 79A.05.115 through 79A.05.130.

Chapter 79.12 RCW

SALES AND LEASES OF PUBLIC LANDS AND MATERIALS

Sections

79.12.015	Amateur radio repeater stations--Legislative intent.
79.12.025	Amateur radio electronic repeater sites and units--Reduced rental rates--Frequencies.
79.12.035	Retirement of interfund loans--Transfer of timber cutting rights on forest board purchase lands to the federal land grant trusts--Distribution of revenue from timber management activities.
79.12.055	Nonprofit television reception improvements districts--Rental of public lands--Intent.
79.12.095	Geothermal resources--Guidelines for development.
79.12.570	Share crop leases authorized--Terms--Application.

79.12.600	Harvest, storage of crop--Notice--Warehouse receipt.
79.12.610	Sale, storage, or other disposition of crops.
79.12.620	Insurance of crop--Division of cost.
79.12.630	Application of other provisions to share crop leases.

RCW 79.12.015 Amateur radio repeater stations--Legislative intent.

The department of natural resources leases state lands and space on towers located on state lands to amateur radio operators for their repeater stations. These sites are necessary to maintain emergency communications for public safety and for use in disaster relief and search and rescue support.

The licensed amateur radio operators of the state provide thousands of hours of public communications service to the state every year. Their communication network spans the entire state, based in individual residences and linked across the state through a series of mountain-top repeater stations. The amateur radio operators install and maintain their radios and the electronic repeater stations at their own expense. The amateur radio operators who use their equipment to perform public services should not bear the sole responsibility for supporting the electronic repeater stations.

In recognition of the essential role performed by the amateur radio operators in emergency communications, the legislature intends to reduce the rental fee paid by the amateur radio operators while assuring the department of natural resources full market rental for the use of state-owned property.

[1988 c 209 § 1.]

RCW 79.12.025 Amateur radio electronic repeater sites and units--Reduced rental rates--Frequencies.

The department of natural resources shall determine the lease rate for amateur radio electronic repeater sites and units available for public service communication. For the amateur operator to qualify for a rent of one hundred dollars per year per site, the amateur operator shall do one of the following: (1) Register and remain in good standing with the state's radio amateur civil emergency services and amateur radio emergency services organizations, or (2) if an amateur group, sign a statement of public service developed by the department.

The legislature's biennial appropriations shall account for the estimated difference between the one hundred dollar per year, per site, per lessee paid by the qualified amateur operators and the fair market amateur rent, as established by the department.

The amateur radio regulatory authority approved by the federal communication commission shall assign the radio frequencies used by amateur radio lessees. The department shall develop guidelines to determine which lessees are to receive reduced rental fees as moneys are available by legislative appropriation to pay a portion of the rent for electronic repeaters operated by amateur radio operators.

[1995 c 105 § 1; 1988 c 209 § 2.]

RCW 79.12.035 Retirement of interfund loans--Transfer of timber cutting rights on forest board purchase lands to the federal land grant trusts--Distribution of revenue from timber management activities.

(1) The department of natural resources is authorized to:

(a) Determine the total present account balance with interest of the interfund loans made by the resource management cost account to the forest development account in accordance with generally accepted accounting principles;

(b) Subject to approval of the board of natural resources, effectuate a transfer of timber cutting rights on forest board purchase lands to the federal land grant trusts in such proportion that each trust receives full and fair market value for the interfund loans and is fully repaid or so much thereof as possible within distribution constraints described in subsection (2) of this section.

(2) After the effective date of the transfer authorized by subsection (1)(b) of this section and until the exercise of the cutting rights on the timber transferred has been fully satisfied, the distribution of revenue from timber management activities on forest board purchase lands on which cutting rights have been transferred shall be as follows:

(a) As determined by the board of natural resources, an amount no greater than thirty-three and three-tenths percent to be distributed to the federal land grant trust accounts and resource management cost account as directed by RCW 79.64.040 and 79.64.050;

(b) As determined by the board of natural resources, an amount not less than sixteen and seven-tenths percent to the forest development account;

(c) Fifty percent to be distributed as provided in RCW 76.12.120(2).

[1988 c 70 § 3.]

Notes:

Purpose--1988 c 70 § 3: "The purpose of RCW 79.12.035 is to provide a means to retire interfund loans authorized by RCW 79.64.030 from the resource management cost account to the forest development account. The resource management cost account is an asset of the federal land grant trusts. Section 3 of this act is intended to authorize a process by which the interfund loans may be repaid such that the federal land grant trusts will receive full fair market value without disruption in income to counties and the state general fund from management activities on state forest lands managed pursuant to chapter 79.12 RCW." [1988 c 70 § 2.]

RCW 79.12.055 Nonprofit television reception improvements districts--Rental of public lands--Intent.

The department of natural resources shall determine the fair market rental rate for leases to nonprofit television reception improvement districts. It is the intent of the legislature to appropriate general funds to pay a portion of the rent charged to nonprofit television reception improvement districts. It is the further intent of the legislature that such a lessee pay an annual lease rent of fifty percent of the fair market rental rate, as long as there is a general fund

appropriation to compensate the trusts for the remainder of the fair market rental rate.

[1994 c 294 § 1.]

Notes:

Effective date--1994 c 294: "This act shall take effect July 1, 1994." [1994 c 294 § 3.]

RCW 79.12.095 Geothermal resources--Guidelines for development.

In an effort to increase potential revenue to the geothermal account, the department of natural resources shall, by December 1, 1991, adopt rules providing guidelines and procedures for leasing state-owned land for the development of geothermal resources.

[1991 c 76 § 3.]

Notes:

Geothermal account: Chapter 43.140 RCW.

RCW 79.12.570 Share crop leases authorized--Terms--Application.

The commissioner of public lands may lease state lands on a share crop basis. Share crop leases shall be on such terms and conditions and for such length of time, not to exceed ten years, as the commissioner may prescribe. Upon receipt of a written application to lease state lands, the commissioner shall make such investigations as he shall deem necessary and if he finds that such a lease would be advantageous to the state, he may proceed with the leasing of such lands on said basis as other state lands are leased.

[1979 ex.s. c 109 § 20; 1961 c 73 § 10; 1949 c 203 § 1; Rem. Supp. 1949 § 7895-1.]

Notes:

Reviser's note: This section does not apply to state tidelands, shorelands, harbor areas, and the beds of navigable waters. See RCW 79.01.093.

Severability--Effective date--1979 ex.s. c 109: See notes following RCW 79.01.036.

RCW 79.12.600 Harvest, storage of crop--Notice--Warehouse receipt.

When crops that are covered by a share crop lease are harvested, the lessee shall give written notice to the commissioner that the crop is being harvested, and shall also give to the commissioner the name and address of the warehouse or elevator to which such crops are sold or in which such crops will be stored. The lessee shall also serve on the owner of such warehouse or elevator a written copy of so much of the lease as shall show the percentage of division of the proceeds of such crop as between lessee and lessor. The owner of such warehouse or elevator shall make out a warehouse receipt, which receipt may be negotiable or nonnegotiable as directed by the state, showing the percentage of crops belonging to the state, and the respective gross and net amounts, grade, and location thereof, and shall deliver to the commissioner the receipt for the state's percentage of such crops within ten days after the owner has received such instructions.

[2000 c 18 § 1; 1949 c 203 § 4; Rem. Supp. 1949 § 7895-4.]

RCW 79.12.610 Sale, storage, or other disposition of crops.

The commissioner shall sell the crops covered by the warehouse receipt and may comply with the provisions of any federal act or the regulation of any federal agency with relation to the storage or disposition of said grain or peas.

[1977 c 20 § 1; 1949 c 203 § 5; Rem. Supp. 1949 § 7895-5.]

RCW 79.12.620 Insurance of crop--Division of cost.

The lessee under any lease issued under the provisions of RCW 79.12.570 through 79.12.630 shall notify the commissioner of public lands as soon as an estimated yield of the crop can be obtained, such estimate to be immediately submitted to the commissioner, who is hereby authorized to insure the crop from loss by fire or hail. The cost of such insurance shall be paid by the state and lessee on the same basis as the crop returns to which each is entitled.

[1949 c 203 § 6; Rem. Supp. 1949 § 7895-6.]

RCW 79.12.630 Application of other provisions to share crop leases.

RCW 79.12.570 through 79.12.630 shall not repeal the provisions of the general leasing statutes of the state of Washington and all of the general provisions of such statutes with reference to filing of applications, deposits required therewith, forfeiture of deposits, cancellation of leases for noncompliance and general procedures shall apply to all leases issued under the provisions of RCW 79.12.570 through 79.12.630.

[1949 c 203 § 7; Rem. Supp. 1949 § 7895-7.]

**Chapter 79.14 RCW
OIL AND GAS LEASES ON STATE LANDS**

Sections

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79.14.060	Surrender of lease--Liability.
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79.14.210	Assignments and subleases of leases.
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NOTES:

Franchises on county roads and bridges: Chapter 36.55 RCW.

Gas and hazardous liquid pipelines: Chapter 81.88 RCW.

Interstate oil compact commission, governor may join: RCW 43.06.015.

Oil and gas conservation: Chapter 78.52 RCW.

RCW 79.14.010 Definitions.

Whenever used in this chapter, unless the context otherwise requires, words and terms shall have the meaning attributed to them herein:

(1) "Public lands": Lands and areas belonging to or held in trust by the state, including tide and submerged lands of the Pacific Ocean or any arm thereof and lands of every kind and nature including mineral rights reserved to the state.

(2) "Commissioner": The commissioner of public lands of the state of Washington.

[1967 c 163 § 6; 1955 c 131 § 1. Prior: 1937 c 161 § 1. Formerly RCW 78.28.280.]

Notes:

1967 c 163 adopted to implement Amendment 42--Severability--1967 c 163: See notes following RCW 64.16.005.

RCW 79.14.020 Leases authorized--Terms--Duration.

The commissioner is authorized to lease public lands for the purpose of prospecting for, developing and producing oil, gas or other hydrocarbon substances. Each such lease is to be composed of not more than six hundred forty acres or an entire government surveyed section, except a lease on river bed, lake bed, tide and submerged lands which is to be composed of not more than one thousand nine hundred twenty acres. All leases shall contain such terms and conditions as may be prescribed by the rules and regulations adopted by the commissioner in accordance with the provisions of this chapter. Leases may be for an initial term of from five up to ten years and shall be extended for so long thereafter as lessee shall comply with one of the following conditions: (1) Prosecute development on the leased land with the due diligence of a prudent operator upon encountering oil, gas, or other hydrocarbon substances, (2) produce any of said substances from the leased lands, (3) engage in drilling, deepening, repairing, or re-drilling any well thereon, or (4) participate in a unit plan to which the commissioner has consented under RCW 78.52.450.

[1986 c 34 § 1; 1985 c 459 § 2; 1955 c 131 § 2. Prior: 1937 c 161 §§ 2, 3; 1927 c 255 §§ 175, 176. Formerly RCW 78.28.290.]

Notes:

Severability--1985 c 459: See note following RCW 79.01.668.

RCW 79.14.030 Rental fees--Minimum royalties.

The department of natural resources shall require as a prerequisite to the issuing of any lease a rental as set by the board of natural resources but not less than one dollar and twenty-five cents per acre or such prorated share of the rental per acre as the state's mineral rights ownership for the first year of such lease, payable in advance to the department of natural resources at the time the lease is awarded and a like rental annually in advance thereafter so long as such lease remains in force: PROVIDED, That such rental shall cease at such time as royalty accrues to the state from production from such lease. Commencing with the lease year beginning on or after oil, gas or other hydrocarbon substances are first produced in quantities deemed paying quantities by lessee on the land subject to such lease, lessee shall pay a minimum royalty as set by the board of natural resources but not less than five dollars per acre or fraction thereof or such prorated share of the rental per acre as the state's mineral rights ownership at the expiration of each year. Royalties payable by the lessee shall be the royalties from production as provided for in RCW 79.14.070 or the minimum royalty provided herein, whichever is greater: PROVIDED, That if such lease is unitized, the minimum royalty shall be payable only on the leased acreage after production is obtained in such paying quantities from such lease.

[1985 c 459 § 3; 1980 c 151 § 1; 1955 c 131 § 3. Prior: 1937 c 161 § 4; 1927 c 255 § 176. Formerly RCW 78.28.300.]

Notes:

Severability--1985 c 459: See note following RCW 79.01.668.

RCW 79.14.040 Compensation to owners of private rights and to state for surface damage.

No lessee shall commence any operation upon lands covered by his lease until such lessee has provided for compensation to owners of private rights therein according to law, or in lieu thereof, filed a surety bond with the commissioner in an amount sufficient in the opinion of the commissioner to cover such compensation until the amount of compensation is determined by agreement, arbitration or judicial decision and has provided for compensation to the state of Washington for damage to the surface rights of the state in accordance with the rules and regulations adopted by the commissioner.

[1955 c 131 § 4. Prior: 1937 c 161 § 6; 1927 c 255 § 175. Formerly RCW 78.28.310.]

RCW 79.14.050 Drilling operations beyond lease term--Lease provisions.

All leases shall provide that if oil, gas or other hydrocarbon substances are not encountered on or before the end of the initial term, the lease shall not terminate if the lessee is then prosecuting drilling operations on the leased lands with due diligence, in which event the same shall remain in force so long as lessee shall keep one string of tools in operation on the leased lands, allowing not to exceed ninety days between the completion of one well and the commencement of the next until such substances are encountered in quantities deemed paying quantities by lessee. All leases shall further provide that if oil, gas or other hydrocarbon substances in paying quantities shall have been discovered on the leased lands prior to the expiration of the initial term, then in the event at any time after the expiration of the initial term production on the leased land shall cease from any cause, the lease shall not terminate provided lessee resumes operations for the drilling of a well or the restoration of production within ninety days from such cessation. The lease shall remain in force during the prosecution of such operations, and if production results therefrom, then so long as production continues.

[1985 c 459 § 4; 1955 c 131 § 5. Prior: 1937 c 161 § 7; 1927 c 255 § 180. Formerly RCW 78.28.320.]

Notes:

Severability--1985 c 459: See note following RCW 79.01.668.

RCW 79.14.060 Surrender of lease--Liability.

Every lessee shall have the option of surrendering his lease as to all or any portion or portions of the land covered thereby at any time and shall be relieved of all liability thereunder with respect to the land so surrendered except for monetary payments theretofore accrued and except for physical damage to the premises embraced by his lease which have been occasioned by his operations.

[1955 c 131 § 6. Prior: 1937 c 161 §§ 8, 10. Formerly RCW 78.28.330.]

RCW 79.14.070 Royalties.

All oil and gas leases issued pursuant to this chapter shall be upon a royalty of not less than twelve and one-half percent of the gross production of all oil, gas or other hydrocarbons produced and saved from the lands covered by such lease.

[1955 c 131 § 7. Prior: 1937 c 161 § 9; 1927 c 255 § 176. Formerly RCW 78.28.340.]

RCW 79.14.080 Leases of land within a geologic structure.

Oil and gas leases shall not be issued on unleased lands which have been classified by the commissioner as being within a known geologic structure of a producing oil or gas field, except as follows: Upon application of any person, the commissioner shall lease in areas not exceeding six hundred forty acres, at public auction, any or all unleased lands within such geologic structure to the person offering the greatest cash bonus therefor at such auction. Notice of the offer of such lands for lease will be given by publication in a newspaper of general circulation in

Olympia, Washington, and in such other publications as the commissioner may authorize. The first publication shall be at least thirty days prior to the date of sale.

[1955 c 131 § 8. Prior: 1937 c 161 §§ 5, 11. Formerly RCW 78.28.350.]

RCW 79.14.090 Cancellation or forfeiture of leases--New leases.

The commissioner is hereby authorized to cancel any lease issued as provided herein for nonpayment of rentals or royalties or nonperformance by the lessee of any provision or requirement of the lease: PROVIDED, That before any such cancellation shall be made, the commissioner shall mail to the lessee by registered mail, addressed to the post office address of such lessee shown by the records of the office of the commissioner, a notice of intention to cancel such lease specifying the default for which the lease is subject to cancellation. If lessee shall, within thirty days after the mailing of said notice to the lessee, commence and thereafter diligently and in good faith prosecute the remedying of the default specified in such notice, then no cancellation of the lease shall be entered by the commissioner. Otherwise, the said cancellation shall be made and all rights of the lessee under the lease shall automatically terminate, except that lessee shall retain the right to continue its possession and operation of any well or wells in regard to which lessee is not in default: PROVIDED FURTHER, That failure to pay rental and royalty required under leases within the time prescribed therein shall automatically and without notice work a forfeiture of such leases and of all rights thereunder. Upon the expiration, forfeiture, or surrender of any lease, no new lease covering the lands or any of them embraced by such expired, forfeited, or surrendered lease, shall be issued for a period of ten days following the date of such expiration, forfeiture, or surrender. If more than one application for a lease covering such lands or any of them shall be made during such ten-day period the commissioner shall issue a lease to such lands or any of them to the person offering the greatest cash bonus for such lease at a public auction to be held at the time and place and in the manner as the commissioner shall by regulation prescribe.

[1955 c 131 § 9. Prior: 1937 c 161 § 12; 1927 c 255 § 179. Formerly RCW 78.28.360.]

RCW 79.14.100 Cooperative or unit plans--Communization or drilling agreements.

For the purpose of more properly conserving the natural resources of any oil or gas pool, field, or like area, lessees thereon and their representatives may unite with each other, or jointly or separately with others, in collectively adopting and operating under a cooperative [or] unit plan of development or operation of such pool, field, or like area, or any part thereof, whenever determined and certified by commissioner to be necessary or advisable in the public interest. The commissioner is thereunto authorized, in his discretion, with the consent of the holders of leases involved, in order to conform with the terms and conditions of any such cooperative or unit plan to establish, alter, change or revoke exploration, drilling, producing, rental, and royalty requirements of such leases with like consent on the part of the lessees, in connection with the institution and operation of any such cooperative or unit plan as he may deem necessary or proper to secure the proper protection of the public interest.

When separate tracts cannot be independently developed and operated in conformity with an established well spacing or development program, any lease or any portion thereof may be pooled with other lands, whether or not owned by the state of Washington under a communization or drilling agreement providing for an apportionment of production or royalties among the separate tracts of land comprising the drilling or spacing unit when determined by the commissioner to be in the public interest, and operations or production pursuant to such an agreement shall be deemed to be operations or production as to each such lease committed thereto.

The term of any lease that has become the subject of any cooperative or unit plan of development or operation of a pool, field, or like area, which plan has the approval of the commissioner, shall continue in force until the termination of such plan, and in the event such plan is terminated prior to the expiration of any such lease, the original term of such lease shall continue. Any lease under this chapter hereinafter committed to any such plan embracing lands that are in part within and in part outside of the area covered by any such plan, shall be segregated in separate leases as to the lands committed and the land not committed as of the effective date of unitization.

[1955 c 131 § 10. Prior: 1937 c 161 § 14. Formerly RCW 78.28.370.]

RCW 79.14.110 Customary provisions in leases.

The commissioner is authorized to insert in any lease issued under the provisions of this chapter such terms as are customary and proper for the protection of the rights of the state and of the lessee and of the owners of the surface of the leased lands not in conflict with the provisions of this chapter.

[1955 c 131 § 11. Prior: 1937 c 161 § 15; 1927 c 255 § 178. Formerly RCW 78.28.380.]

RCW 79.14.120 Rules and regulations.

The commissioner is required to prescribe and publish, for the information of the public, all reasonable rules and regulations necessary for carrying out the provisions of this chapter. He may amend or rescind any rule or regulation promulgated by him under the authority contained herein: PROVIDED, That no rule or regulation or amendment of the same or any order rescinding any rule or regulation shall become effective until after thirty days from the promulgation of the same by publication in a newspaper of general circulation published at the state capitol and shall take effect and be in force at times specified therein. All rules and regulations of the commissioner and all amendments or revocations of existing rules and regulations shall be recorded in an appropriate book or books, shall be adequately indexed, and shall be kept in the office of the commissioner and shall constitute a public record. Such rules and regulations of the commissioner shall be printed in pamphlet form and furnished to the public free of cost.

[1955 c 131 § 12. Prior: 1937 c 161 § 16; 1927 c 255 § 178. Formerly RCW 78.28.390.]

RCW 79.14.130 Wells to be located minimum distance from boundaries--Exception.

Each lease issued under this chapter shall provide that without the approval of the commissioner, no well shall be drilled on the lands demised thereby in such manner or at such location that the producing interval thereof shall be less than three hundred thirty feet from any of the outer boundaries of the demised lands, except that if the right to oil, gas or other hydrocarbons underlying adjoining lands be vested in private ownership, such approval shall not be required.

[1955 c 131 § 13. Prior: 1937 c 161 § 17. Formerly RCW 78.28.400.]

RCW 79.14.140 Rights of way over public lands--Payment for timber.

Any person granted a lease under the provisions of this chapter shall have a right of way over public lands, as provided by law, when necessary, for the drilling, recovering, saving and marketing of oil, gas or other hydrocarbons. Before any such right of way grant shall become effective, a written application for, and a plat showing the location of, such right of way, and the land necessary for the well site and drilling operations, with reference to adjoining lands, shall be filed with the commissioner. All timber on said right of way and the land necessary for the drilling operation, shall be appraised by the commissioner and paid for in money by the person to whom the lease is granted.

[1955 c 131 § 14. Prior: 1937 c 161 § 18. Formerly RCW 78.28.410.]

RCW 79.14.150 Sales of timber--Rules.

All sales of timber, as prescribed in this chapter, shall be made subject to the right, power and authority of the commissioner to prescribe rules and regulations governing the manner of the removal of the merchantable timber upon any lands embraced within any lease with the view of protecting the same and other timber against destruction or injury by fire or from other causes. Such rules or regulations shall be binding upon the lessee, his successors in interest, and shall be enforced by the commissioner.

[1955 c 131 § 15. Prior: 1937 c 161 § 19. Formerly RCW 78.28.420.]

RCW 79.14.160 Development after discovery.

After the discovery of oil, gas or other hydrocarbons in paying quantities, lessee shall proceed to develop the oil, gas or other hydrocarbons in the lands covered thereby through the drilling of such wells as will efficiently extract the oil, gas or other hydrocarbons therefrom and such development shall take into account the productiveness of the producing horizon, the depth at which it occurs, the average cost of wells, the market requirements obtaining at any given time, and the maintenance of proper oil and gas ratios.

[1955 c 131 § 16. Prior: 1937 c 161 § 20. Formerly RCW 78.28.430.]

RCW 79.14.170 Spacing and offsetting of wells.

All leases shall contain such terms, conditions, and provisions as will protect the interests of the state with reference to spacing of wells for the purpose of offsetting any wells on privately owned lands.

[1955 c 131 § 17. Prior: 1937 c 161 § 21. Formerly RCW 78.28.440.]

RCW 79.14.180 Lands may be withheld from leasing.

Nothing contained in this chapter shall be construed as requiring the commissioner to offer any tract or tracts of land for lease; but the commissioner shall have power to withhold any tract or tracts from leasing for oil, gas or other hydrocarbons, if, in his judgment, the best interest of the state will be served by so doing.

[1955 c 131 § 18. Prior: 1937 c 161 § 24. Formerly RCW 78.28.450.]

RCW 79.14.190 Payment of royalty share--Royalty in kind.

The lessee shall pay to the commissioner the market value at the well of the state's royalty share of oil and other hydrocarbons except gas produced and saved and delivered by lessee from the lease. In lieu of receiving payment for the market value of the state's royalty share of oil, the commissioner may elect that such royalty share of oil be delivered in kind at the mouth of the wells into tanks provided by the commissioner. Lessee shall pay to the commissioner the state's royalty share of the sale price received by the lessee for gas produced and saved and sold from the lease. If such gas is not sold but is used by lessee for the manufacture of gasoline or other products, lessee shall pay to the commissioner the market value of the state's royalty share of the residue gas and other products, less a proper allowance for extraction costs.

[1955 c 131 § 19. Prior: 1937 c 161 § 25. Formerly RCW 78.28.460.]

RCW 79.14.200 Prior permits validated--Relinquishment for new leases.

All exploration permits issued by the commissioner prior to June 9, 1955, which have not expired or been legally canceled for nonperformance by the permittees, are hereby declared to be valid and existing contracts with the state of Washington, according to their terms and provisions. The obligation of the state to conform to the terms and provisions of such permits is hereby recognized, and the commissioner is directed to accept and recognize all such permits according to their express terms and provisions. No repeal or amendment made by this chapter shall affect any right acquired under the law as it existed prior to such repeal or amendment, and such right shall be governed by the law in effect at time of its acquisition. Any permit recognized

and confirmed by this section may be relinquished to the state by the permittee, and a new lease or, if such permit contains more than six hundred forty acres, new leases in the form provided for in this chapter, shall be issued in lieu of same and without bonus therefor; but the new lease or leases so issued shall be as provided for in this chapter and governed by the applicable provisions of this chapter instead of by the law in effect prior thereto.

[1955 c 131 § 20. Prior: 1937 c 161 § 26. Formerly RCW 78.28.470.]

RCW 79.14.210 Assignments and subleases of leases.

Any oil or gas lease issued under the authority of this chapter may be assigned or subleased as to all or part of the acreage included therein, subject to final approval by the commissioner, and as to either a divided or undivided interest therein to any person. Any assignment or sublease shall take effect as of the first day of the lease month following the date of filing with the commissioner: PROVIDED, HOWEVER, That the commissioner may, in his discretion, disapprove an assignment of a separate zone or deposit under any lease or of a part of a legal subdivision. Upon approval of any assignment or sublease, the assignee or sublessee shall be bound by the terms of the lease to the same extent as if such assignee or sublessee were the original lessee, any conditions in the assignment or sublease to the contrary notwithstanding. Any partial assignment of any lease shall segregate the assigned and retained portions thereof, and upon approval of such assignment by the commissioner, the assignor shall be released and discharged from all obligations thereafter accruing with respect to the assigned lands.

[1955 c 131 § 21. Prior: 1937 c 161 § 27. Formerly RCW 78.28.480.]

RCW 79.14.220 Appeal from rulings of commissioner.

Any applicant for a lease under this chapter, feeling himself aggrieved by any order or decision, rule or regulation of the commissioner of public lands, concerning the same, may appeal therefrom to the superior court of the county wherein such lands are situated, as provided by RCW 79.01.500.

[1955 c 131 § 22. Prior: 1937 c 161 § 28. Formerly RCW 78.28.490.]

RCW 79.14.900 Severability--1955 c 131.

If any provision or section of this chapter shall be adjudicated to be unconstitutional, such adjudication shall not affect the validity of this chapter as a whole or any part thereof not adjudicated unconstitutional. If any provision of this chapter, or the application of such provision to any person or circumstances is held unconstitutional, invalid or unenforceable, the remainder of this chapter or the application of such provision to persons or circumstances other than those as to which it is held unconstitutional, invalid or unenforceable, shall not be affected thereby.

[1955 c 131 § 23. Formerly RCW 78.28.900.]

**Chapter 79.24 RCW
CAPITOL BUILDING LANDS**

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NOTES:

Control of traffic on capitol grounds: RCW 46.08.150 and 46.08.160.

State capitol committee: Chapter 43.34 RCW.

GENERAL

RCW 79.24.010 Designation of lands--Sale, manner, consent of board.

All lands granted to the state by the federal government for the purpose of erecting public buildings at the state capitol shall be known and designated as "Capitol Building Lands". None of such lands, nor the timber or other materials thereon, shall hereafter be sold without the consent of the board of natural resources and only in the manner as provided for public lands and materials thereon.

[1959 c 257 § 42; 1909 c 69 § 2; RRS § 7898.]

RCW 79.24.020 Use of funds restricted.

All funds arising from the sale of lands granted to the state of Washington for the purpose of erecting public buildings at the state capital shall be held intact for the purpose for which they were granted. Lands when selected and assigned to said grant shall not be transferred to any other grant, nor shall the moneys derived from said lands be applied to any other purpose than for the erection of buildings at the state capital.

[1893 c 83 § 1; RRS § 7896.]

RCW 79.24.030 Employment of assistants--Payment of expenses.

The board of natural resources and the department of natural resources may employ such cruisers, draughtsmen, engineers, architects or other assistants as may be necessary for the best interests of the state in carrying out the provisions of RCW 79.24.010 through 79.24.085, and all expenses incurred by the board and department, and all claims against the capitol building construction account shall be audited by the department and presented in vouchers to the state treasurer, who shall draw a warrant therefor against the capitol building construction account as herein provided or out of any appropriation made for such purpose.

[1988 c 128 § 62; 1985 c 57 § 76; 1973 c 106 § 37; 1959 c 257 § 43; 1911 c 59 § 12; 1909 c 69 § 7; RRS § 7903.]

Notes:

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 79.24.060 Disposition of proceeds of sale--Publication of notice of proposals or bids.

The proceeds of such sale of capitol building lands, or the timber or other materials shall be paid into the capitol building construction account which is hereby established in the state treasury to be used as in *this act provided. All contracts for the construction of capitol buildings shall be let after notice for proposals or bids have been advertised for at least four consecutive weeks in at least three newspapers of general circulation throughout the state.

[1985 c 57 § 77; 1959 c 257 § 44; 1911 c 59 § 10; 1909 c 69 § 5; RRS § 7901.]

Notes:

***Reviser's note:** "This act" first appears in 1909 c 69 codified as RCW 79.24.010 and 79.24.030 through 79.24.085.

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 79.24.085 Disposition of money from sales.

All sums of money received from sales shall be paid into the capitol building construction account in the state treasury, and are hereby appropriated for the purposes of *this act.

[1985 c 57 § 78; 1959 c 257 § 46; 1909 c 69 § 8; RRS § 7904.]

Notes:

***Reviser's note:** For "this act," see note following RCW 79.24.060.

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 79.24.087 Capitol grant revenue to capitol building construction account.

All revenues received from leases and sales of lands, timber and other products on the surface or beneath the surface of the lands granted to the state of Washington by the United States pursuant to an act of Congress approved February 22, 1889, for capitol building purposes, shall be paid into the "capitol building construction account".

[1923 c 12 § 1; RRS § 7921-1. Formerly RCW 43.34.060.]

DESCHUTES BASIN

RCW 79.24.100 Bond issue authorized.

The state capitol committee may issue coupon or registered bonds of the state of Washington in an amount not exceeding one million dollars. The bonds shall bear interest at a rate not to exceed five percent per annum, both principal and interest to be payable only from the capitol building construction fund from revenues hereafter received from leases and contracts of sale heretofore or hereafter made of lands, timber, and other products from the surface or beneath the surface of the lands granted to the state by the United States pursuant to the act of congress approved February 22, 1889, for capitol building purposes.

[1947 c 186 § 1; Rem. Supp. 1947 § 7921-10.]

Notes:

Capitol building construction fund abolished and moneys transferred to capitol building construction account:

RCW 43.79.330 through 43.79.334.

State capitol committee: Chapter 43.34 RCW.

RCW 79.24.110 Sale of bonds--Price--Investment of funds in.

Such bonds may be sold in such manner and in such amount, in such denominations, and at such times as the capitol committee shall determine, at the best price obtainable, but not for a sum so low as to make the net interest return to the purchaser exceed five percent per annum as computed by standard tables upon such sums; or the state treasurer may invest surplus cash in the accident fund in such bonds at par, at such rate of interest, not exceeding five percent as may be agreed upon between the treasurer and the state capitol committee, and the state finance committee may invest any surplus cash in the general fund, not otherwise appropriated, in such bonds at par at such rate of interest, not exceeding five percent, as may be agreed upon between the state finance committee and the state capitol committee.

[1947 c 186 § 2; Rem. Supp. 1947 § 7921-11.]

Notes:

Accident fund: RCW 51.44.010.

State finance committee: Chapter 43.33 RCW.

State treasurer: Chapter 43.08 RCW.

RCW 79.24.120 Life of bonds--Payment of interest.

Bonds issued under RCW 79.24.100 through 79.24.160 shall be payable in such manner, at such place or places, and at such time or times, not longer than twenty years from their date; with the option of paying any or all of said bonds at any interest paying date, as shall be fixed by

the capitol committee, and the interest on the bonds shall be payable semiannually.

[1947 c 186 § 3; Rem. Supp. 1947 § 7921-12.]

RCW 79.24.130 Signatures--Registration of bonds.

The bonds shall be signed by the governor and state auditor under the seal of the state, and any coupons attached thereto shall be signed by the same officers, whose signatures thereupon may be printed facsimile. Any of such bonds may be registered in the name of the holder upon presentation to the state treasurer, or at the fiscal agency of the state in New York, as to principal alone, or as to both principal and interest, under such regulations as the state capitol committee may prescribe.

[1947 c 186 § 4; Rem. Supp. 1947 § 7921-13.]

RCW 79.24.140 Proceeds to capitol building construction account.

The proceeds from the sale of the bonds hereby authorized shall be paid into the *capitol building construction fund.

[1947 c 186 § 5; Rem. Supp. 1947 § 7921-14.]

Notes:

***Reviser's note:** For "capitol building construction fund," see note following RCW 79.24.100.

RCW 79.24.150 Bonds as security and legal investment.

Bonds authorized by RCW 79.24.100 through 79.24.160 shall be accepted by the state, counties, cities, towns, school districts, and other political subdivisions as security for the deposit of any of their funds in any banking institution. Any officer of this state, or any county, city, town, school district, or other political subdivision may invest surplus funds, which he is authorized to invest in securities, and where such authorization is not limited or restricted as to the class of securities in which he may invest, in bonds issued under RCW 79.24.100 through 79.24.160.

[1947 c 186 § 6; Rem. Supp. 1947 § 7921-15.]

RCW 79.24.160 Use of proceeds specified.

Proceeds of the bonds issued hereunder shall be expended by the state capitol committee in the completion of the Deschutes Basin project adjacent to the state capitol grounds. The project shall embrace: (1) The acquisition by purchase or condemnation of necessary lands or easements; (2) the construction of a dam or weir along the line of Fifth Avenue in the city of Olympia and a parkway and railroad over the same; (3) the construction of a parkway on the west bank of the Deschutes Basin from the Pacific highway at the Deschutes River to a connection with the Olympic highway; (4) the construction of a parkway from the vicinity of Ninth Avenue and Columbia Street in the city of Olympia around the south side of the north

Deschutes Basin, using the existing railroad causeway, to a road along Percival Creek and connecting with the Olympic highway; (5) the preservation of the precipitous banks surrounding the basin by the acquisition of easements or other rights whereby the cutting of trees and the building of structures on the banks can be controlled; (6) the construction by dredging of varying level areas at the foot of the bluffs for access to water and to provide for boating and other recreational areas; and (7) such other undertakings as, in the judgment of the committee, are necessary to the completion of the project.

In connection with the establishment of parkways, causeways, streets, and highways, or the relocation thereof, and the rerouting of railroads to effectuate the general plan of the basin project, the committee shall at all times cooperate with the department of transportation, the proper authorities of the city of Olympia, and the railroad companies which may be involved in the rerouting of railway lines.

[1984 c 7 § 370; 1947 c 186 § 7; Rem. Supp. 1947 § 7921-16.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

PARKING FACILITIES

RCW 79.24.300 Parking facilities authorized--Rental.

The state capitol committee may construct parking facilities for the state capitol adequate to provide parking space for automobiles, said parking facilities to be either of a single level, multiple level, or both, and to be either on one site or more than one site and located either on or in close proximity to the capitol grounds, though not necessarily contiguous thereto. The state capitol committee may select such lands as are necessary therefor and acquire them by purchase or condemnation. As an aid to such selection the committee may cause location, topographical, economic, traffic, and other surveys to be conducted, and for this purpose may utilize the services of existing state agencies, may employ personnel, or may contract for the services of any person, firm or corporation. In selecting the location and plans for the construction of the parking facilities the committee shall consider recommendations of the director of general administration.

Space in parking facilities may be rented to the officers and employees of the state on a monthly basis at a rental to be determined by the director of general administration. The state shall not sell gasoline, oil, or any other commodities or perform any services for any vehicles or equipment other than state equipment.

[1977 c 75 § 90; 1965 c 129 § 1; 1955 c 293 § 1.]

RCW 79.24.310 Number and location of facilities.

The state capitol committee may construct any two of the following three facilities: (1) A two story parking facility south of the transportation and public lands building in the existing

parking area; (2) multiple level but not to exceed three story parking facility adjacent to the new office building; (3) multiple level but not to exceed three story parking facility adjacent to the new office building.

[1955 c 293 § 2.]

RCW 79.24.320 Appropriations--Parking facilities, laboratories.

There is appropriated to the state capitol committee from the *capitol building construction fund for the fiscal biennium ending June 30, 1957, the sum of seven hundred thousand dollars for the purposes of RCW 79.24.300, 79.24.310 and 79.24.320. Of this sum five hundred thousand dollars is to be used for parking purposes as outlined above and the remaining two hundred thousand dollars of this sum are to be used to complete the fisheries and health laboratories in the new office building on the contingency that it is necessary for the fisheries and health departments to move to Olympia.

[1955 c 293 § 3.]

Notes:

***Reviser's note:** For "capitol building construction fund," see note following RCW 79.24.100.

RCW 79.24.330 Purchase of land for parking facilities authorized.

For use in the construction thereon of parking facilities in close proximity to the capitol grounds, the state capitol committee is authorized to purchase, at a price not in excess of one hundred thousand dollars, the following real estate situated in the city of Olympia, Thurston county, state of Washington, and more particularly described as: Lots two, three, six, and seven, block eight, P.D. Moore's addition to the town of Olympia, according to the plat thereof recorded in volume 1 of plats, page 32, records of said county.

[1957 c 257 § 1.]

RCW 79.24.340 Purchase of land for parking facilities authorized--Construction of one-level facility.

After purchase of the said real estate the state capitol committee shall construct thereon one-level parking facilities suitable for as large a number of automobiles as may reasonably be accommodated thereon.

[1957 c 257 § 2.]

SYLVESTER PARK

RCW 79.24.400 Sylvester Park--Grant authorized.

The city of Olympia may grant to the state of Washington its right, title and interest in that public square situated therein and bounded by Capitol Way, Legion Way, Washington Street

and East Seventh Street, and commonly known as Sylvester Park, and such conveyance shall in all respects supersede the terms and effect of any prior conveyance or agreement concerning this property.

[1955 c 216 § 1.]

RCW 79.24.410 Sylvester Park--Subsurface parking facility.

The state capitol committee may accept such grant on behalf of the state. Upon receipt from the city of Olympia of the conveyance authorized by RCW 79.24.400, the state capitol committee may lease the premises thereby conveyed, to any person, firm, or corporation for the purpose of constructing, operating and maintaining a garage and parking facility underneath the surface of said property.

The lease shall be for a term of not to exceed twenty-five years and by its terms shall require the lessee to restore and maintain the condition of the surface of the property so as to be available and suitable for use as a public park. The lease shall further provide that all improvements to the property shall become the property of the state upon termination of the lease, and may provide such further terms as the capitol committee may deem to be advantageous.

[1955 c 216 § 2.]

ACCESS TO CAPITOL GROUNDS

RCW 79.24.450 Access to capitol grounds on described route authorized.

The state capitol committee may construct a suitable access to the capitol grounds by way of fourteenth and fifteenth streets in the city of Olympia, and for the purpose may acquire, by purchase or condemnation, such lands along the said streets and between Capitol Way and Cherry Street in the city of Olympia, and construct thereon such improvements as the state capitol committee may deem proper for the purposes of such access.

[1957 c 258 § 1.]

EAST CAPITOL SITE

RCW 79.24.500 Property described.

The state capitol committee shall proceed as rapidly as their resources permit to acquire title to the following described property for development as state capitol grounds:

That area bounded as follows: Commencing at a point beginning at the southwest corner of Capitol Way and 15th Avenue and proceeding westerly to the present easterly boundary of the capitol grounds on the west; thence proceeding northerly along said easterly boundary of the capitol grounds; thence proceeding easterly along the boundary of the present capitol grounds to

a point at the corner of Capitol Way and 14th Avenue; thence proceeding southerly to the point of beginning; also that area bounded by Capitol Way on the west, 11th Avenue on the north, Jefferson Street on the east, and 16th Avenue (Maple Park) on the south; also that area bounded by Jefferson Street on the west, 14th Avenue on the north, Cherry Street on the east and 14th Avenue (Interstate No. 5 access) on the south; also that area bounded by 14th Avenue (Interstate No. 5 access) on the north, the westerly boundary of the Oregon-Washington Railroad & Navigation Co. right-of-way on the east, 16th Avenue on the south, and Jefferson Street on the west; also that area bounded by 15th Avenue on the north, the westerly boundary of the Oregon-Washington Railroad & Navigation Co. right-of-way on the east, and 14th Avenue (Interstate No. 5 access) on the south and west; all in the city of Olympia, county of Thurston, state of Washington, or any such portion or portions of the above described areas as may be required for present or future expansion of the facilities of the state capitol.

[1967 ex.s. c 43 § 1; 1961 c 167 § 1.]

RCW 79.24.510 Area designated as the east capitol site.

The area described in RCW 79.24.500 shall be known as the east capitol site, and upon acquisition shall become part of the state capitol grounds.

[1961 c 167 § 2.]

RCW 79.24.520 Acquisition of property authorized--Means--Other state agencies to assist committee in executing chapter.

The state capitol committee may acquire such property by gift, exchange, purchase, option to purchase, condemnation, or any other means of acquisition not expressly prohibited by law. All other state agencies shall aid and assist the state capitol committee in carrying out the provisions of RCW 79.24.500 through 79.24.600.

[1961 c 167 § 3.]

RCW 79.24.530 Department of general administration to design and develop site and buildings--Approval of capitol committee.

The department of general administration shall develop, amend and modify an overall plan for the design and establishment of state capitol buildings and grounds on the east capitol site in accordance with current and prospective requisites of a state capitol befitting the state of Washington. The overall plan, amendments and modifications thereto shall be subject to the approval of the state capitol committee.

[1961 c 167 § 4.]

RCW 79.24.540 State agencies may buy land and construct buildings

thereon--Requirements.

State agencies which are authorized by law to acquire land and construct buildings, whether from appropriated funds or from funds not subject to appropriation by the legislature, may buy land in the east capitol site and construct buildings thereon so long as the location, design and construction meet the requirements established by the department of general administration and approved by the state capitol committee.

[1961 c 167 § 5.]

RCW 79.24.550 State buildings to be constructed only on capitol grounds--Exception.

No state agency shall undertake construction of buildings in Thurston county except upon the state capitol grounds: PROVIDED, That the state capitol committee may authorize exceptions upon a finding by the state capitol committee that appropriate locations on the capitol grounds or east capitol site are unavailable.

[1961 c 167 § 6.]

RCW 79.24.560 Department of general administration to rent, lease or use properties.

The department of general administration shall have the power to rent, lease, or otherwise use any of the properties acquired in the east capitol site.

[1961 c 167 § 7.]

RCW 79.24.570 Use of proceeds from site.

All moneys received by the department of general administration from the management of the east capitol site, excepting (1) funds otherwise dedicated prior to April 28, 1967, (2) parking and rental charges and fines which are required to be deposited in other accounts, and (3) reimbursements of service and other utility charges made to the department of general administration, shall be deposited in the capitol purchase and development account of the state general fund.

[2000 c 11 § 24; 1969 ex.s. c 273 § 11; 1963 c 157 § 1; 1961 c 167 § 8.]

RCW 79.24.580 Deposit, use of proceeds from sale or lease of aquatic lands or valuable materials therefrom--Aquatic lands enhancement project grant requirements--Aquatic lands enhancement account.

After deduction for management costs as provided in RCW 79.64.040 and payments to towns under RCW 79.92.110(2), all moneys received by the state from the sale or lease of state-owned aquatic lands and from the sale of valuable material from state-owned aquatic lands shall be deposited in the aquatic lands enhancement account which is hereby created in the state treasury. After appropriation, these funds shall be used solely for aquatic lands enhancement

projects; for the purchase, improvement, or protection of aquatic lands for public purposes; for providing and improving access to such lands; and for volunteer cooperative fish and game projects.

In providing grants for aquatic lands enhancement projects, the department shall require grant recipients to incorporate the environmental benefits of the project into their grant applications, and the department shall utilize the statement of environmental benefits in its prioritization and selection process. The department shall also develop appropriate outcome-focused performance measures to be used both for management and performance assessment of the grants. To the extent possible, the department should coordinate its performance measure system with other natural resource-related agencies as defined in RCW 43.41.270. The department shall consult with affected interest groups in implementing this section.

During the fiscal biennium ending June 30, 2001, the funds may be appropriated for boating safety, shellfish management, enforcement, and enhancement and for developing and implementing plans for population monitoring and restoration of native wild salmon stock.

[2001 c 227 § 7; 1999 c 309 § 919; 1997 c 149 § 913; 1995 2nd sp.s. c 18 § 923; 1994 c 219 § 12; 1993 sp.s. c 24 § 927; 1987 c 350 § 1; 1985 c 57 § 79; 1984 c 221 § 24; 1982 2nd ex.s. c 8 § 4; 1969 ex.s. c 273 § 12; 1967 ex.s. c 105 § 3; 1961 c 167 § 9.]

NOTES:

Findings--Intent--2001 c 227: See note following RCW 43.41.270.

Severability--Effective date--1999 c 309: See notes following RCW 41.06.152.

Severability--Effective date--1997 c 149: See notes following RCW 43.08.250.

Severability--Effective date--1995 2nd sp.s. c 18: See notes following RCW 19.118.110.

Finding--1994 c 219: See note following RCW 43.88.030.

Severability--Effective dates--1993 sp.s. c 24: See notes following RCW 28A.165.070.

Effective date--1987 c 350: "This act shall take effect July 1, 1989." [1987 c 350 § 3.]

Effective date--1985 c 57: See note following RCW 18.04.105.

Severability--Effective date--1984 c 221: See RCW 79.90.901 and 79.90.902.

RCW 79.24.590 Use of private real estate and rights in site declared public use.

The use of the private real estate, rights, and interests in the east capitol site is hereby declared to be a public use.

[1961 c 167 § 10.]

RCW 79.24.600 Severability--1961 c 167.

If any provision of RCW 79.24.500 through 79.24.590, or its application to any person or circumstance is held invalid, the remainder of RCW 79.24.500 through 79.24.590, or the application of the provision to other persons or circumstances is not affected.

[1961 c 167 § 11.]

STATE BUILDINGS AND PARKING FACILITIES--1969 ACT

RCW 79.24.650 Committee duties enumerated.

The state capitol committee shall provide for the construction, remodeling, and furnishing of capitol office buildings, parking facilities, governor's mansion, and such other buildings and facilities as are determined by the state capitol committee to be necessary to provide space for the legislature by way of offices, committee rooms, hearing rooms, and work rooms, and to provide executive office space and housing for the governor, and to provide executive office space for other elective officials and such other state agencies as may be necessary, and to pay for all costs and expenses in issuing the bonds and to pay interest thereon during construction of the facilities for which the bonds were issued and six months thereafter.

[1969 ex.s. c 272 § 1.]

RCW 79.24.652 Bonds authorized--Amount--Interest and maturity--Payable from certain revenues.

In addition to any authority previously granted, the state capitol committee is authorized and directed to issue coupon or registered revenue bonds of the state in an amount not to exceed fifteen million dollars. The bonds may be sold in such manner and amounts, and in such denominations, at such times, at such price and shall bear interest at such rates and mature at such times as the state capitol committee shall determine by resolution. Both principal and interest shall be payable only from revenues hereafter received from leases and contracts of sale heretofore or hereafter made of lands, timber, and other products from the surface or beneath the surface of the lands granted to the state by the United States pursuant to the act of congress approved February 22, 1889, for capitol building purposes and from any parking revenues derived from state capitol parking facilities.

[1969 ex.s. c 272 § 2.]

RCW 79.24.654 Maturities--Covenants--Section's provisions as contract with bond holders--Where payable.

Bonds issued under RCW 79.24.650 through 79.24.668 shall mature at such time or times, and include such provisions for optional redemption, premiums, coverage, guarantees, and other covenants as in the opinion of the state capitol committee may be necessary. In issuing such bonds and including such provisions, the state capitol committee shall act for the state and all officers, departments and agencies thereof affected by such provisions, and the state and such other officers, departments and agencies shall adhere to and be bound by such covenants. As long as any of such bonds shall be outstanding, neither the state, nor any of its officers, departments, agencies or instrumentalities, shall divert any of the proceeds and revenues actually pledged to secure the payment of the bonds and interest thereon, and the provisions of this section shall restrict and limit the powers of the legislature of the state of Washington in respect

to the matters herein mentioned as long as the bonds are outstanding and unpaid and shall constitute a contract to that effect for the benefit of the holders of all such bonds. The principal and interest of said bonds shall be payable at the office of the state treasurer, or at the office of the fiscal agent of the state in New York City at the option of the holder of any such bond or bonds.

[1969 ex.s. c 272 § 3.]

RCW 79.24.656 Signatures--Registration.

The bonds shall be signed by the governor and state treasurer under the seal of the state which may be printed or engraved in the border of such bonds. The signature of the governor may be a facsimile printed upon the bonds and any coupons attached thereto shall be signed with the facsimile signature of said officials. Any of such bonds may be registered in the name of the holder upon presentation to the state treasurer, or at the fiscal agency of the state in New York City, as to principal alone, or as to both principal and interest, under such regulations as the treasurer may prescribe.

[1969 ex.s. c 272 § 4.]

RCW 79.24.658 Payment of principal and interest--State building and parking bond redemption fund--Reserve--Owner's remedies--Disposition of proceeds of sale--Nondebt-limit revenue bond retirement account.

For the purpose of paying the principal and interest of the bonds as the bonds become due, or as the bonds become callable at the option of the capitol committee, there is created a fund to be denominated the "state building and parking bond redemption fund". While any of the bonds remain outstanding and unpaid, it shall be the duty of the capitol committee on or before June 30th of each year to determine the amount that will be required for the redemption of bonds and the payment of interest during the next fiscal year, and certify the amount to the state treasurer in writing. The state treasurer shall forthwith and thereafter during that fiscal year and at least fifteen days prior to each interest and principal payment date deposit into the state building and parking bond redemption fund all receipts from any parking facilities and to the extent necessary from receipts from leases and contracts of sale heretofore or hereafter made of lands, timber, and other products from the surface or beneath the surface of the lands granted to the state by the United States pursuant to the act of congress until the amount certified to the treasurer by the capitol committee has accrued to the state building and parking bond redemption fund. Nothing in RCW 79.24.650 through 79.24.668 shall prohibit the use of such receipts from leases and contracts of sale for any other lawfully authorized purpose when not required for the redemption and payment of interest and meeting the covenant requirements of the bonds authorized herein.

In addition to certifying and providing for the annual amounts required to pay the principal and interest of the bonds, the capitol committee may, under such terms and conditions and at such times and in such amounts as may be found necessary to insure the sale of the bonds,

provide for additional payments into the state building and parking bond redemption fund to be held as a reserve to secure the payment of the principal and interest of such bonds.

The owner and holder of any of the bonds or the trustee for any of the bonds may by mandamus or other appropriate proceeding require and compel the deposit and payment of funds as directed herein.

The proceeds from the sale of the bonds hereby authorized shall be paid into the general fund--state building construction account.

If a nondebt-limit revenue bond retirement account is created in the state treasury by chapter 456, Laws of 1997 and becomes effective prior to the issuance of any of the bonds authorized by this chapter, the nondebt-limit revenue bond retirement account shall be used for the purposes of this chapter in lieu of the state building and parking bond redemption fund.

[1997 c 456 § 28; 1969 ex.s. c 272 § 5.]

Notes:

Severability--1997 c 456: See RCW 43.99L.900.

Effective date--1997 c 456 §§ 9-43: See RCW 43.99M.901.

RCW 79.24.660 Bonds as security and legal investment.

Bonds authorized by RCW 79.24.650 through 79.24.668 shall be accepted by the state, counties, cities, towns, school districts, and other political subdivisions as security for the deposit of any of their funds in any banking institution. Any officer of this state, or any county, city, town, school district, or other political subdivision may invest surplus funds, which he is authorized to invest in securities, and where such authorization is not limited or restricted as to the class of securities in which he may invest, in bonds issued under RCW 79.24.650 through 79.24.668.

[1969 ex.s. c 272 § 6.]

RCW 79.24.662 Use of bond proceeds.

Proceeds of the bonds issued hereunder shall be expended by the state capitol committee for the purposes enumerated in RCW 79.24.650.

[1969 ex.s. c 272 § 7.]

RCW 79.24.664 Appropriation.

There is appropriated to the department of general administration from the general fund--state building construction account the sum of fifteen million dollars or so much thereof as may be necessary to accomplish the purposes set forth in RCW 79.24.650.

[1969 ex.s. c 272 § 8.]

RCW 79.24.666 State capitol committee to act upon advice of legislative

committee--State capitol committee powers.

The state capitol committee shall perform the foregoing in accordance with law and after consultation with and advice of such committee of the senate and house of representatives as the legislature may appoint for this purpose. The state capitol committee shall have power to do all acts and things necessary or convenient to carry out the purposes of RCW 79.24.650 through 79.24.668 subject to and in accordance with the provisions of RCW 79.24.650 through 79.24.668 and chapters 43.19 and 79.24 RCW.

[1969 ex.s. c 272 § 9.]

RCW 79.24.668 Severability--1969 ex.s. c 272.

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

[1969 ex.s. c 272 § 11.]

**Chapter 79.28 RCW
LIEU LANDS**

Sections

79.28.010	Agreements for selection authorized.
79.28.020	Examination and appraisal.
79.28.030	Transfer of title to lands relinquished.
79.28.040	Livestock grazing on lieu lands.
79.28.050	Grazing permits--Arrangements with United States government.
79.28.070	Improvement of grazing ranges--Agreements.
79.28.080	Improvement of grazing ranges--Extension of duration of permit--Reduction of fees.

Notes:

Fish and wildlife goals: RCW 79.01.295.

Granted lands: Enabling Act §§ 10-12 and 15-19; state Constitution Art. 16.

RCW 79.28.010 Agreements for selection authorized.

For the purpose of obtaining from the United States indemnity or lieu lands for such lands granted to the state for common schools, educational, penal, reformatory, charitable, capitol building or other purposes, as have been or may be lost to the state, or the title to or use or possession of which is claimed by the United States or by others claiming by, through or under the United States, by reason of any of the causes entitling the state to select other lands in lieu thereof, the inclusion of the same in any reservation by or under authority of the United States, or any other appropriation or disposition of the same by the United States, whether such lands are now surveyed or unsurveyed, the department of natural resources, with the advice and

approval of the attorney general, is authorized and empowered to enter into an agreement or agreements, on behalf of the state, with the proper officer or officers of the United States for the relinquishment of any such lands and the selection in lieu thereof, under the provisions of RCW 79.28.010 through 79.28.030, of lands of the United States of equal area and value.

[1988 c 128 § 63; 1913 c 102 § 1; RRS § 7824.]

RCW 79.28.020 Examination and appraisal.

Upon the making of any such agreement, the board of natural resources shall be empowered and it shall be its duty to cause such examination and appraisal to be made as will determine the area and value, as nearly as may be, of the lands lost to the state, or the title to, use or possession of which is claimed by the United States by reason of the causes mentioned in RCW 79.28.010, and proposed to be relinquished to the United States, and shall cause an examination and appraisal to be made of any lands which may be designated by the officers of the United States as subject to selection by the state in lieu of the lands aforesaid, to the end that the state shall obtain lands in lieu thereof of equal area and value.

[1988 c 128 § 64; 1913 c 102 § 2; RRS § 7825.]

RCW 79.28.030 Transfer of title to lands relinquished.

Whenever the title to any lands selected under the provisions of RCW 79.28.010 through 79.28.030 shall become vested in the state of Washington by the acceptance and approval of the lists of lands so selected, or other proper action of the United States, the governor, on behalf of the state of Washington, shall execute and deliver to the United States a deed of conveyance of the lands of the state relinquished under the provisions of RCW 79.28.010 through 79.28.030, which deed shall convey to and vest in the United States all the right, title and interest of the state of Washington therein.

[1913 c 102 § 3; RRS § 7826.]

RCW 79.28.040 Livestock grazing on lieu lands.

The commissioner of public lands shall have the power, and it shall be his duty, to adopt and promulgate, from time to time, reasonable rules and regulations for the grazing of livestock on such tracts and areas of the indemnity or lieu public lands of the state contiguous to national forests and suitable for grazing purposes, as have been, or shall be, obtained from the United States under the provisions of RCW 79.28.010.

[1923 c 85 § 1; RRS § 7826-1.]

RCW 79.28.050 Grazing permits--Arrangements with United States government.

The commissioner of public lands shall have the power to issue permits for the grazing of

livestock on the lands described in RCW 79.28.040 in such manner and upon such terms, as near as may be, as permits are, or shall be, issued by the United States for the grazing of livestock on national forest reserve lands and for such fees as he shall deem adequate and advisable, and shall have the power to enter into such arrangements as may be deemed advisable and to cooperate with the officers of the United States having charge of the grazing of livestock on forest reserve lands for the protection and preservation of the grazing areas on the state lands contiguous to national forests and for the administration of the provisions of RCW 79.28.040 and 79.28.050.

[1983 c 3 § 202; 1923 c 85 § 2; RRS § 7826-2.]

RCW 79.28.070 Improvement of grazing ranges--Agreements.

The department of natural resources is hereby authorized on behalf of the state of Washington to enter into cooperative agreements with any person as defined in RCW 1.16.080 for the improvement of the state's grazing ranges by the clearing of debris, maintenance of trails and water holes and other requirements for the general improvement of the grazing ranges.

[1963 c 99 § 1; 1955 c 324 § 1.]

RCW 79.28.080 Improvement of grazing ranges--Extension of duration of permit--Reduction of fees.

In order to encourage the improvement of grazing ranges by holders of grazing permits, the department of natural resources shall consider (1) extension of grazing permit periods to a maximum of ten years, and (2) reduction of grazing fees, in situations where the permittee contributes or agrees to contribute to the improvement of the range, financially, by labor, or otherwise.

[1985 c 197 § 3; 1979 ex.s. c 109 § 21; 1955 c 324 § 2.]

Notes:

Reviser's note: This section does not apply to state tidelands, shorelands, harbor areas, and the beds of navigable waters. See RCW 79.01.093.

Severability--Effective date--1979 ex.s. c 109: See notes following RCW 79.01.036.

**Chapter 79.36 RCW
EASEMENTS OVER PUBLIC LANDS**

Sections

79.36.230	Easement reserved in later grants for removal of materials, etc.
79.36.240	Private easement over state lands subject to common user.
79.36.250	Easement over public lands subject to common user.
79.36.260	Reservations in grants and leases.
79.36.270	Duty of utilities and transportation commission.
79.36.280	Penalty for violating utilities and transportation commission's order.

79.36.290 Applications--Appraisal--Certificate--Forfeiture--Fee.
79.36.300 Access to state timber.

Notes:

Access to state timber: Chapter 76.16 RCW.

Diking district right of way: RCW 85.05.080.

Flood control district right of way: Chapter 86.09 RCW.

Reclamation district right of way: RCW 89.30.223.

RCW 79.36.230 Easement reserved in later grants for removal of materials, etc.

All state lands hereafter granted, sold or leased shall be subject to the right of the state, or any grantee or lessee or successor in interest thereof hereafter acquiring other state lands, or acquiring the timber, stone, mineral or other natural products thereon, or the manufactured products thereof to acquire the right of way over such lands so granted, for logging and/or lumbering railroads, private railroads, skid roads, flumes, canals, watercourses, or other easements for the purpose of and to be used in the transporting and moving of such timber, stone, mineral or other natural products thereon, and the manufactured products thereof from such state land, and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products over and across the lands so granted or leased, upon the state or its grantee or successor in interest thereof, paying to the owner of the lands so granted, sold, or leased reasonable compensation therefor. In case the parties interested cannot agree upon the damages incurred, the same shall be ascertained and assessed in the same manner as damages are ascertained and assessed against a railroad seeking to condemn private property.

[1927 c 312 § 1; RRS § 8107-1. Prior: 1911 c 109 § 1.]

Notes:

Severability--1927 c 312: "If any section, subdivision, sentence or clause in this act shall be held invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof not adjudged invalid or unconstitutional." [1927 c 312 § 8.] This applies to RCW 79.36.230 through 79.36.290.

Railroads, eminent domain: RCW 81.36.010 and 81.53.180.

Similar enactment: RCW 79.01.312.

RCW 79.36.240 Private easement over state lands subject to common user.

Every grant, deed, conveyance, lease or contract hereafter made to any person, firm or corporation over and across any state lands for the purpose of right of way for any logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement to be used in the hauling of timber, stone, mineral or other natural products of the land and the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products, shall be subject to the right of the state, or any grantee or successor in interest thereof, owning or

hereafter acquiring from the state any timber, stone, mineral, or other natural products, or any state lands containing valuable timber, stone, mineral or other natural products of the land, of having such timber, stone, mineral or other natural products, and the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products transported or moved over such railroad, skid road, flume, canal, watercourse or other easement, after the same is or has been put in operation, upon paying therefor just and reasonable rates for transportation or for the use of such railroad, skid road, flume, canal, watercourse or other easement, and upon complying with just, reasonable and proper rules affecting such transportation, which rates, rules and regulations shall be under the supervision and control of the utilities and transportation commission of the state of Washington.

[1983 c 4 § 7; 1927 c 312 § 2; RRS § 8107-2. Prior: 1911 c 109 § 2.]

Notes:

Similar enactment: RCW 79.01.316.

RCW 79.36.250 Easement over public lands subject to common user.

Any person, firm or corporation hereafter acquiring the right of way or other easement over state lands or over any tide or shore lands belonging to the state, or over and across any navigable water or stream for the purpose of transporting or moving timber, stone, mineral, or other natural products of the lands, and the manufactured products thereof and engaged in such business thereon, shall accord to the state or any grantee or successor in interest thereof hereafter acquiring state lands containing valuable timber, stone, mineral or other natural products of the land, or any person, firm or corporation hereafter acquiring the timber, stone, mineral or other natural products situate upon state lands, or the manufactured products thereof proper and reasonable facilities and service, including physical connection therewith, for the transportation and moving of such timber, stone, mineral and other natural products of the land, and the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products under reasonable rules and regulations upon payment of just and reasonable charges therefor, or, if such right of way or other easement is not then in use to have the right to use such right of way or easement for transporting and moving such products under such reasonable rules and regulations and upon payment of just and reasonable charges therefor.

[1927 c 312 § 3; RRS § 8107-3. Prior: 1911 c 109 § 3.]

Notes:

Similar enactment: RCW 79.01.320.

RCW 79.36.260 Reservations in grants and leases.

Whenever any person, firm or corporation shall hereafter purchase, lease or acquire any state lands, or any easement or interest therein, or any timber, stone, mineral or other natural

products thereon, or the manufactured products thereof the purchase, lease or grant shall be subject to the condition or reservation that such person, firm or corporation, or their successors in interest, shall, whenever any of the timber, stone, mineral or other natural products on said lands or the manufactured products thereof are removed, by any logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement, owned, leased or operated by such person, firm or corporation, or their successors in interest, accord to any other person, firm or corporation, or their successors in interest, having the right to remove any timber, stone, mineral, or other natural products or the manufactured products thereof from any other lands, owned or formerly owned by the state, proper and reasonable facilities and service, including physical connection therewith, for the transportation and moving of such other timber, stone, mineral and other natural products, and the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting[,] manufacturing, mining or quarrying any or all of such products under reasonable rules and regulations and upon payment of just and reasonable charges therefor; and that any conveyance, lease or mortgage of such logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement, shall be subject to the right of the person, firm or corporation, or their successors in interest, having the right to remove timber, stone, mineral or other natural products or the manufactured products thereof from such other state lands, to be accorded such proper and reasonable facilities and service, including physical connection therewith, for the transportation and moving of such other timber, stone, mineral and other natural products and the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products under reasonable rules, regulations and upon payment of just and reasonable charges therefor; and such purchase, lease or grant from the state shall also be subject to the condition or reservation that whenever any of the timber, stone, mineral or other natural products on such lands or the manufactured products thereof are about to be removed, by means of any logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement, not owned, controlled, or operated by the person, firm or corporation owning or having the right to remove, and about to remove such timber, stone, mineral or other natural products or the manufactured products thereof shall exact and require from the owners and operators of such logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement, which shall be binding upon the successors in interest of such owners and operators, an agreement and promise, as a part of the contract for removal, and by virtue of RCW 79.36.230 through 79.36.290 there shall be deemed to be a part of any such express or implied contract for removal, an agreement, and promise that such owners and operators, and their successors in interest, shall accord to any person, firm or corporation and their successors in interest, having the right to remove any timber, stone, mineral or other natural products or the manufactured products thereof from any lands, owned, or formerly owned by the state, proper and reasonable facilities and service, including physical connection therewith, for the transportation and moving of such timber, stone, mineral and other natural products and the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products and under reasonable rules and regulations and upon

payment of just and reasonable charges therefor.

[1927 c 312 § 4; RRS § 8107-4.]

RCW 79.36.270 Duty of utilities and transportation commission.

Should the owner or operator of any logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement operating over lands hereafter acquired from the state, as in RCW 79.36.230 through 79.36.290 set out, fail to agree with the state or with any subsequent grantee or successor in interest thereof as to the reasonable and proper rules, regulations and charges concerning the transportation of timber, stone, mineral or other natural products of the land, or the manufactured products thereof and all necessary machinery, supplies or materials to be used in transporting, cutting, manufacturing, mining or quarrying any or all of such products for carrying and transporting such products or for the use of the railroad, skid road, flume, canal, watercourse or other easement in transporting such products, the state or such person, firm or corporation owning and desiring to ship such products may apply to the utilities and transportation commission and have the reasonableness of the rules, regulations and charges inquired into and it shall be the duty of the utilities and transportation commission to inquire into the same in the same manner, and it is hereby given the same power and authority to investigate the same as it is now authorized to investigate and inquire into the rules and regulations and charges made by railroads and is authorized and empowered to make such order as it would make in an inquiry against a railroad, and in case such logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement is not then in use, may make such reasonable, proper and just rules and regulations concerning the use thereof for the purposes aforesaid as may be just and proper and such order shall have the same force and effect and shall be binding upon the parties to such hearing as though such hearing and order was made affecting a railroad.

[1983 c 4 § 8; 1927 c 312 § 5; RRS § 8107-5. Prior: 1911 c 109 § 4.]

Notes:

Similar enactment: RCW 79.01.324.

RCW 79.36.280 Penalty for violating utilities and transportation commission's order.

In case any person, firm or corporation owning and/or operating any logging and/or lumbering railroad, private railroad, skid road, flume, canal, watercourse or other easement subject to the provisions of RCW 79.36.230 through 79.36.290 shall fail to comply with any rule, regulation or order made by the utilities and transportation commission, after an inquiry as provided for in RCW 79.36.270, each person, firm or corporation shall be subject to a penalty not exceeding one thousand dollars, and in addition thereto, the right of way over state lands theretofore granted to such person, firm or corporation, and all improvements and structures on such right of way and connected therewith, shall revert to the state of Washington, and may be recovered by it in an action instituted in any court of competent jurisdiction, unless such state

lands have been sold.

[1983 c 4 § 9; 1927 c 312 § 7; RRS § 8107-7. Prior: 1911 c 109 § 5.]

Notes:

Similar enactment: RCW 79.01.328.

RCW 79.36.290 Applications--Appraisal--Certificate--Forfeiture--Fee.

Any person, firm or corporation shall have a right of way over public lands, subject to the provisions of RCW 79.36.230 through 79.36.290, when necessary, for the purpose of hauling or removing timber, stone, mineral, or other natural products or the manufactured products thereof of the land. Before, however, any such right of way grant shall become effective, a written application for and a plat showing the location of such right of way, with reference to the adjoining lands, shall be filed with the department of natural resources, and all timber on said right of way, together with the damages to said land, shall be appraised and paid for in cash by the person, firm or corporation applying for such right of way. The department of natural resources shall then cause to be issued in duplicate to such person, firm or corporation a right of way certificate setting forth the conditions and terms upon which such right of way is granted. Whenever said right of way shall cease to be used, for a period of two years, for the purpose for which it was granted, it shall be deemed forfeited, and said right of way certificate shall contain such a provision: PROVIDED, That any right of way for logging purposes heretofore issued which has never been used, or has ceased to be used, for a period of two years, for the purpose of which it was granted, shall be deemed forfeited and shall be canceled upon the records of the department. One copy of each certificate shall be filed with the department and one copy delivered to the applicant. The forfeiture of said right of way, as herein provided, shall be rendered effective by the mailing of notice of such forfeiture to the grantee thereof to his last known post office address and by stamping the copy of said certificate in the department canceled and the date of such cancellation. For the issuance of such certificate the same fee shall be charged as provided in the case of certificates for railroad rights of way.

[1988 c 128 § 65; 1927 c 312 § 6; RRS § 8107-6. Prior: 1921 c 55 § 1; 1915 c 147 § 12; 1897 c 89 § 34; 1895 c 178 § 45.]

Notes:

Certificates for railroad rights of way: RCW 79.01.364.

Fees, generally: RCW 79.01.720.

Similar enactment: RCW 79.01.332 and 79.01.336.

RCW 79.36.300 Access to state timber.

See chapter 76.16 RCW.

Chapter 79.38 RCW

ACCESS ROADS

Sections

79.38.010	Acquisition of property for access to public or state forest lands from public highway.
79.38.020	Department's powers--Exchange of easement rights--Provide, maintain, or dispose of access roads.
79.38.030	Use of roads by purchasers of valuable materials--Terms--Charges.
79.38.040	Permits for use of roads--Regulations.
79.38.050	Access road revolving fund--Composition--Use.
79.38.060	Use of moneys not deposited in revolving fund.
79.38.900	Severability--1961 c 44.

RCW 79.38.010 Acquisition of property for access to public or state forest lands from public highway.

In addition to any authority otherwise granted by law, the department of natural resources shall have the authority to acquire lands, interests in lands, and other property for the purpose of affording access by road to public lands or state forest lands from any public highway.

[1961 c 44 § 1.]

RCW 79.38.020 Department's powers--Exchange of easement rights--Provide, maintain, or dispose of access roads.

To facilitate the carrying out of the purpose of this chapter, the department of natural resources may:

- (1) Grant easements, rights of way, and permits to cross public lands and state forest lands to any person in exchange for similar rights over lands not under its jurisdiction;
- (2) Enter into agreements with any person or agency relating to purchase, construction, reconstruction, maintenance, repair, regulation, and use of access roads or public roads used to provide access to public lands or state forest lands;
- (3) Dispose, by sale, exchange, or otherwise, of any interest in an access road in the event it determines such interest is no longer necessary for the purposes of this chapter.

[1981 c 204 § 1; 1961 c 44 § 2.]

RCW 79.38.030 Use of roads by purchasers of valuable materials--Terms--Charges.

Purchasers of valuable materials from public lands or state forest lands may use access roads or public roads for the removal of such materials where the rights acquired by the state will permit, but use shall be subject to the right of the department of natural resources:

- (1) To impose reasonable terms for the use, construction, reconstruction, maintenance, and repair of such access roads; and
- (2) To impose reasonable charges for the use of such access roads or public roads which

have been constructed or reconstructed through funding by the department of natural resources.

[1981 c 204 § 2; 1961 c 44 § 3.]

RCW 79.38.040 Permits for use of roads--Regulations.

Whenever the department of natural resources finds that it is for the best interest of the state and where the rights acquired by the state will permit, the department may grant permits for the use of access roads to any person. Any permit issued under the authority of this section shall be subject to reasonable regulation by the department. Such regulation shall include, but is not limited to, the following matters:

- (1) Requirements for construction, reconstruction, maintenance, and repair;
- (2) Limitations as to extent and time of use;
- (3) Provision for revocation at the discretion of the department; and
- (4) Charges for use.

[1961 c 44 § 4.]

RCW 79.38.050 Access road revolving fund--Composition--Use.

The department of natural resources shall create, maintain, and administer a revolving fund, to be known as the access road revolving fund in which shall be deposited all moneys received by it from users of access roads as payment for costs incurred or to be incurred in maintaining, repairing, and reconstructing access roads, or public roads used to provide access to public lands or state forest lands. The department may use moneys in the fund for the purposes for which they were obtained without appropriation by the legislature.

[1981 c 204 § 3; 1961 c 44 § 5.]

RCW 79.38.060 Use of moneys not deposited in revolving fund.

All moneys received by the department of natural resources from users of access roads which are not deposited in the access road revolving fund shall be paid as follows:

- (1) To reimburse the state fund or account from which expenditures have been made for the acquisition, construction or improvement of the access road or public road, and upon full reimbursement, then
- (2) To the funds or accounts for which the public lands and state forest lands, to which access is provided, are pledged by law or constitutional provision, in which case the department of natural resources shall make an equitable apportionment between funds and accounts so that no fund or account shall benefit at the expense of another.

[1981 c 204 § 4; 1961 c 44 § 6.]

RCW 79.38.900 Severability--1961 c 44.

If any provisions of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances is not affected.

[1961 c 44 § 7.]

Chapter 79.40 RCW TRESPASS

Sections

79.40.070	Cutting, breaking, removing Christmas trees--Compensation.
79.40.080	Construction--1937 c 87.
79.40.090	Firewood on state lands.

Notes:

Penalty for destroying rhododendron and other native flora on state lands: RCW 47.40.080.

Trespass: Chapter 64.12 RCW.

RCW 79.40.070 Cutting, breaking, removing Christmas trees--Compensation.

It shall be unlawful for any person to enter upon any of the state lands, including all land under the jurisdiction of the department of natural resources, or upon any private land without the permission of the owner thereof and to cut, break or remove therefrom for commercial purposes any evergreen trees, commonly known as Christmas trees, including fir, hemlock, spruce, and pine trees. Any person cutting, breaking or removing or causing to be cut, broken or removed, or who cuts down, cuts off, breaks, tops, or destroys any of such Christmas trees shall be liable to the state, or to the private owner thereof, for payment for such trees at a price of one dollar each if payment is made immediately upon demand. Should it be necessary to institute civil action to recover the value of such trees, the state in the case of state lands, or the owner in case of private lands, may exact treble damages on the basis of three dollars per tree for each tree so cut or removed.

[1988 c 128 § 66; 1955 c 225 § 1; 1937 c 87 § 1; RRS § 8074-1.]

RCW 79.40.080 Construction--1937 c 87.

RCW 79.40.070 is not intended to repeal or modify any of the provisions of existing statutes providing penalties for the unlawful removal of timber from state lands.

[1937 c 87 § 2; RRS § 8074-2.]

RCW 79.40.090 Firewood on state lands.

See chapter 76.20 RCW.

Chapter 79.44 RCW
ASSESSMENTS AND CHARGES AGAINST STATE LANDS

Sections

79.44.003	"Assessing district" defined.
79.44.004	"Assessment" defined.
79.44.010	State lands subject to local assessments.
79.44.020	State to be charged its proportion of cost--Construction of chapter.
79.44.030	Apportioning cost on leaseholds.
79.44.040	Notice to state of intention to improve, or impose assessment--Consent--Notice to port commission.
79.44.050	Certification of roll--Penalties, interest.
79.44.060	Payment procedure--State lands not subject to lien, exception.
79.44.070	Enforcement against lessee or contract holder.
79.44.080	Foreclosure against leasehold or contract interest--Cancellation of lease or contract.
79.44.090	Payment by state after forfeiture of lease or contract.
79.44.095	Assessments paid by state to be added to purchase price of land.
79.44.100	Assignment of lease or contract to purchaser at foreclosure sale.
79.44.120	When assessments need not be added in certain cases.
79.44.130	Local provisions superseded.
79.44.140	Application of chapter--Eminent domain assessments.
79.44.180	Director of financial management to adopt rules and regulations.
79.44.190	Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies--Payment of lien or installments.
79.44.900	Severability--1963 c 20.

Notes:

Diking, drainage and sewerage improvement district assessments: RCW 85.08.370.

Diking and drainage district assessments: RCW 85.05.390.

Flood control district assessments: RCW 86.09.523, 86.09.526, 86.09.529.

Intercounty diking and drainage district assessments: RCW 85.24.275.

Irrigation district assessments: RCW 87.03.025.

Special benefit assessments for farm and agricultural land or timber land: RCW 84.34.300 through 84.34.390.

RCW 79.44.003 "Assessing district" defined.

As used in this chapter "assessing district" means:

- (1) Incorporated cities and towns;
- (2) Diking districts;
- (3) Drainage districts;
- (4) Port districts;
- (5) Irrigation districts;
- (6) Water-sewer districts;
- (7) Counties; and

(8) Any municipal corporation or public agency having power to levy local improvement or other assessments, rates, or charges which by statute are expressly made applicable to lands of the state.

[1999 c 153 § 68; 1989 c 243 § 13; 1971 ex.s. c 234 § 14; 1963 c 20 § 1.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.

RCW 79.44.004 "Assessment" defined.

As used in this chapter, "assessment" shall mean any assessment, rate or charge levied, assessed, imposed, or charged by any assessing district as defined in RCW 79.44.003, and which assessments, rates or charges by statute are expressly made applicable to lands of the state.

[1989 c 243 § 16.]

RCW 79.44.010 State lands subject to local assessments.

All lands, including school lands, granted lands, escheated lands, or other lands, held or owned by the state of Washington in fee simple (in trust or otherwise), situated within the limits of any assessing district in this state, may be assessed and charged for the cost of local or other improvements specially benefiting such lands which may be ordered by the proper authorities of any such assessing district and may be assessed by any irrigation district to the same extent as private lands within the district are assessed: PROVIDED, That the leasehold, contractual, or possessory interest of any person, firm, association, or private or municipal corporation in any such lands shall be charged and assessed in the proportional amount such leasehold, contractual, or possessory interest is benefited: PROVIDED, FURTHER, That no lands of the state shall be included within an irrigation district except as provided in RCW 87.03.025 and 89.12.090.

[1982 1st ex.s. c 21 § 178; 1963 c 20 § 2; 1919 c 164 § 1; RRS § 8125. Cf. 1909 c 154 §§ 1, 4.]

Notes:

Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21: See RCW 79.96.901 through 79.96.905.

RCW 79.44.020 State to be charged its proportion of cost--Construction of chapter.

In all local improvement assessment districts in any assessing district in this state, property in such district, held or owned by the state shall be assessed and charged for its proportion of the cost of such local improvements in the same manner as other property in such district, it being the intention of this chapter that the state shall bear its just and equitable proportion of the cost of local improvements specially benefiting state lands: PROVIDED, That none of the provisions of this chapter shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the state, or release or discharge any lessee of any such lands or property from any of the obligations, covenants or conditions of the contract under which any such lands or property are leased or held by any such lessee.

[1963 c 20 § 3; 1919 c 164 § 2; RRS § 8126. Cf. 1909 c 154 § 5.]

RCW 79.44.030 Apportioning cost on leaseholds.

Where state lands are under lease, the proportionate amounts to be assessed against the leasehold interest, and the fee simple interest of the state, shall be fixed with reference to the life of the improvement and the period for which said lease has yet to run.

[1919 c 164 § 3; RRS § 8127. Cf. 1909 c 154 § 3; 1907 c 74 § 3.]

RCW 79.44.040 Notice to state of intention to improve, or impose assessment--Consent--Notice to port commission.

Notice of the intention to make such improvement, or impose any assessment, together with the estimate of the amount to be charged to each lot, tract or parcel of land, or other property owned by the state to be assessed, shall be forwarded by registered or certified mail to the director of financial management and to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over such lands at least thirty days prior to the date fixed for hearing on the resolution or petition initiating said assessment. Such assessing district, shall not have jurisdiction to order such improvement as to the interest of the state in harbor areas and state tidelands until the written consent of the commissioner of public lands to the making of such improvement shall have been obtained, unless other means be provided for paying that portion of the cost which would otherwise be levied on the interest of the state of Washington in and to said tidelands, and nothing herein shall prevent the city from assessing the proportionate cost of said improvement against any leasehold, contractual or possessory interest in and to any tideland or harbor area owned by the state: PROVIDED, HOWEVER, That in the case of tidelands and harbor areas within the boundaries of any port district, notice of intention to make such improvement shall also be forwarded to the commissioners of said port district.

[1989 c 243 § 14; 1979 c 151 § 177; 1963 c 20 § 4; 1919 c 164 § 4; RRS § 8128. Cf. 1909 c 154 § 6.]

RCW 79.44.050 Certification of roll--Penalties, interest.

Upon the approval and confirmation of the assessment roll ordered by the proper authorities of any assessing district, the treasurer of such assessing district shall certify and forward to the director of financial management and to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over the lands, in accordance with such rules and regulations as the director of financial management may provide, a statement of all the lots or parcels of land held or owned by the state and charged on such assessment roll, separately describing each such lot or parcel of the state's land, with the amount of the local assessment charged against it, or the proportionate amount assessed against the fee simple interest of the state, in case said land has been leased. The chief administrative officer upon receipt of such statement shall cause a proper record to be made in his office of the cost of

such assessment upon the lands occupied, used, or under the jurisdiction of his agency.

No penalty shall be provided or enforced against the state, and the interest upon such assessments shall be computed and paid at the rate paid by other property situated in the same assessing district.

[1989 c 243 § 15; 1979 c 151 § 178; 1963 c 20 § 5; 1933 c 108 § 1; 1919 c 164 § 5; RRS § 8129. Cf. 1909 c 154 § 6; 1907 c 74 §§ 1, 2, 4, 5.]

RCW 79.44.060 Payment procedure--State lands not subject to lien, exception.

When the chief administrative officer of an agency of state government is satisfied that an assessing district has complied with all the conditions precedent to the levy of assessments for district purposes, pursuant to this chapter against state lands occupied, used, or under the jurisdiction of his agency, he shall pay them, together with any interest thereon from any funds specifically appropriated to his agency therefor or from any funds of his agency which under existing law have been or are required to be expended to pay assessments on a current basis. In all other cases, the chief administrative officer shall certify to the director of financial management that the assessment is one properly chargeable to the state. The director of financial management shall pay such assessments from funds available or appropriated to him for this purpose.

Except as provided in RCW 79.44.190 no lands of the state shall be subject to a lien for unpaid assessments, nor shall the interest of the state in any land be sold for unpaid assessments where assessment liens attached to the lands prior to state ownership.

[1979 c 151 § 179; 1971 ex.s. c 116 § 2; 1963 c 20 § 6; 1947 c 205 § 1; Rem. Supp. 1947 § 8136a.]

RCW 79.44.070 Enforcement against lessee or contract holder.

When any assessing district has made or caused to be made an assessment against such leasehold, contractual or possessory interest for any such local improvement, the treasurer of said assessing district shall immediately give notice to the director of financial management and to the chief administrative officer of the agency having jurisdiction over the lands. Said assessment shall become a lien against the leasehold, contractual or possessory interest in the same manner as the assessments on other property, and its collection may be enforced against such interests as provided by law for the enforcement of other local improvement assessments: PROVIDED, That said assessment shall not be made payable in installments unless the owner of such leasehold, contractual or possessory interest shall first file with such treasurer a satisfactory bond guaranteeing the payment of such installments as they become due.

[1979 c 151 § 180; 1963 c 20 § 7; 1919 c 164 § 6; RRS § 8130. Cf. 1909 c 154 § 2.]

RCW 79.44.080 Foreclosure against leasehold or contract interest--Cancellation of lease or contract.

Whenever any assessing district shall have foreclosed the lien of any such delinquent

assessments, as provided by law, and shall have obtained title to such leasehold, contractual or possessory interest, the director of financial management and the chief administrative officer of the agency having jurisdiction over the lands shall be notified by registered or certified mail of such action and furnished a statement of all assessments against such leasehold, contractual or possessory interest, and the chief administrative officer or director of financial management shall cause the amount of such assessments to be paid as provided in RCW 79.44.060, and upon the receipt of an assignment from such assessing district, the chief administrative officer shall cancel such lease or contract: PROVIDED, HOWEVER, That unless the assessing district making said local improvement and levying said special assessment shall have used due diligence in the foreclosure thereof, the chief administrative officer and the director of financial management shall not be required to pay any sum in excess of what they deem to be the special benefits accruing to the state's reversionary interest in said property: AND PROVIDED FURTHER, That if such delinquent assessment or installment shall be against a leasehold interest in fresh water harbor areas within a port district, the chief administrative officer shall notify the commissioners of said port district of the receipt of such assignment, and said commissioners shall forthwith cancel such lease.

[1979 c 151 § 181; 1963 c 20 § 8; 1919 c 164 § 7; RRS § 8131.]

RCW 79.44.090 Payment by state after forfeiture of lease or contract.

If by reason of default in the payment of rentals or installments, or other causes, the state shall cancel any lease or contract against which assessments have been levied as herein provided, the chief administrative officer of the agency having jurisdiction over the lands shall cause such assessments or installments as shall fall due subsequent to the cancellation of said contract or leasehold interest to be paid as provided in RCW 79.44.060, the same as if the assessments or installments thereof had been levied on the state's interest in said lands.

[1963 c 20 § 9; 1919 c 164 § 8; RRS § 8132.]

RCW 79.44.095 Assessments paid by state to be added to purchase price of land.

When any land, other than lands occupied and used in connection with state institutions, owned or held by the state within incorporated cities, towns, diking, drainage or port districts in this state, against which local improvement assessments have been paid, as herein provided for, is offered for sale, there shall be added to the appraised value of such land, as provided by law, such portion of the local improvement assessment paid by the state as shall be deemed to represent the value added to such lands by such improvement for the purpose of sale, which amount so added shall be paid by the purchaser in cash at the time of the sale of said land, in addition to the amounts otherwise due to the state for said land, and no deed shall ever be executed until such local improvement assessments have been paid, and nothing herein shall be construed as canceling any unpaid assessments on the land so sold by the state, but such land shall be sold subject to all assessments unpaid at the time of sale.

[1919 c 164 § 9; RRS § 8133. Cf. 1909 c 154 § 7.]

Notes:

Assessments paid to be added to purchase price of land: RCW 79.01.728.

RCW 79.44.100 Assignment of lease or contract to purchaser at foreclosure sale.

Whenever any such tide, state, school, granted or other lands situated within the limits of any assessing district, has been included within any local improvement district by such assessing district, and the contract, leasehold or other interest of any individual has been sold to satisfy the lien of such assessment for local improvement, the purchaser of such interest at such sale shall be entitled to receive from the state of Washington, on demand, an assignment of the contract, leasehold or other interest purchased by him, and shall assume, subject to the terms and conditions of the contract or lease, the payment to the state of the amount of the balance which his predecessor in interest was obligated to pay.

[1963 c 20 § 10; 1919 c 164 § 10; RRS § 8134. Cf. 1909 c 154 § 10.]

RCW 79.44.120 When assessments need not be added in certain cases.

Whenever any state school, granted, tide or other public lands of the state shall have been charged with local improvement assessments under any local improvement assessment district in any incorporated city, town, irrigation, diking, drainage, port, weed or pest district, or any other district now authorized by law to levy assessments against state lands, where such assessments are required under existing statutes to be returned to the fund of the state treasury from which said assessments were originally paid, the commissioner of public lands may, and he is hereby authorized, to sell such lands for their appraised valuation without regard to such assessments, anything to the contrary in the existing statutes notwithstanding: PROVIDED, That nothing herein contained shall be construed to alter in any way any existing statute providing for the method of procedure in levying assessments against state lands in any of such local improvement assessment districts.

[1937 c 80 § 1; RRS § 7797-192a.]

RCW 79.44.130 Local provisions superseded.

The provisions of this chapter shall apply to all assessing districts as herein defined, any charter or ordinance provisions to the contrary notwithstanding.

[1963 c 20 § 11; 1919 c 164 § 11; RRS § 8135. Cf. 1909 c 154 § 8.]

RCW 79.44.140 Application of chapter--Eminent domain assessments.

The provisions of this chapter shall apply to all local improvements initiated after June 11, 1919, including assessments to pay the cost and expense of taking and damaging property by

the power of eminent domain, as provided by law: PROVIDED, That in case of eminent domain assessments, it shall not be necessary to forward notice of the intention to make such improvement, but the eminent domain commissioners, authorized to make such assessment, shall, at the time of filing the assessment roll with the court in the manner provided by law, forward by registered or certified mail to the director of financial management and to the chief administrative officer of the agency using, occupying or having jurisdiction over the lands a notice of such assessment, and of the day fixed by the court for the hearing thereof: PROVIDED, That no assessment against the state's interest in tidelands or harbor areas shall be binding against the state if the commissioner of public lands shall file a disapproval of the same in court before judgment confirming the roll.

[1979 c 151 § 182; 1963 c 20 § 12; 1919 c 164 § 12; RRS § 8136.]

RCW 79.44.180 Director of financial management to adopt rules and regulations.

The director of financial management shall adopt rules and regulations:

- (1) Governing the preparation, certification, and submission of all notices and statements required by chapter 79.44 RCW as now or hereafter amended;
- (2) Authorizing and prescribing additional reports, records, and information necessary to achieve budgetary objectives in accordance with chapter 43.88 RCW and any appropriation hereafter made;
- (3) Assuring the payment of all assessments properly chargeable to the state; and
- (4) Protecting the state against illegal or inequitable assessments.

[1979 c 151 § 183; 1963 c 20 § 14.]

RCW 79.44.190 Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies--Payment of lien or installments.

When real property subject to an unpaid special assessment for a local improvement levied by any political subdivision of the state authorized to form local improvement or utility local improvement districts is acquired by purchase or condemnation by the state or any political subdivision thereof, including but not limited to any special purpose district, the property so acquired shall continue to be subject to the assessment lien.

An assessment lien or installment thereof, delinquent at the time of such acquisition shall be paid at the time of acquisition, and the amount thereof, including any accrued interest and delinquent penalties, shall be withheld from the purchase price or condemnation award by the public body acquiring the property and shall be paid immediately to the county, city, or town treasurer, whichever is applicable, in payment of and discharge of such delinquent installment lien.

Any installment or installments not delinquent at the time of acquisition shall become due and payable in such year and at such date as said installment would have become due if such property had not been so acquired: PROVIDED, That where such property is acquired by the state of Washington, the balance of the assessment shall be paid in full at the time of acquisition.

For the purpose of this section, the "time of acquisition" shall mean the date of completion of the sale, date of condemnation verdict, date of the order of immediate possession and use pursuant to RCW 8.04.090, or the date of judgment, if not tried to a jury.

[1971 ex.s. c 116 § 1.]

RCW 79.44.900 Severability--1963 c 20.

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

[1963 c 20 § 16.]

**Chapter 79.60 RCW
SUSTAINED YIELD COOPERATIVE AGREEMENTS**

Sections

79.60.010	Cooperative agreements.
79.60.020	Cooperative units.
79.60.030	Limitations on agreements.
79.60.040	Easement over state land during life of agreement.
79.60.050	Sale agreements.
79.60.060	Minimum price--Alternative bases--Bids and awards.
79.60.070	Contracts--Requirements.
79.60.080	Transfer or assignment of contract of purchase.
79.60.090	Performance bond--Cash deposit.

RCW 79.60.010 Cooperative agreements.

The department of natural resources with regard to state forest board lands and state granted lands is hereby authorized to enter into cooperative agreements with the United States of America, Indian tribes, and private owners of timber land providing for coordinated forest management, including time, rate and method of cutting timber and method of silvicultural practice on a sustained yield unit.

[1988 c 128 § 67; 1941 c 123 § 1; 1939 c 130 § 1; Rem. Supp. 1941 § 7879-11. Formerly RCW 79.52.070.]

RCW 79.60.020 Cooperative units.

The department of natural resources is hereby authorized and directed to determine, define and declare informally the establishment of a sustained yield unit, comprising the land area to be covered by any such cooperative agreement and include therein such other lands as may be later acquired by the department and included under the cooperative agreement.

[1988 c 128 § 68; 1939 c 130 § 2; RRS § 7879-12. Formerly RCW 79.52.080.]

RCW 79.60.030 Limitations on agreements.

The state shall agree that the cutting from combined national forest and state lands will be limited to the sustained yield capacity of these lands in the management unit as determined by the contracting parties and approved by the commissioner of public lands for state granted lands and the board of natural resources for state forest board lands. Cooperation with the private contracting party or parties shall be contingent on limitation of production to a specified amount as determined by the contracting parties and approved by the commissioner of public lands for state granted lands and the board of natural resources for state forest board lands and shall comply with the other conditions and requirements of such cooperative agreement.

[1988 c 128 § 69; 1939 c 130 § 3; RRS § 7879-13. Formerly RCW 79.52.090.]

RCW 79.60.040 Easement over state land during life of agreement.

The private contracting party or parties shall enjoy the right of easement over state forest board lands and state granted lands included under said cooperative agreement for railway, road and other uses necessary to the carrying out of the agreement. This easement shall be only for the life of the cooperative agreement and shall be granted without charge with the provision that payment shall be made for all merchantable timber cut, removed or damaged in the use of such easement, payment to be based on the contract stumpage price for timber of like value and species and to be made within thirty days from date of cutting, removal and/or damage of such timber and appraisal thereof by the department of natural resources.

[1988 c 128 § 70; 1941 c 123 § 2; Rem. Supp. 1941 § 7879-13a. Formerly RCW 79.52.110.]

RCW 79.60.050 Sale agreements.

During the period when any such cooperative agreement is in effect, the timber on the state lands which the department of natural resources determines shall be included in the sustained yield unit may, from time to time, be sold at not less than its appraised value as approved by the commissioner of public lands for state granted lands and the board of natural resources for state forest board lands, due consideration being given to existing forest conditions on all lands included in the cooperative management unit and such sales may be made in the discretion of the department and the contracting party or parties in the cooperative sustained yield agreement. These sale agreements shall contain such provisions as are necessary to effectually permit the department to carry out the purpose of this section and in other ways afford adequate protection to the public interests involved.

[1988 c 128 § 71; 1939 c 130 § 4; RRS § 7879-14. Formerly RCW 79.52.100.]

RCW 79.60.060 Minimum price--Alternative bases--Bids and awards.

The sale of timber upon state forest board land and state granted land within such sustained yield unit or units shall be made for not less than the appraised value thereof as heretofore provided for the sale of timber on state lands: PROVIDED, That, if in the judgment of the department, it is to the best interests of the state to do so, said timber or any such sustained yield unit or units may be sold on a stumpage or scale basis for a price per thousand not less than the appraised value thereof. The department shall reserve the right to reject any and all bids if the intent of this chapter will not be carried out. Permanency of local communities and industries, prospects of fulfillment of contract requirements, and financial position of the bidder shall all be factors included in this decision.

[1988 c 128 § 72; 1939 c 130 § 5; RRS § 7879-15. Formerly RCW 79.52.040.]

RCW 79.60.070 Contracts--Requirements.

A written contract shall be entered into with the successful bidder which shall fix the time when logging operations shall be commenced and concluded and require monthly payments for timber removed as soon as scale sheets have been tabulated and the amount of timber removed during the month determined, or require payments monthly in advance at the discretion of the board or the commissioner. The board and the commissioner shall designate the price per thousand to be paid for each species of timber and shall provide for supervision of logging operations, the methods of scaling and report, and shall require the purchaser to comply with all laws of the state of Washington with respect to fire protection and logging operation of the timber purchased; and shall contain such other provisions as may be deemed advisable.

[1939 c 130 § 6; RRS § 7879-16. Formerly RCW 79.52.050, part.]

RCW 79.60.080 Transfer or assignment of contract of purchase.

No transfer or assignment by the purchaser shall be valid unless the transferee or assignee is acceptable to the department of natural resources and the transfer or assignment approved by it in writing.

[1988 c 128 § 73; 1941 c 123 § 3; Rem. Supp. 1941 § 7879-16a. Formerly RCW 79.52.120.]

RCW 79.60.090 Performance bond--Cash deposit.

The purchaser shall, at the time of executing the contract, deliver a performance bond or sureties acceptable in regard to terms and amount to the department of natural resources, but such performance bond or sureties shall not exceed ten percent of the estimated value of the timber purchased computed at the stumpage price and at no time shall exceed a total of fifty thousand dollars. The purchaser shall also be required to make a cash deposit equal to twenty percent of the estimated value of the timber purchased, computed at the stumpage bid. Upon failure of the purchaser to comply with the terms of the contract, the performance bond or

sureties may be forfeited to the state upon order of the department of natural resources.

At no time shall the amount due the state for timber actually cut and removed exceed the amount of the deposit as hereinabove set forth. The amount of the deposit shall be returned to the purchaser upon completion and full compliance with the contract by the purchaser, or it may, at the discretion of the purchaser, be applied on final payment on the contract.

[1988 c 128 § 74; 1941 c 123 § 4; 1939 c 130 § 7; Rem. Supp. 1941 § 7879-17. Formerly RCW 79.52.060.]

Chapter 79.64 RCW

FUNDS FOR MANAGING AND ADMINISTERING LANDS

Sections

79.64.010	Definitions.
79.64.020	Resource management cost account--Use.
79.64.030	Expenditures of certain funds in account to be for trust lands--Use for other lands--Repayment--Ordinary cost not deductible from sale proceeds--Accounting.
79.64.040	Deductions from proceeds of all transactions authorized--Limitations.
79.64.050	Deductions to be paid into account.
79.64.060	Rules relating to account.
79.64.070	Severability--1961 c 178.
79.64.090	Agricultural college trust management account--Creation.

RCW 79.64.010 Definitions.

Unless a different meaning is plainly required by the context, the following words and phrases as hereinafter used in this chapter shall have the following meanings:

- (1) "Account" means the resource management cost account in the state general fund.
- (2) "Department" means the department of natural resources.
- (3) "Board" means the board of natural resources of the department of natural resources.
- (4) "Rule" means rule as the same is defined by RCW 34.05.010.
- (5) The definitions set forth in RCW 79.01.004 shall be applicable.

[1967 ex.s. c 63 § 1; 1961 c 178 § 1.]

RCW 79.64.020 Resource management cost account--Use.

A resource management cost account in the state treasury is hereby created to be used solely for the purpose of defraying the costs and expenses necessarily incurred by the department in managing and administering public lands and the making and administering of leases, sales, contracts, licenses, permits, easements, and rights of way as authorized under the provisions of this title. Appropriations from the account to the department shall be expended for no other purposes. Funds in the account may be appropriated or transferred by the legislature for the benefit of all of the trusts from which the funds were derived.

[1993 c 460 § 1; 1985 c 57 § 80; 1981 c 4 § 2; 1961 c 178 § 2.]

Notes:

Effective date--1993 c 460: "This act shall take effect July 1, 1994." [1993 c 460 § 3.]

Effective date--1985 c 57: See note following RCW 18.04.105.

Severability--1981 c 4: See note following RCW 28A.515.320.

RCW 79.64.030 Expenditures of certain funds in account to be for trust lands--Use for other lands--Repayment--Ordinary cost not deductible from sale proceeds--Accounting.

Funds in the account from the moneys received from leases, sales, contracts, licenses, permits, easements, and rights of way issued by the department and affecting school lands, university lands, scientific school lands, normal school lands, capitol building lands, or institutional lands shall be pooled and expended by the department solely for the purpose of defraying the costs and expenses necessarily incurred in managing and administering all of the trust lands enumerated in this section. Such funds may be used for similar costs and expenses in managing and administering other lands managed by the department provided that such expenditures that have been or may be made on such other lands shall be repaid to the resource management cost account together with interest at a rate determined by the board of natural resources.

Costs and expenses necessarily incurred in managing and administering agricultural college lands shall not be deducted from proceeds received from the sale of such lands or from the sale of resources that are part of the lands. Costs and expenses incurred in managing and administering agricultural college trust lands shall be funded by appropriation under RCW 79.64.090.

An accounting shall be made annually of the accrued expenditures from the pooled trust funds in the account. In the event the accounting determines that expenditures have been made from moneys received from trust lands for the benefit of other lands, such expenditure shall be considered a debt and an encumbrance against the property benefitted, including property held under chapter 76.12 RCW. The results of the accounting shall be reported to the legislature at the next regular session. The state treasurer is authorized, upon request of the department, to transfer funds between the forest development account and the resource management cost account solely for purpose of repaying loans pursuant to this section.

[2001 c 250 § 15; 1999 c 279 § 1; 1993 c 460 § 2; 1988 c 70 § 4; 1977 ex.s. c 159 § 2; 1961 c 178 § 3.]

NOTES:

Effective date--1999 c 279: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1999." [1999 c 279 § 4.]

Effective date--1993 c 460: See note following RCW 79.64.020.

Forest development account: RCW 76.12.110.

RCW 79.64.040 Deductions from proceeds of all transactions authorized--Limitations.

The board shall determine the amount deemed necessary in order to achieve the purposes

of this chapter and shall provide by rule for the deduction of this amount from the moneys received from all leases, sales, contracts, licenses, permits, easements, and rights of way issued by the department and affecting public lands, provided that no deduction shall be made from the proceeds from agricultural college lands. Moneys received as deposits from successful bidders, advance payments, and security under RCW 79.01.132 and 79.01.204 prior to December 1, 1981, which have not been subjected to deduction under this section are not subject to deduction under this section. The deductions authorized under this section shall in no event exceed twenty-five percent of the moneys received by the department in connection with any one transaction pertaining to public lands other than second class tide and shore lands and the beds of navigable waters, and fifty percent of the moneys received by the department pertaining to second class tide and shore lands and the beds of navigable waters.

[2001 c 250 § 16; 1999 c 279 § 2; 1981 2nd ex.s. c 4 § 3; 1971 ex.s. c 224 § 2; 1967 ex.s. c 63 § 2; 1961 c 178 § 4.]

NOTES:

Effective date--1999 c 279: See note following RCW 79.64.030.

Deductions authorized relating to common school lands--Temporary discontinued deductions for common school construction fund--1983 1st ex.s. c 17: "(1) The deductions authorized in RCW 79.64.040 relating to common school lands may be increased by the board of natural resources to one hundred percent after temporary discontinued deductions result in a transfer to the common school construction fund in the amount of approximately fourteen million dollars or so much thereof as may be necessary to maintain a positive cash balance in the common school construction fund. The increased deductions shall continue until the additional amounts received from the increased rate equal the amounts of the deductions that were discontinued or transferred under subsection (2) of this section. Thereafter the deductions shall be as otherwise provided for in RCW 79.64.040.

(2) If the discontinued deductions will not result in a transfer of fourteen million dollars or so much thereof as may be necessary to maintain a positive balance in the common school construction fund in the biennium ending June 30, 1983, the state treasurer shall transfer the difference from the resource management cost account to the common school construction fund." [1983 1st ex.s. c 17 § 3.]

Severability--1981 2nd ex.s. c 4: See note following RCW 43.85.130.

RCW 79.64.050 Deductions to be paid into account.

All deductions from moneys received made in accordance with RCW 79.64.040 shall be paid into the account and the balance shall be paid into the state treasury to the credit of the fund otherwise entitled to the proceeds.

[2001 c 250 § 17; 1961 c 178 § 5.]

RCW 79.64.060 Rules relating to account.

The board shall adopt such rules as it deems necessary and proper for the purpose of carrying out the provisions of RCW 79.64.010 through 79.64.070.

[1983 c 3 § 203; 1961 c 178 § 6.]

RCW 79.64.070 Severability--1961 c 178.

If any provision of RCW 79.64.010 through 79.64.070, or its application to any person or circumstance is held invalid, the remainder of RCW 79.64.010 through 79.64.070, or the

application of the provision to other persons or circumstances is not affected.

[1983 c 3 § 204; 1961 c 178 § 7.]

RCW 79.64.090 Agricultural college trust management account--Creation.

The agricultural college trust management account is created in the state treasury. To the account shall be deposited such funds as the legislature directs or appropriates. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used only for the costs of managing the assets of the agricultural school trust.

[1999 c 279 § 3.]

Notes:

Effective date--1999 c 279: See note following RCW 79.64.030.

**Chapter 79.66 RCW
LAND BANK**

Sections

79.66.010	Legislative finding.
79.66.020	Land bank--Created--Purchase of property authorized.
79.66.030	Exchange or sale of property held in land bank.
79.66.040	Management of property held in land bank.
79.66.050	Appropriation of funds from forest development account or resource management cost account--Use of income.
79.66.060	Reimbursement for costs and expenses.
79.66.070	Land bank technical advisory committee.
79.66.080	Identification of trust lands expected to convert to commercial, residential, or industrial uses--Hearing--Notice--Designation as urban lands.
79.66.090	Exchange of urban land for land bank land--Notification of affected public agencies.
79.66.100	Lands for commercial, industrial, or residential use--Payment of in-lieu of property tax--Distribution.
79.66.900	Severability--1984 c 222.
79.66.901	Effective date--1984 c 222.

RCW 79.66.010 Legislative finding.

The legislature finds that from time to time it may be desirable for the department of natural resources to sell state lands which have low potential for natural resource management or low income-generating potential or which, because of geographic location or other factors, are inefficient for the department to manage. However, it is also important to acquire lands for long-term management to replace those sold so that the publicly owned land base will not be depleted and the publicly owned forest land base will not be reduced. The purpose of this chapter is to provide a means to facilitate such sales and purchases so that the diversity of public uses on the trust lands will be maintained. In making the determinations, the department shall comply

with local land use plans and applicable growth management principles.

[1984 c 222 § 1; 1977 ex.s. c 109 § 1.]

RCW 79.66.020 Land bank--Created--Purchase of property authorized.

The department of natural resources, with the approval of the board of natural resources, may purchase property at fair market value to be held in a land bank, which is hereby created within the department. Property so purchased shall be property which would be desirable for addition to the public lands of the state because of the potential for natural resource or income production of the property. The total acreage held in the land bank shall not exceed one thousand five hundred acres.

[1984 c 222 § 2; 1977 ex.s. c 109 § 2.]

RCW 79.66.030 Exchange or sale of property held in land bank.

The department of natural resources, with the approval of the board of natural resources, may:

(1) Exchange property held in the land bank for any other public lands of equal value administered by the department of natural resources, including any lands held in trust.

(2) Exchange property held in the land bank for property of equal or greater value which is owned publicly or privately, and which has greater potential for natural resource or income production or which could be more efficiently managed by the department, however, no power of eminent domain is hereby granted to the department; and

(3) Sell property held in the land bank in the manner provided by law for the sale of state lands without any requirement of platting and to use the proceeds to acquire property for the land bank which has greater potential for natural resource or income production or which would be more efficiently managed by the department.

[1984 c 222 § 3; 1977 ex.s. c 109 § 3.]

RCW 79.66.040 Management of property held in land bank.

The department of natural resources may manage the property held in the land bank as provided in RCW 79.01.612: PROVIDED, That such properties or interest in such properties shall not be withdrawn, exchanged, transferred, or sold without first obtaining payment of the fair market value of the property or interest therein or obtaining property of equal value in exchange.

[1984 c 222 § 4; 1977 ex.s. c 109 § 4.]

RCW 79.66.050 Appropriation of funds from forest development account or resource management cost account--Use of income.

The legislature may authorize appropriation of funds from the forest development account or the resource management cost account for the purposes of this chapter. Income from the sale or management of property in the land bank shall be returned as a recovered expense to the forest development account or the resource management cost account and may be used to acquire property under RCW 79.66.020.

[1984 c 222 § 5; 1977 ex.s. c 109 § 5.]

Notes:

Forest development account: RCW 76.12.110.

Resource management cost account: RCW 79.64.020.

RCW 79.66.060 Reimbursement for costs and expenses.

The department of natural resources shall be reimbursed for actual costs and expenses incurred in managing and administering the land bank program under this chapter from the forest development account or the resource management cost account in an amount not to exceed the limits provided in RCW 79.64.040. Reimbursement from proceeds of sales shall be limited to marketing costs provided in RCW 79.01.612.

[1984 c 222 § 6.]

RCW 79.66.070 Land bank technical advisory committee.

(1) There is created a land bank technical advisory committee, consisting of three members. Membership shall consist of: One member qualified by experience and training in matters pertaining to land use planning and real estate appointed by the commissioner of public lands, one member qualified by experience and training in public trust matters appointed by the superintendent of public instruction, and one member qualified by experience and training in financial matters appointed by the state treasurer.

(2) The technical advisory committee shall provide professional advice and counsel to the board of natural resources regarding land bank sales, purchases, and exchanges involving urban property.

(3) Members of the technical advisory committee shall be appointed for five-year terms and shall serve until a successor is appointed. In the case of a vacancy the vacancy shall be filled by the appointing authority. The initial term of the appointee of the commissioner shall expire in three years. The initial term of the appointee of the superintendent shall expire in four years. The initial term of the appointee of the treasurer shall expire in five years. All terms expire December 31.

(4) Members of the technical advisory committee shall be reimbursed for travel expenses incurred in the performance of their duties under RCW 43.03.050 and 43.03.060.

[1984 c 222 § 7.]

RCW 79.66.080 Identification of trust lands expected to convert to commercial, residential, or industrial uses--Hearing--Notice--Designation as urban lands.

Periodically, at intervals to be determined by the board of natural resources, the department of natural resources shall identify trust lands which are expected to convert to commercial, residential, or industrial uses within ten years. The department shall adhere to existing local comprehensive plans, zoning classifications, and duly adopted local policies when making this identification and determining the fair market value of the property.

The department shall hold a public hearing on the proposal in the county where the state land is located. At least fifteen days but not more than thirty days before the hearing, the department shall publish a public notice of reasonable size in display advertising form, setting forth the date, time, and place of the hearing, at least once in one or more daily newspapers of general circulation in the county and at least once in one or more weekly newspapers circulated in the area where the trust land is located. At the same time that the published notice is given, the department shall give written notice of the hearings to the departments of fish and wildlife and general administration, to the parks and recreation commission, and to the county, city, or town in which the property is situated. The department shall disseminate a news release pertaining to the hearing among printed and electronic media in the area where the trust land is located. The public notice and news release also shall identify trust lands in the area which are expected to convert to commercial, residential, or industrial uses within ten years.

A summary of the testimony presented at the hearings shall be prepared for the board's consideration. The board of natural resources shall designate trust lands which are expected to convert to commercial, residential, or industrial uses as urban land. Descriptions of lands designated by the board shall be made available to the county and city or town in which the land is situated and for public inspection and copying at the department's administrative office in Olympia, Washington and at each area office.

The hearing and notice requirements of this section apply to those trust lands which have been identified by the department prior to July 1, 1984, as being expected to convert to commercial, residential, or industrial uses within the next ten years, and which have not been sold or exchanged prior to July 1, 1984.

[1994 c 264 § 60; 1988 c 36 § 53; 1984 c 222 § 8.]

RCW 79.66.090 Exchange of urban land for land bank land--Notification of affected public agencies.

If the department of natural resources determines to exchange urban land for land bank land, public agencies defined in RCW 79.01.009 that may benefit from owning the property shall be notified in writing of the determination. The public agencies have sixty days from the date of notice by the department to submit an application to purchase the land and shall be afforded an opportunity of up to one year, as determined by the board of natural resources, to purchase the land from the land bank at fair market value directly without public auction as authorized under RCW 79.01.009. The board of natural resources, if it deems it in the best interest of the state,

may extend the period under terms and conditions as the board determines. If competing applications are received from governmental entities, the board shall select the application which results in the highest monetary value.

[1993 c 265 § 1; 1984 c 222 § 9.]

RCW 79.66.100 Lands for commercial, industrial, or residential use--Payment of in-lieu of property tax--Distribution.

Lands purchased by the department of natural resources for commercial, industrial, or residential use shall be subject to payment of in-lieu of real property tax for the period in which they are held in the land bank. The in-lieu payment shall be equal to the property taxes which would otherwise be paid if the land remained subject to the tax. Payment shall be made at the end of the calendar year to the county in which the land is located. If a parcel is not held in the land bank for the entire year, the in-lieu payment shall be reduced proportionately to reflect only that period of time in which the land was held in the land bank. The county treasurer shall distribute the in-lieu payments proportionately in accordance with RCW 84.56.230 as though such moneys were receipts from ad valorem property taxes.

[1984 c 222 § 10.]

RCW 79.66.900 Severability--1984 c 222.

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

[1984 c 222 § 15.]

RCW 79.66.901 Effective date--1984 c 222.

This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1984.

[1984 c 222 § 16.]

Chapter 79.68 RCW
MULTIPLE USE CONCEPT IN MANAGEMENT AND ADMINISTRATION OF
STATE-OWNED LANDS

Sections

79.68.010	Concept to be utilized, when.
79.68.020	"Multiple use" defined.
79.68.030	"Sustained yield plans" defined.

79.68.035	Definitions.
79.68.040	Department to periodically adjust acreages under sustained yield management program--Calculation of sustainable harvest level.
79.68.045	Existence of arrearage at end of planning decade--Analysis of alternative courses of action--Sale of arrearage.
79.68.050	Multiple uses compatible with financial obligations of trust management--Other uses permitted, when.
79.68.060	Public lands identified and withdrawn from conflicting uses--Effect--Limitation.
79.68.070	Scope of department's authorized activities.
79.68.080	Fostering use of aquatic environment--Limitation.
79.68.090	Multiple use land resource allocation plan--Adoption--Factors considered.
79.68.100	Conferring with other agencies--Public hearings authorized.
79.68.110	Compliance with local ordinances, when.
79.68.120	Land use data bank--Contents, source--Consultants authorized--Use.
79.68.900	Department's existing authority and powers preserved.
79.68.910	Existing withdrawals for state park and state game purposes preserved.

RCW 79.68.010 Concept to be utilized, when.

The legislature hereby directs that a multiple use concept be utilized by the department of natural resources in the management and administration of state-owned lands under the jurisdiction of the department where such a concept is in the best interests of the state and the general welfare of the citizens thereof, and is consistent with the applicable trust provisions of the various lands involved.

[1971 ex.s. c 234 § 1.]

RCW 79.68.020 "Multiple use" defined.

"Multiple use" as used in RCW 79.01.128, 79.44.003 and this chapter shall mean the management and administration of state-owned lands under the jurisdiction of the department of natural resources to provide for several uses simultaneously on a single tract and/or planned rotation of one or more uses on and between specific portions of the total ownership consistent with the provisions of RCW 79.68.010.

[1971 ex.s. c 234 § 2.]

RCW 79.68.030 "Sustained yield plans" defined.

"Sustained yield plans" as used in RCW 79.01.128, 79.44.003 and this chapter shall mean management of the forest to provide harvesting on a continuing basis without major prolonged curtailment or cessation of harvest.

[1971 ex.s. c 234 § 3.]

RCW 79.68.035 Definitions.

Unless the context clearly requires otherwise the definitions in this section apply throughout this chapter.

(1) "Arrearage" means the summation of the annual sustainable harvest timber volume since July 1, 1979, less the sum of state timber sales contract default volume and the state timber sales volume deficit since July 1, 1979.

(2) "Default" means the volume of timber remaining when a contractor fails to meet the terms of the sales contract on the completion date of the contract or any extension thereof and timber returned to the state under *RCW 79.01.1335.

(3) "Deficit" means the summation of the difference between the department's annual planned sales program volume and the actual timber volume sold.

(4) "Planning decade" means the ten-year period covered in the forest land management plan adopted by the board of natural resources.

(5) "Sustainable harvest level" means the volume of timber scheduled for sale from state-owned lands during a planning decade as calculated by the department of natural resources and approved by the board of natural resources.

[1987 c 159 § 2.]

Notes:

***Reviser's note:** RCW 79.01.1335 expired December 31, 1984.

Legislative findings--1987 c 159: "Adequately funding construction of the state's educational facilities represents one of the highest priority uses of state-owned lands. Many existing facilities need replacement and many additional facilities will be needed by the year 2000 to house students entering the educational system. The sale of timber from state-owned lands plays a key role in supporting the construction of school facilities. Currently and in the future, demands for school construction funds are expected to exceed available revenues.

The department of natural resources sells timber on a sustained yield basis. Since 1980, purchasers defaulted on sales contracts affecting over one billion one hundred million board feet of timber. Between 1981 and 1983, the department sold six hundred million board feet of timber less than the sustainable harvest level. As a consequence of the two actions, the department entered their 1984-1993 planning decade with a timber sale arrearage which could be sold without adversely affecting the continued productivity of the state-owned forests."

[1987 c 159 § 1.]

RCW 79.68.040 Department to periodically adjust acreages under sustained yield management program--Calculation of sustainable harvest level.

The department of natural resources shall manage the state-owned lands under its jurisdiction which are primarily valuable for the purpose of growing forest crops on a sustained yield basis insofar as compatible with other statutory directives. To this end, the department shall periodically adjust the acreages designated for inclusion in the sustained yield management program and calculate a sustainable harvest level.

[1987 c 159 § 3; 1971 ex.s. c 234 § 4.]

Notes:

Legislative findings--1987 c 159: See note following RCW 79.68.035.

RCW 79.68.045 Existence of arrearage at end of planning decade--Analysis of alternative courses of action--Sale of arrearage.

If an arrearage exists at the end of any planning decade, the department shall conduct an analysis of alternatives to determine the course of action regarding the arrearage which provides the greatest return to the trusts based upon economic conditions then existing and forecast, as well as impacts on the environment of harvesting the additional timber. The department shall offer for sale the arrearage in addition to the sustainable harvest level adopted by the board of natural resources for the next planning decade if the analysis determined doing so will provide the greatest return to the trusts.

[1987 c 159 § 4.]

Notes:

Legislative findings--1987 c 159: See note following RCW 79.68.035.

RCW 79.68.050 Multiple uses compatible with financial obligations of trust management--Other uses permitted, when.

Multiple uses additional to and compatible with those basic activities necessary to fulfill the financial obligations of trust management may include but are not limited to:

- (1) Recreational areas;
- (2) Recreational trails for both vehicular and nonvehicular uses;
- (3) Special educational or scientific studies;
- (4) Experimental programs by the various public agencies;
- (5) Special events;
- (6) Hunting and fishing and other sports activities;
- (7) Maintenance of scenic areas;
- (8) Maintenance of historical sites;
- (9) Municipal or other public watershed protection;
- (10) Greenbelt areas;
- (11) Public rights of way;
- (12) Other uses or activities by public agencies;

If such additional uses are not compatible with the financial obligations in the management of trust land they may be permitted only if there is compensation from such uses satisfying the financial obligations.

[1971 ex.s. c 234 § 5.]

RCW 79.68.060 Public lands identified and withdrawn from conflicting uses--Effect--Limitation.

For the purpose of providing increased continuity in the management of public lands and of facilitating long range planning by interested agencies, the department of natural resources is authorized to identify and to withdraw from all conflicting uses at such times and for such periods as it shall determine appropriate, limited acreages of public lands under its jurisdiction.

Acreages so withdrawn shall be maintained for the benefit of the public and, in particular, of the public schools, colleges and universities, as areas in which may be observed, studied, enjoyed, or otherwise utilized the natural ecological systems thereon, whether such systems be unique or typical to the state of Washington. Nothing herein is intended to or shall modify the department's obligation to manage the land under its jurisdiction in the best interests of the beneficiaries of granted trust lands.

[1971 ex.s. c 234 § 6.]

RCW 79.68.070 Scope of department's authorized activities.

The department of natural resources is hereby authorized to carry out all activities necessary to achieve the purposes of RCW 79.01.128, 79.44.003 and this chapter, including, but not limited to:

(1) Planning, construction and operation of conservation, recreational sites, areas, roads and trails, by itself or in conjunction with any public agency;

(2) Planning, construction and operation of special facilities for educational, scientific, conservation, or experimental purposes by itself or in conjunction with any other public or private agency;

(3) Improvement of any lands to achieve the purposes of RCW 79.01.128, 79.44.003 and this chapter;

(4) Cooperation with public and private agencies in the utilization of such lands for watershed purposes;

(5) The authority to make such leases, contracts, agreements or other arrangements as are necessary to accomplish the purposes of RCW 79.01.128, 79.44.003 and this chapter: PROVIDED, That nothing herein shall affect any existing requirements for public bidding or auction with private agencies or parties, except that agreements or other arrangements may be made with public schools, colleges, universities, governmental agencies, and nonprofit scientific and educational associations.

[1987 c 472 § 12; 1971 ex.s. c 234 § 7.]

Notes:

Severability--1987 c 472: See RCW 79.71.900.

RCW 79.68.080 Fostering use of aquatic environment--Limitation.

The department of natural resources shall foster the commercial and recreational use of the aquatic environment for production of food, fibre, income, and public enjoyment from state-owned aquatic lands under its jurisdiction and from associated waters, and to this end the department may develop and improve production and harvesting of seaweeds and sealife attached to or growing on aquatic land or contained in aquaculture containers, but nothing in this section shall alter the responsibility of other state agencies for their normal management of fish, shellfish, game and water.

[1971 ex.s. c 234 § 8.]

RCW 79.68.090 Multiple use land resource allocation plan--Adoption--Factors considered.

The department of natural resources may adopt a multiple use land resource allocation plan for all or portions of the lands under its jurisdiction providing for the identification and establishment of areas of land uses and identifying those uses which are best suited to achieve the purposes of RCW 79.01.128, 79.44.003 and this chapter. Such plans shall take into consideration the various ecological conditions, elevations, soils, natural features, vegetative cover, climate, geographical location, values, public use potential, accessibility, economic uses, recreational potentials, local and regional land use plans or zones, local, regional, state and federal comprehensive land use plans or studies, and all other factors necessary to achieve the purposes of RCW 79.01.128, 79.44.003 and this chapter.

[1971 ex.s. c 234 § 9.]

RCW 79.68.100 Conferring with other agencies--Public hearings authorized.

The department of natural resources may confer with other public and private agencies to facilitate the formulation of policies and/or plans providing for multiple use concepts. The department of natural resources is empowered to hold public hearings from time to time to assist in achieving the purposes of RCW 79.01.128, 79.44.003 and this chapter.

[1971 ex.s. c 234 § 10.]

RCW 79.68.110 Compliance with local ordinances, when.

The department of natural resources may comply with county or municipal zoning ordinances, laws, rules or regulations affecting the use of state lands under the jurisdiction of the department of natural resources where such regulations are consistent with the treatment of similar private lands.

[1971 ex.s. c 234 § 13.]

RCW 79.68.120 Land use data bank--Contents, source--Consultants authorized--Use.

(1) The department of natural resources shall design expansion of its land use data bank to include additional information that will assist in the formulation, evaluation, and updating of intermediate and long-range goals and policies for land use, population growth and distribution, urban expansion, open space, resource preservation and utilization, and other factors which shape state-wide development patterns and significantly influence the quality of the state's environment. The system shall be designed to permit inclusion of other lands in the state and will do so as financing and time permit.

(2) Such data bank shall contain any information relevant to the future growth of agriculture, forestry, industry, business, residential communities, and recreation; the wise use of land and other natural resources which are in accordance with their character and adaptability; the conservation and protection of the soil, air, water, and forest resources; the protection of the beauty of the landscape; and the promotion of the efficient and economical uses of public resources.

The information shall be assembled from all possible sources, including but not limited to, the federal government and its agencies, all state agencies, all political subdivisions of the state, all state operated universities and colleges, and any source in the private sector. All state agencies, all political subdivisions of the state, and all state universities and colleges are directed to cooperate to the fullest extent in the collection of data in their possession. Information shall be collected on all areas of the state but collection may emphasize one region at a time.

(3) The data bank shall make maximum use of computerized or other advanced data storage and retrieval methods. The department is authorized to engage consultants in data processing to ensure that the data bank will be as complete and efficient as possible.

(4) The data shall be made available for use by any governmental agency, research organization, university or college, private organization or private person as a tool to evaluate the range of alternatives in land and resource planning in the state.

[1971 ex.s. c 234 § 16.]

RCW 79.68.900 Department's existing authority and powers preserved.

Nothing in RCW 79.01.128, 79.44.003 and this chapter shall be construed to affect or repeal any existing authority or powers of the department of natural resources in the management or administration of the lands under its jurisdiction.

[1971 ex.s. c 234 § 12.]

RCW 79.68.910 Existing withdrawals for state park and state game purposes preserved.

Nothing in RCW 79.01.128, 79.44.003 and this chapter shall be construed to affect, amend, or repeal any existing withdrawal of public lands for state park or state game purposes.

[1971 ex.s. c 234 § 15.]

**Chapter 79.70 RCW
NATURAL AREA PRESERVES**

Sections	
79.70.010	Purpose.
79.70.020	Definitions.
79.70.030	Powers of department.

79.70.040	Powers as to transactions involving public lands deemed natural areas--Alienation of lands designated natural area preserves.
79.70.060	Legislative findings--Natural heritage resources.
79.70.070	Natural heritage advisory council.
79.70.080	Council duties.
79.70.090	Dedication of property as natural area.
79.70.100	Public hearing--Establishment of boundary.
79.70.900	Construction--1972 ex.s. c 119.

RCW 79.70.010 Purpose.

The purpose of this chapter is to establish a state system of natural area preserves and a means whereby the preservation of these aquatic and land areas can be accomplished.

All areas within the state, except those which are expressly dedicated by law for preservation and protection in their natural condition, are subject to alteration by human activity. Natural lands, together with the plants and animals living thereon in natural ecological systems, are valuable for the purposes of scientific research, teaching, as habitats of rare and vanishing species, as places of natural historic and natural interest and scenic beauty, and as living museums of the original heritage of the state.

It is, therefore, the public policy of the state of Washington to secure for the people of present and future generations the benefit of an enduring resource of natural areas by establishing a system of natural area preserves, and to provide for the protection of these natural areas.

[1972 ex.s. c 119 § 1.]

RCW 79.70.020 Definitions.

For the purposes of this chapter:

- (1) "Department" shall mean the department of natural resources.
- (2) "Natural areas" and "natural area preserves" shall mean such public or private areas of land or water which have retained their natural character, although not necessarily completely natural and undisturbed, or which are important in preserving rare or vanishing flora, fauna, geological, natural historical or similar features of scientific or educational value and which are acquired or voluntarily registered or dedicated by the owner under this chapter.
- (3) "Public lands" and "state lands" shall have the meaning set out in RCW 79.01.004.
- (4) "Council" means the natural heritage advisory council as established in RCW 79.70.070.
- (5) "Commissioner" means the commissioner of public lands.
- (6) "Instrument of dedication" means any written document intended to convey an interest in real property pursuant to chapter 64.04 RCW.
- (7) "Natural heritage resources" means the plant community types, aquatic types, unique geologic types, and special plant and animal species and their critical habitat as defined in the

natural heritage plan established under RCW 79.70.030.

(8) "Plan" means the natural heritage plan as established under RCW 79.70.030.

(9) "Program" means the natural heritage program as established under RCW 79.70.030.

(10) "Register" means the Washington register of natural area preserves as established under RCW 79.70.030.

[1981 c 189 § 1; 1972 ex.s. c 119 § 2.]

RCW 79.70.030 Powers of department.

In order to set aside, preserve and protect natural areas within the state, the department is authorized, in addition to any other powers, to:

(1) Establish by rule and regulation the criteria for selection, acquisition, management, protection and use of such natural areas;

(2) Cooperate or contract with any federal, state, or local governmental agency, private organizations or individuals in carrying out the purpose of this chapter;

(3) Consistent with the plan, acquire by gift, devise, purchase, grant, dedication, or means other than eminent domain, the fee or any lesser right or interest in real property which shall be held and managed as a natural area;

(4) Acquire by gift, devise, grant or donation any personal property to be used in the acquisition and/or management of natural areas;

(5) Inventory existing public, state and private lands in cooperation with the council to assess possible natural areas to be preserved within the state;

(6) Maintain a natural heritage program to provide assistance in the selection and nomination of areas containing natural heritage resources for registration or dedication. The program shall maintain a classification of natural heritage resources, an inventory of their locations, and a data bank for such information. The department of natural resources shall cooperate with the department of fish and wildlife in the selection and nomination of areas from the data bank that relate to critical wildlife habitats. Information from the data bank shall be made available to public and private agencies and individuals for environmental assessment and proprietary land management purposes. Usage of the classification, inventory or data bank of natural heritage resources for any purpose inconsistent with the natural heritage program is not authorized;

(7) Prepare a natural heritage plan which shall govern the natural heritage program in the conduct of activities to create and manage a system of natural areas which may include areas designated under the research natural area program on federal lands in the state;

(a) The plan shall list the natural heritage resources to be considered for registration and shall provide criteria for the selection and approval of natural areas under this chapter;

(b) The department shall provide opportunities for input, comment, and review to the public, other public agencies, and private groups with special interests in natural heritage resources during preparation of the plan;

(c) Upon approval by the council and adoption by the department, the plan shall be updated and submitted biennially to the appropriate committees of the legislature for their

information and review. The plan shall take effect ninety days after the adjournment of the legislative session in which it is submitted unless the reviewing committees suggest changes or reject the plan; and

(8) Maintain a state register of natural areas containing significant natural heritage resources to be called the Washington register of natural area preserves. Selection of natural areas for registration shall be in accordance with criteria listed in the natural heritage plan and accomplished through voluntary agreement between the owner of the natural area and the department. No privately owned lands may be proposed to the council for registration without prior notice to the owner or registered without voluntary consent of the owner. No state or local governmental agency may require such consent as a condition of any permit or approval of or settlement of any civil or criminal proceeding or to penalize any landowner in any way for failure to give, or for withdrawal of, such consent.

(a) The department shall adopt rules and regulations as authorized by RCW 43.30.310 and 79.70.030(1) and chapter 34.05 RCW relating to voluntary natural area registration.

(b) After approval by the council, the department may place sites onto the register or remove sites from the register.

(c) The responsibility for management of registered natural area preserves shall be with the preserve owner. A voluntary management agreement may be developed between the department and the owners of the sites on the register.

(d) Any public agency may register lands under provisions of this chapter.

[1994 c 264 § 61; 1988 c 36 § 54; 1981 c 189 § 3; 1972 ex.s. c 119 § 3.]

RCW 79.70.040 Powers as to transactions involving public lands deemed natural areas--Alienation of lands designated natural area preserves.

The department is further authorized to purchase, lease, set aside or exchange any public land or state-owned trust lands which are deemed to be natural areas: PROVIDED, That the appropriate state land trust receives the fair market value for any interests that are disposed of: PROVIDED, FURTHER, That such transactions are approved by the board of natural resources.

An area consisting of public land or state-owned trust lands designated as a natural area preserve shall be held in trust and shall not be alienated except to another public use upon a finding by the department of natural resources of imperative and unavoidable public necessity.

[1972 ex.s. c 119 § 4.]

RCW 79.70.060 Legislative findings--Natural heritage resources.

The legislature finds:

(1) That it is necessary to establish a process and means for public and private sector cooperation in the development of a system of natural areas. Private and public landowners should be encouraged to participate in a program of natural area establishment which will benefit all citizens of the state;

(2) That there is a need for a systematic and accessible means for providing information

concerning the locations of the state's natural heritage resources; and

(3) That the natural heritage advisory council should utilize a specific framework for natural heritage resource conservation decision making through a classification, inventory, priority establishment, acquisition, and management process known as the natural heritage program. Future natural areas should avoid unnecessary duplication of already protected natural heritage resources including those which may already be protected in existing publicly owned or privately dedicated lands such as nature preserves, natural areas, parks, or wilderness.

[1981 c 189 § 2.]

RCW 79.70.070 Natural heritage advisory council.

(1) The natural heritage advisory council is hereby established. The council shall consist of fifteen members, ten of whom shall be chosen as follows and who shall elect from the council's membership a chairperson:

(a) Five individuals, appointed by the commissioner, who shall be recognized experts in the ecology of natural areas and represent the public, academic, and private sectors. Desirable fields of expertise are biological and geological sciences; and

(b) Five individuals, appointed by the commissioner, who shall be selected from the various regions of the state. At least one member shall be or represent a private forest landowner and at least one member shall be or represent a private agricultural landowner.

(2) Members appointed under subsection (1) of this section shall serve for terms of four years.

(3) In addition to the members appointed by the commissioner, the director of the department of fish and wildlife, the director of the department of ecology, the supervisor of the department of natural resources, the director of the state parks and recreation commission, and the administrator of the interagency committee for outdoor recreation, or an authorized representative of each agency officer, shall serve as ex officio, nonvoting members of the council.

(4) Any vacancy on the council shall be filled by appointment for the unexpired term by the commissioner.

(5) In order to provide for staggered terms, of the initial members of the council:

(a) Three shall serve for a term of two years;

(b) Three shall serve for a term of three years; and

(c) Three shall serve for a term of four years.

(6) Members of the natural preserves advisory committee serving on July 26, 1981, shall serve as members of the council until the commissioner appoints a successor to each. The successor appointment shall be specifically designated to replace a member of the natural preserves advisory committee until all members of that committee have been replaced. A member of the natural preserves advisory committee is eligible for appointment to the council if otherwise qualified.

(7) Members of the council shall serve without compensation. Members shall be reimbursed for travel expenses as provided in RCW 43.03.050 and 43.03.060 as now or hereafter

amended.

[1998 c 50 § 1; 1994 c 264 § 62; 1988 c 36 § 55; 1981 c 189 § 4.]

RCW 79.70.080 Council duties.

(1) The council shall:

(a) Meet at least annually and more frequently at the request of the chairperson;

(b) Recommend policy for the natural heritage program through the review and approval of the natural heritage plan;

(c) Advise the department, the department of fish and wildlife, the state parks and recreation commission, and other state agencies managing state-owned land or natural resources regarding areas under their respective jurisdictions which are appropriate for natural area registration or dedication;

(d) Advise the department of rules and regulations that the council considers necessary in carrying out this chapter; and

(e) Review and approve area nominations by the department or other agencies for registration and review and comment on legal documents for the voluntary dedication of such areas.

(2) From time to time, the council shall identify areas from the natural heritage data bank which qualify for registration. Priority shall be based on the natural heritage plan and shall generally be given to those resources which are rarest, most threatened, or under-represented in the heritage conservation system on a state-wide basis. After qualifying areas have been identified, the department shall advise the owners of such areas of the opportunities for acquisition or voluntary registration or dedication.

[1994 c 264 § 63; 1988 c 36 § 56; 1981 c 189 § 5.]

RCW 79.70.090 Dedication of property as natural area.

(1) The owner of a registered natural area, whether a private individual or an organization, may voluntarily agree to dedicate the area as a natural area by executing with the state an instrument of dedication in a form approved by the council. The instrument of dedication shall be effective upon its recording in the real property records of the appropriate county or counties in which the natural area is located. The county assessor in computing assessed valuation shall take into consideration any reductions in property values and/or highest and best use which result from natural area dedication.

(2) A public agency owning or managing a registered natural area preserve may dedicate lands under the provisions of this chapter.

(3) The department shall adopt rules and regulations as authorized by RCW 43.30.310 and 79.70.030(1) relating to voluntary natural area dedication and defining:

(a) The types of real property interests that may be transferred;

(b) Real property transfer methods and the types of consideration of payment possible;

(c) Additional dedication provisions, such as natural area management, custody, use, and

rights and privileges retained by the owner; and
(d) Procedures for terminating dedication arrangements.

[1981 c 189 § 6.]

RCW 79.70.100 Public hearing--Establishment of boundary.

The department shall hold a public hearing in the county where the majority of the land in a proposed natural area preserve is located prior to establishing the boundary.

[1998 c 50 § 2.]

RCW 79.70.900 Construction--1972 ex.s. c 119.

Nothing in this chapter is intended to supersede or otherwise affect any existing legislation.

[1972 ex.s. c 119 § 6.]

**Chapter 79.71 RCW
WASHINGTON NATURAL RESOURCES CONSERVATION AREAS**

Sections

79.71.010	Legislative findings.
79.71.020	Characteristics of lands considered for conservation purposes.
79.71.030	Definitions.
79.71.040	Acquisition of property for natural resources conservation areas--Designation.
79.71.050	Transfer of trust land for natural resources conservation areas--Use of proceeds.
79.71.060	Public hearing on proposed conservation area.
79.71.070	Management plans for designated areas.
79.71.080	Administration of natural resources conservation areas--Management agreements and activities.
79.71.090	Natural resources conservation areas stewardship account.
79.71.100	Designation of certain areas as natural resources conservation areas.
79.71.120	Elk river natural resources conservation area--Transfer of management--Hunting opportunities.
79.71.900	Severability--1987 c 472.

RCW 79.71.010 Legislative findings.

The legislature finds that: (1) There is an increasing and continuing need by the people of Washington for certain areas of the state to be conserved, in rural as well as urban settings, for the benefit of present and future generations; (2) such areas are worthy of conservation for their outstanding scenic and ecological values and provide opportunities for low-impact public use; (3) in certain cases acquisition of property or rights in property is necessary to protect these areas for public purposes; and (4) there is a need for a state agency to act in an effective and timely

manner to acquire interests in such areas and to develop appropriate management strategies for conservation purposes.

[1991 c 352 § 1; 1987 c 472 § 1.]

RCW 79.71.020 Characteristics of lands considered for conservation purposes.

Lands possessing the following characteristics are considered by the legislature to be worthy of consideration for conservation purposes:

- (1) Lands identified as having high priority for conservation, natural systems, wildlife, and low-impact public use values;
- (2) An area of land or water, or land and water, that has flora, fauna, geological, archaeological, scenic, or similar features of critical importance to the people of Washington and that has retained to some degree or has reestablished its natural character;
- (3) Examples of native ecological communities; and
- (4) Environmentally significant sites threatened with conversion to incompatible or ecologically irreversible uses.

[1991 c 352 § 2; 1987 c 472 § 2.]

RCW 79.71.030 Definitions.

As used in this chapter:

"Commissioner" means the commissioner of public lands.

"Department" means the department of natural resources.

"Conservation purposes" include but are not limited to: (1) Maintaining, enhancing, or restoring ecological systems, including but not limited to aquatic, coastal, riparian, montane, and geological systems, whether such systems be unique or typical to the state of Washington; (2) maintaining exceptional scenic landscapes; (3) maintaining habitat for threatened, endangered, and sensitive species; (4) enhancing sites for primitive recreational purposes; and (5) outdoor environmental education.

"Low-impact public use" includes public recreation uses and improvements that do not adversely affect the resource values, are appropriate to the maintenance of the site in a relatively unmodified natural setting, and do not detract from long-term ecological processes.

"Management activities" may include limited production of income from forestry, agriculture, or other resource management activities, if such actions are consistent with the other purposes and requirements of this chapter.

"Natural resources conservation area" or "conservation area" means an area having the characteristics identified in RCW 79.71.020.

[1991 c 352 § 3; 1987 c 472 § 3.]

RCW 79.71.040 Acquisition of property for natural resources conservation

areas--Designation.

The department is authorized to acquire property or less than fee interests in property, as defined by RCW 64.04.130, by all means, except eminent domain, for creating natural resources conservation areas, where acquisition is the best way to achieve the purposes of this chapter. Areas acquired or assembled by the department for conservation purposes will be designated as "Washington natural resources conservation areas."

[1987 c 472 § 4.]

RCW 79.71.050 Transfer of trust land for natural resources conservation areas--Use of proceeds.

The department is authorized to transfer fee simple interest or less than fee interests in trust land, as defined by Article XVI of the Washington Constitution, for the creation of natural resources conservation areas, provided the owner of the trust land receives full fair market value compensation for all rights transferred. The proceeds from such transfers shall be used for the exclusive purpose of acquiring real property to replace those interests utilized for the conservation area in order to meet the department's fiduciary obligations and to maintain the productive land base of the various trusts.

[1991 c 352 § 4; 1987 c 472 § 5.]

RCW 79.71.060 Public hearing on proposed conservation area.

The department shall hold a public hearing in the county where the majority of the land in the proposed natural resources conservation area is located prior to establishing the boundary. An area proposed for designation must contain resources consistent with characteristics identified in RCW 79.71.020.

[1991 c 352 § 5; 1987 c 472 § 6.]

RCW 79.71.070 Management plans for designated areas.

The department shall develop a management plan for each designated area. The plan shall identify the significant resources to be conserved consistent with the purposes of this chapter and identify the areas with potential for low-impact public and environmental educational uses. The plan shall specify what types of management activities and public uses that are permitted, consistent with the conservation purposes of this chapter. The department shall make such plans available for review and comment by the public and other state, tribal, and local agencies, prior to final approval by the commissioner.

[1991 c 352 § 6; 1987 c 472 § 7.]

RCW 79.71.080 Administration of natural resources conservation areas--Management

agreements and activities.

The department is authorized to administer natural resources conservation areas and may enter into management agreements for these areas with federal agencies, state agencies, local governments, and private nonprofit conservancy corporations, as defined in RCW 64.04.130, when such agreements are consistent with the purposes of acquisition as defined in the adopted management plan. All management activities within a Washington natural resources conservation area will conform with the plan. Any moneys derived from the management of these areas in conformance with the adopted plan shall be deposited in the natural resources conservation areas stewardship account.

[1991 c 352 § 7; 1987 c 472 § 8.]

RCW 79.71.090 Natural resources conservation areas stewardship account.

There is hereby created the natural resources conservation areas stewardship account in the state treasury to ensure proper and continuing management of land acquired or designated pursuant to this chapter. Funds for the stewardship account shall be derived from appropriations of state general funds, federal funds, grants, donations, gifts, bond issue receipts, securities, and other monetary instruments of value. Income derived from the management of natural resources conservation areas shall also be deposited in this stewardship account.

Appropriations from this account to the department shall be expended for no other purpose than the following: (1) To manage the areas approved by the legislature in fulfilling the purposes of this chapter; (2) to manage property acquired as natural area preserves under chapter 79.70 RCW; (3) to manage property transferred under the authority and appropriation provided by the legislature to be managed under chapter 79.70 RCW or this chapter or acquired under chapter 79A.15 RCW; and (4) to pay for operating expenses for the natural heritage program under chapter 79.70 RCW.

[2000 c 11 § 25; 1991 sp.s. c 13 § 118; 1991 c 352 § 8; 1987 c 472 § 9.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

RCW 79.71.100 Designation of certain areas as natural resources conservation areas.

The legislature hereby designates certain areas as natural resources conservation areas:

(1) The Mt. Si conservation area (King County), RCW 79A.05.725, is hereby designated the Mt. Si natural resources conservation area. The department is directed to continue its management of this area and to develop a plan for its continued conservation and use by the public. In accordance with Article XVI of the Washington state Constitution, any available private lands and trust lands located within the designated boundaries of the Mt. Si conservation area shall be leased or acquired in fee from the appropriate trust at fair market value using funds appropriated for that purpose.

(2) Trust lands and state-owned land on Cypress Island (Skagit County) are hereby designated as the Cypress Island natural resources conservation area. Any available private lands

necessary to achieve the purposes of this section shall be acquired by the department of natural resources using funds appropriated for that purpose. Trust lands located within the designated boundaries of the Cypress Island natural resources conservation area shall be leased or acquired in fee from the appropriate trust at fair market value.

(3) Woodard Bay (Thurston County) is hereby designated the Woodard Bay natural resources conservation area. The department is directed to acquire property available in Sec. 18, T.19N, R1W using funds appropriated for that purpose.

(4) The area adjacent to the Dishman Hills natural area (Spokane County) is hereby designated the Dishman Hills natural resources conservation area. The department is directed to acquire property available in Sec. 19, 29 and 30, T.25N, R44E, using funds appropriated for that purpose.

[2000 c 11 § 26; 1987 c 472 § 10.]

RCW 79.71.120 Elk river natural resources conservation area--Transfer of management--Hunting opportunities.

The property currently designated as the Elk river natural area preserve is transferred from management under chapter 79.70 RCW as a natural area preserve to management under chapter 79.71 RCW as a natural resources conservation area. The legislature finds that hunting is a suitable low-impact public use within the Elk river natural resources conservation area. The department of natural resources shall incorporate this legislative direction into the management plan developed for the Elk river natural resources conservation area. The department shall work with the department of fish and wildlife to identify hunting opportunities compatible with the area's conservation purposes.

[1997 c 371 § 1.]

RCW 79.71.900 Severability--1987 c 472.

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

[1987 c 472 § 20.]

**Chapter 79.76 RCW
GEOTHERMAL RESOURCES**

Sections	
79.76.010	Legislative declaration.
79.76.020	Short title.
79.76.030	Definitions.
79.76.040	Geothermal resources deemed sui generis.

79.76.050	Administration of chapter.
79.76.060	Scope of chapter.
79.76.070	Drilling permits--Applications--Hearing--Fees.
79.76.080	Drilling permits--Criteria for granting.
79.76.090	Casing requirements.
79.76.100	Plugging and abandonment of wells--Transfer of jurisdiction to department of ecology.
79.76.110	Suspension of drilling, shut-in or removal of equipment for authorized period--Unlawful abandonment.
79.76.120	Notification of abandonment or suspension of operations--Required--Procedure.
79.76.130	Performance bond or other security--Required.
79.76.140	Termination or cancellation of bond or change in other security, when.
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79.76.230	Confidentiality of records.
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79.76.250	Violations--Modification of permit, when necessary--Departmental order--Issuance--Appeal.
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79.76.290	Violations--Penalty.
79.76.300	Aiding or abetting violations.
79.76.900	Severability--1974 ex.s. c 43.

RCW 79.76.010 Legislative declaration.

The public has a direct interest in the safe, orderly and nearly pollution-free development of the geothermal resources of the state, as hereinafter in RCW 79.76.030(1) defined. The legislature hereby declares that it is in the best interests of the state to further the development of geothermal resources for the benefit of all of the citizens of the state while at the same time fully providing for the protection of the environment. The development of geothermal resources shall be so conducted as to protect the rights of landowners, other owners of interests therein, and the general public. In providing for such development, it is the purpose of this chapter to provide for the orderly exploration, safe drilling, production and proper abandonment of geothermal resources in the state of Washington.

[1974 ex.s. c 43 § 1.]

RCW 79.76.020 Short title.

This chapter shall be known as the Geothermal Resources Act.

[1974 ex.s. c 43 § 2.]

RCW 79.76.030 Definitions.

For the purposes of this chapter, unless the text otherwise requires, the following terms shall have the following meanings:

(1) "Geothermal resources" means only that natural heat energy of the earth from which it is technologically practical to produce electricity commercially and the medium by which such heat energy is extracted from the earth, including liquids or gases, as well as any minerals contained in any natural or injected fluids, brines and associated gas, but excluding oil, hydrocarbon gas and other hydrocarbon substances.

(2) "Waste", in addition to its ordinary meaning, shall mean "physical waste" as that term is generally understood and shall include:

(a) The inefficient, excessive, or improper use of, or unnecessary dissipation of, reservoir energy; or the locating, spacing, drilling, equipping, operating or producing of any geothermal energy well in a manner which results, or tends to result, in reducing the quantity of geothermal energy to be recovered from any geothermal area in this state;

(b) The inefficient above-ground transporting or storage of geothermal energy; or the locating, spacing, drilling, equipping, operating, or producing of any geothermal well in a manner causing, or tending to cause, unnecessary excessive surface loss or destruction of geothermal energy;

(c) The escape into the open air, from a well of steam or hot water, in excess of what is reasonably necessary in the efficient development or production of a geothermal well.

(3) "Geothermal area" means any land that is, or reasonably appears to be, underlain by geothermal resources.

(4) "Energy transfer system" means the structures and enclosed fluids which facilitate the utilization of geothermal energy. The system includes the geothermal wells, cooling towers, reinjection wells, equipment directly involved in converting the heat energy associated with geothermal resources to mechanical or electrical energy or in transferring it to another fluid, the closed piping between such equipment, wells and towers and that portion of the earth which facilitates the transfer of a fluid from reinjection wells to geothermal wells: PROVIDED, That the system shall not include any geothermal resources which have escaped into or have been released into the nongeothermal ground or surface waters from either man-made containers or through leaks in the structure of the earth caused by or to which access was made possible by any drilling, redrilling, reworking or operating of a geothermal or reinjection well.

(5) "Operator" means the person supervising or in control of the operation of a geothermal resource well, whether or not such person is the owner of the well.

(6) "Owner" means the person who possesses the legal right to drill, convert or operate any well or other facility subject to the provisions of this chapter.

(7) "Person" means any individual, corporation, company, association of individuals, joint venture, partnership, receiver, trustee, guardian, executor, administrator, personal representative, or public agency that is the subject of legal rights and duties.

(8) "Pollution" means any damage or injury to ground or surface waters, soil or air resulting from the unauthorized loss, escape, or disposal of any substances at any well subject to the provisions of this chapter.

(9) "Department" means the department of natural resources.

(10) "Well" means any excavation made for the discovery or production of geothermal resources, or any special facility, converted producing facility, or reactivated or converted abandoned facility used for the reinjection of geothermal resources, or the residue thereof underground.

(11) "Core holes" are holes drilled or excavations made expressly for the acquisition of geological or geophysical data for the purpose of finding and delineating a favorable geothermal area prior to the drilling of a well.

(12) A "completed well" is a well that has been drilled to its total depth, has been adequately cased, and is ready to be either plugged and abandoned, shut-in, or put into production.

(13) "Plug and abandon" means to place permanent plugs in the well in such a way and at such intervals as are necessary to prevent future leakage of fluid from the well to the surface or from one zone in the well to the other, and to remove all drilling and production equipment from the site, and to restore the surface of the site to its natural condition or contour or to such condition as may be prescribed by the department.

(14) "Shut-in" means to adequately cap or seal a well to control the contained geothermal resources for an interim period.

[1974 ex.s. c 43 § 3.]

RCW 79.76.040 Geothermal resources deemed sui generis.

Notwithstanding any other provision of law, geothermal resources are found and hereby determined to be sui generis, being neither a mineral resource nor a water resource and as such are hereby declared to be the private property of the holder of the title to the surface land above the resource.

[1979 ex.s. c 2 § 1; 1974 ex.s. c 43 § 4.]

Notes:

Severability--1979 ex.s. c 2: "If any provision of this 1979 act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 2 § 2.]

RCW 79.76.050 Administration of chapter.

(1) The department shall administer and enforce the provisions of this chapter and the rules, regulations, and orders relating to the drilling, operation, maintenance, abandonment and restoration of geothermal areas, to prevent damage to and waste from underground geothermal deposits, and to prevent damage to underground and surface waters, land or air that may result from improper drilling, operation, maintenance or abandonment of geothermal resource wells.

(2) In order to implement the terms and provisions of this chapter, the department under the provisions of chapter 34.05 RCW, as now or hereafter amended, may from time to time promulgate those rules and regulations necessary to carry out the purposes of this chapter, including but not restricted to defining geothermal areas; establishing security requirements, which may include bonding; providing for liens against production; providing for casing and safety device requirements; providing for site restoration plans to be completed prior to abandonment; and providing for abandonment requirements.

[1974 ex.s. c 43 § 5.]

RCW 79.76.060 Scope of chapter.

This chapter is intended to preempt local regulation of the drilling and operation of wells for geothermal resources but shall not be construed to permit the locating of any well or drilling when such well or drilling is prohibited under state or local land use law or regulations promulgated thereunder. Geothermal resources, byproducts and/or waste products which have escaped or been released from the energy transfer system and/or a mineral recovery process shall be subject to provisions of state law relating to the pollution of ground or surface waters (Title 90 RCW), provisions of the state fisheries law (*Title 75 RCW), and the state game laws (Title 77 RCW), and any other state environmental pollution control laws. Authorization for use of byproduct water resources for all beneficial uses, including but not limited to greenhouse heating, warm water fish propagation, space heating plants, irrigation, swimming pools, and hot springs baths, shall be subject to the appropriation procedure as provided in Title 90 RCW.

[1974 ex.s. c 43 § 6.]

Notes:

*Reviser's note: Title 75 RCW was recodified, repealed, and/or decodified in its entirety by 2000 c 107. See Comparative Table for Title 75 RCW in the Table of Disposition of Former RCW Sections, Volume 0.

RCW 79.76.070 Drilling permits--Applications--Hearing--Fees.

(1) Any person proposing to drill a well or redrill an abandoned well for geothermal resources shall file with the department a written application for a permit to commence such drilling or redrilling on a form prescribed by the department accompanied by a permit fee of two hundred dollars. The department shall forward a duplicate copy to the department of ecology within ten days of filing.

(2) Upon receipt of a proper application relating to drilling or redrilling the department shall set a date, time, and place for a public hearing on the application, which hearing shall be in the county in which the drilling or redrilling is proposed to be made, and shall instruct the applicant to publish notices of such application and hearing by such means and within such time as the department shall prescribe. The department shall require that the notice so prescribed shall be published twice in a newspaper of general circulation within the county in which the drilling or redrilling is proposed to be made and in such other appropriate information media as the department may direct.

(3) Any person proposing to drill a core hole for the purpose of gathering geothermal data, including but not restricted to heat flow, temperature gradients, and rock conductivity, shall be required to obtain a single permit for each geothermal area according to subsection (1) of this section, except that no permit fee shall be required, no notice need be published, and no hearing need be held. Such core holes that penetrate more than seven hundred and fifty feet into bedrock shall be deemed geothermal test wells and subject to the payment of a permit fee and to the requirement in subsection (2) of this section for public notices and hearing. In the event geothermal energy is discovered in a core hole, the hole shall be deemed a geothermal well and subject to the permit fee, notices, and hearing. Such core holes as described by this subsection are subject to all other provisions of this chapter, including a bond or other security as specified in RCW 79.76.130.

(4) All moneys paid to the department under this section shall be deposited with the state treasurer for credit to the general fund.

[1974 ex.s. c 43 § 7.]

RCW 79.76.080 Drilling permits--Criteria for granting.

A permit shall be granted only if the department is satisfied that the area is suitable for the activities applied for; that the applicant will be able to comply with the provisions of this chapter and the rules and regulations enacted hereunder; and that a permit would be in the best interests of the state.

The department shall not allow operation of a well under permit if it finds that the operation of any well will unreasonably decrease ground water available for prior water rights in any aquifer or other ground water source for water for beneficial uses, unless such affected water rights are acquired by condemnation, purchase or other means.

The department shall have the authority to condition the permit as it deems necessary to carry out the provisions of this chapter, including but not limited to conditions to reduce any environmental impact.

The department shall forward a copy of the permit to the department of ecology within five days of issuance.

[1974 ex.s. c 43 § 8.]

RCW 79.76.090 Casing requirements.

Any operator engaged in drilling or operating a well for geothermal resources shall equip such well with casing of sufficient strength and with such safety devices as may be necessary, in accordance with methods approved by the department.

No person shall remove a casing, or any portion thereof, from any well without prior approval of the department.

[1974 ex.s. c 43 § 9.]

RCW 79.76.100 Plugging and abandonment of wells--Transfer of jurisdiction to department of ecology.

Any well drilled under authority of this chapter from which:

(1) It is not technologically practical to derive the energy to produce electricity commercially, or the owner or operator has no intention of deriving energy to produce electricity commercially, and

(2) Usable minerals cannot be derived, or the owner or operator has no intention of deriving usable minerals, shall be plugged and abandoned as provided in this chapter or, upon the owner's or operator's written application to the department of natural resources and with the concurrence and approval of the department of ecology, jurisdiction over the well may be transferred to the department of ecology and, in such case, the well shall no longer be subject to the provisions of this chapter but shall be subject to any applicable laws and regulations relating to wells drilled for appropriation and use of ground waters. If an application is made to transfer jurisdiction, a copy of all logs, records, histories, and descriptions shall be provided to the department of ecology by the applicant.

[1974 ex.s. c 43 § 10.]

RCW 79.76.110 Suspension of drilling, shut-in or removal of equipment for authorized period--Unlawful abandonment.

(1) The department may authorize the operator to suspend drilling operations, shut-in a completed well, or remove equipment from a well for the period stated in the department's written authorization. The period of suspension may be extended by the department upon the operator showing good cause for the granting of such extension.

(2) If drilling operations are not resumed by the operator, or the well is not put into production, upon expiration of the suspension or shut-in permit, an intention to unlawfully abandon shall be presumed.

(3) A well shall also be deemed unlawfully abandoned if, without written approval from the department, drilling equipment is removed.

(4) An unlawful abandonment under this chapter shall be entered in the department records and written notice thereof shall be mailed by registered mail both to such operator at his last known address as disclosed by records of the department and to the operator's surety. The department may thereafter proceed against the operator and his surety.

[1974 ex.s. c 43 § 11.]

RCW 79.76.120 Notification of abandonment or suspension of operations--Required--Procedure.

(1) Before any operation to plug and abandon or suspend the operation of any well is commenced, the owner or operator shall submit in writing a notification of abandonment or suspension of operations to the department for approval. No operation to abandon or suspend the

operation of a well shall commence without approval by the department. The department shall respond to such notification in writing within ten working days following receipt of the notification.

(2) Failure to abandon or suspend operations in accordance with the method approved by the department shall constitute a violation of this chapter, and the department shall take appropriate action under the provisions of RCW 79.76.270.

[1974 ex.s. c 43 § 12.]

RCW 79.76.130 Performance bond or other security--Required.

Every operator who engages in the drilling, redrilling, or deepening of any well shall file with the department a reasonable bond or bonds with good and sufficient surety, or the equivalent thereof, acceptable to the department, conditioned on compliance with the provisions of this chapter and all rules and regulations and permit conditions adopted pursuant to this chapter. This performance bond shall be executed in favor of and approved by the department.

In lieu of a bond the operator may file with the department a cash deposit, negotiable securities acceptable to the department, or an assignment of a savings account in a Washington bank on an assignment form prescribed by the department. The department, in its discretion, may accept a single surety or security arrangement covering more than one well.

[1974 ex.s. c 43 § 13.]

RCW 79.76.140 Termination or cancellation of bond or change in other security, when.

The department shall not consent to the termination and cancellation of any bond by the operator, or change as to other security given, until the well or wells for which it has been issued have been properly abandoned or another valid bond for such well has been submitted and approved by the department. A well is properly abandoned when abandonment has been approved by the department.

[1974 ex.s. c 43 § 14.]

RCW 79.76.150 Notification of sale, exchange, etc.

The owner or operator of a well shall notify the department in writing within ten days of any sale, assignment, conveyance, exchange, or transfer of any nature which results in any change or addition in the owner or operator of the well on such forms with such information as may be prescribed by the department.

[1974 ex.s. c 43 § 15.]

RCW 79.76.160 Combining orders, unitization programs and well spacing--Authority

of department.

The department has the authority, through rules and regulations, to promulgate combining orders, unitization programs, and well spacing, and establish proportionate costs among owners or operators for the operation of such units as the result of said combining orders, if good and sufficient reason is demonstrated that such measures are necessary to prevent the waste of geothermal resources.

[1974 ex.s. c 43 § 16.]

RCW 79.76.170 Designation of resident agent for service of process.

Each owner or operator of a well shall designate a person who resides in this state as his agent upon whom may be served all legal processes, orders, notices, and directives of the department or any court.

[1974 ex.s. c 43 § 17.]

RCW 79.76.180 General authority of department.

The department shall have the authority to conduct or authorize investigations, research, experiments, and demonstrations, cooperate with other governmental and private agencies in making investigations, receive any federal funds, state funds, and other funds and expend them on research programs concerning geothermal resources and their potential development within the state, and to collect and disseminate information relating to geothermal resources in the state: PROVIDED, That the department shall not construct or operate commercial geothermal facilities.

[1974 ex.s. c 43 § 18.]

RCW 79.76.190 Employment of personnel.

The department shall have the authority, and it shall be its duty, to employ all personnel necessary to carry out the provisions of this chapter pursuant to chapter 41.06 RCW.

[1974 ex.s. c 43 § 19.]

RCW 79.76.200 Drilling records, etc., to be maintained--Inspection--Filing.

(1) The owner or operator of any well shall keep or cause to be kept careful and accurate logs, records, descriptions, and histories of the drilling, redrilling, or deepening of the well.

(2) All logs, records, histories, and descriptions referred to in subsection (1) of this section shall be kept in the local office of the owner or operator, and together with other reports of the owner or operator shall be subject during business hours to inspection by the department. Each owner or operator, upon written request from the department, shall file with the department a copy of the logs, records, histories, descriptions, or other records or portions thereof pertaining

to the geothermal drilling or operation underway or suspended.

[1974 ex.s. c 43 § 20.]

RCW 79.76.210 Filing of records with department upon completion, abandonment or suspension of operations.

Upon completion or plugging and abandonment of any well or upon the suspension of operations conducted with respect to any well for a period of at least six months, one copy of the log, core record, electric log, history, and all other logs and surveys that may have been run on the well, shall be filed with the department within thirty days after such completion, plugging and abandonment, or six months' suspension.

[1974 ex.s. c 43 § 21.]

RCW 79.76.220 Statement of geothermal resources produced--Filing.

The owner or operator of any well producing geothermal resources shall file with the department a statement of the geothermal resources produced. Such report shall be submitted on such forms and in such manner as may be prescribed by the department.

[1974 ex.s. c 43 § 22.]

RCW 79.76.230 Confidentiality of records.

(1) The records of any owner or operator, when filed with the department as provided in this chapter, shall be confidential and shall be open to inspection only to personnel of the department for the purpose of carrying out the provisions of this chapter and to those authorized in writing by such owner or operator, until the expiration of a twenty-four month confidential period to begin at the date of commencement of production or of abandonment of the well.

(2) Such records shall in no case, except as provided in this chapter, be available as evidence in court proceedings. No officer, employee, or member of the department shall be allowed to give testimony as to the contents of such records, except as provided in this chapter for the review of a decision of the department or in any proceeding initiated for the enforcement of an order of the department, for the enforcement of a lien created by the enforcement of this chapter, or for use as evidence in criminal proceedings arising out of such records or the statements upon which they are based.

[1974 ex.s. c 43 § 23.]

RCW 79.76.240 Removal, destruction, alteration, etc., of records prohibited.

No person shall, for the purpose of evading the provision of this chapter or any rule, regulation or order of the department made thereunder, remove from this state, or destroy, mutilate, alter or falsify any such record, account, or writing.

[1974 ex.s. c 43 § 24.]

RCW 79.76.250 Violations--Modification of permit, when necessary--Departmental order--Issuance--Appeal.

Whenever it appears with probable cause to the department that:

(1) A violation of any provision of this chapter, regulation adopted pursuant thereto, or condition of a permit issued pursuant to this chapter has occurred or is about to occur, or

(2) That a modification of a permit is deemed necessary to carry out the purpose of this chapter,

the department shall issue a written order in person to the operator or his employees or agents, or by certified mail, concerning the drilling, testing, or other operation conducted with respect to any well drilled, in the process of being drilled, or in the process of being abandoned or in the process of reclamation or restoration, and the operator, owner, or designated agent of either shall comply with the terms of the order and may appeal from the order in the manner provided for in RCW 79.76.280. When the department deems necessary the order may include a shutdown order to remain in effect until the deficiency is corrected.

[1974 ex.s. c 43 § 25.]

RCW 79.76.260 Liability in damages for violations--Procedure.

Any person who violates any of the provisions of this chapter, or fails to perform any duty imposed by this chapter, or violates an order or other determination of the department made pursuant to the provisions of this chapter, and in the course thereof causes the death of, or injury to, fish, animals, vegetation or other resources of the state, shall be liable to pay the state damages including an amount equal to the sum of money necessary to restock such waters, replenish such resources, and otherwise restore the stream, lake, other water source, or land to its condition prior to the injury, as such condition is determined by the department. Such damages shall be recoverable in an action brought by the attorney general on behalf of the people of the state of Washington in the superior court of the county in which such damages occurred: PROVIDED, That if damages occurred in more than one county the attorney general may bring action in any of the counties where the damage occurred. Any moneys so recovered by the attorney general shall be transferred to the department under whose jurisdiction the damaged resource occurs, for the purposes of restoring the resource.

[1974 ex.s. c 43 § 26.]

RCW 79.76.270 Injunctions--Restraining orders.

Whenever it shall appear that any person is violating any provision of this chapter, or any rule, regulation, or order made by the department hereunder, and if the department cannot, without litigation, effectively prevent further violation, the department may bring suit in the

name of the state against such person in the court in the county of the residence of the defendant, or in the county of the residence of any defendant if there be more than one defendant, or in the county where the violation is alleged to have occurred, to restrain such person from continuing such violation. In such suit the department may, without bond, obtain injunctions prohibitory and mandatory, including temporary restraining orders and preliminary injunctions, as the facts may warrant.

[1974 ex.s. c 43 § 27.]

RCW 79.76.280 Judicial review.

(1) Any person adversely affected by any rule, regulation, order, or permit entered by the department pursuant to this chapter may obtain judicial review thereof in accordance with the applicable provisions of chapter 34.05 RCW.

(2) The court having jurisdiction, insofar as is practicable, shall give precedence to proceedings for judicial review brought under this chapter.

[1974 ex.s. c 43 § 28.]

RCW 79.76.290 Violations--Penalty.

Violation of any provision of this chapter or of any rule, regulation, order of the department, or condition of any permit made hereunder is punishable, upon conviction, by a fine of not more than two thousand five hundred dollars or by imprisonment in the county jail for not more than six months, or both.

[1974 ex.s. c 43 § 29.]

RCW 79.76.300 Aiding or abetting violations.

No person shall knowingly aid or abet any other person in the violation of any provision of this chapter or of any rule, regulation or order of the department made hereunder.

[1974 ex.s. c 43 § 30.]

RCW 79.76.900 Severability--1974 ex.s. c 43.

If any provision of this 1974 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1974 ex.s. c 43 § 32.]

Chapter 79.81 RCW

MARINE PLASTIC DEBRIS

Sections

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79.81.020	Definitions.
79.81.030	Coordinating implementation--Rules.
79.81.040	Agreements with other entities.
79.81.050	Employees--Information clearinghouse contracts.
79.81.060	Grants, funds, or gifts.
79.81.900	Severability--1989 c 23.

RCW 79.81.010 Intent.

The legislature finds that the public health and safety is threatened by an increase in the amount of plastic garbage being deposited in the waters and on the shores of the state. To address this growing problem, the commissioner of public lands appointed the marine plastic debris task force which presented a state action plan in October 1988. It is necessary for the state of Washington to implement the action plan in order to:

- (1) Cleanup and prevent further pollution of the state's waters and aquatic lands;
- (2) Increase public awareness;
- (3) Coordinate federal, state, local, and private efforts;
- (4) Foster the stewardship of the aquatic lands of the state.

[1989 c 23 § 1.]

RCW 79.81.020 Definitions.

As used in this chapter:

- (1) "Department" means the department of natural resources.
- (2) "Action plan" means the marine plastic debris action plan of October 1988 as presented to the commissioner of public lands by the marine plastic debris task force.

[1989 c 23 § 2.]

RCW 79.81.030 Coordinating implementation--Rules.

The department shall have the authority to coordinate implementation of the plan with appropriate state agencies including the parks and recreation commission and the departments of ecology and fish and wildlife. The department is authorized to promulgate, in consultation with affected agencies, the necessary rules to provide for the cleanup and to prevent pollution of the waters of the state and aquatic lands by plastic and other marine debris.

[1994 c 264 § 65; 1989 c 23 § 3.]

RCW 79.81.040 Agreements with other entities.

The department may enter into intergovernmental agreements with federal or state agencies and agreements with private parties deemed necessary by the department to carry out the provisions of this chapter.

[1989 c 23 § 4.]

RCW 79.81.050 Employees--Information clearinghouse contracts.

The department is the designated agency to coordinate implementation of the action plan and is authorized to hire such employees as are necessary to coordinate the plan among state and federal agencies, the private sector, and interested public groups and organizations. The department is authorized to contract, through an open bidding process, with interested parties to act as the information clearinghouse for marine plastic debris related issues.

[1989 c 23 § 5.]

RCW 79.81.060 Grants, funds, or gifts.

The department is authorized to accept, receive, disburse, and administer grants or funds or gifts from any source including private individuals, public entities, and the federal government to supplement the funds hereby appropriated to carry out the purposes of this chapter.

[1989 c 23 § 6.]

RCW 79.81.900 Severability--1989 c 23.

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

[1989 c 23 § 7.]

**Chapter 79.90 RCW
AQUATIC LANDS--IN GENERAL**

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79.90.030	"First class tidelands."
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RCW 79.90.010 "Aquatic lands."

Whenever used in chapters 79.90 through 79.96 RCW the term "aquatic lands" means all state-owned tidelands, shorelands, harbor areas, and the beds of navigable waters.

[1982 1st ex.s. c 21 § 1.]

RCW 79.90.015 "Outer harbor line."

Whenever used in chapters 79.90 through 79.96 RCW the term "outer harbor line" means a line located and established in navigable waters as provided in section 1 of Article XV of the state Constitution, beyond which the state shall never sell or lease any rights whatever to private persons.

[1982 1st ex.s. c 21 § 2.]

RCW 79.90.020 "Harbor area."

Whenever used in chapters 79.90 through 79.96 RCW the term "harbor area" means the area of navigable waters determined as provided in section 1 of Article XV of the state

Constitution, which shall be forever reserved for landings, wharves, streets and other conveniences of navigation and commerce.

[1982 1st ex.s. c 21 § 3.]

RCW 79.90.025 "Inner harbor line."

Whenever used in chapters 79.90 through 79.96 RCW the term "inner harbor line" means a line located and established in navigable waters between the line of ordinary high tide or ordinary high water and the outer harbor line, constituting the inner boundary of the harbor area.

[1982 1st ex.s. c 21 § 4.]

RCW 79.90.030 "First class tidelands."

Whenever used in chapters 79.90 through 79.96 RCW the term "first class tidelands" means the shores of navigable tidal waters belonging to the state, lying within or in front of the corporate limits of any city, or within one mile thereof upon either side and between the line of ordinary high tide and the inner harbor line; and within two miles of the corporate limits on either side and between the line of ordinary high tide and the line of extreme low tide.

[1982 1st ex.s. c 21 § 5.]

RCW 79.90.035 "Second class tidelands."

Whenever used in chapters 79.90 through 79.96 RCW the term "second class tidelands" means the shores of navigable tidal waters belonging to the state, lying outside of and more than two miles from the corporate limits of any city, and between the line of ordinary high tide and the line of extreme low tide.

[1982 1st ex.s. c 21 § 6.]

RCW 79.90.040 "First class shorelands."

Whenever used in chapters 79.90 through 79.96 RCW the term "first class shorelands" means the shores of a navigable lake or river belonging to the state, not subject to tidal flow, lying between the line of ordinary high water and the line of navigability, or inner harbor line where established and within or in front of the corporate limits of any city or within two miles thereof upon either side.

[1982 1st ex.s. c 21 § 7.]

RCW 79.90.045 "Second class shorelands."

Whenever used in chapters 79.90 through 79.96 RCW the term "second class shorelands" means the shores of a navigable lake or river belonging to the state, not subject to tidal flow,

lying between the line of ordinary high water and the line of navigability, and more than two miles from the corporate limits of any city.

[1982 1st ex.s. c 21 § 8.]

RCW 79.90.050 "Beds of navigable waters."

Whenever used in chapters 79.90 through 79.96 RCW, the term "beds of navigable waters" means those lands lying waterward of and below the line of navigability on rivers and lakes not subject to tidal flow, or extreme low tide mark in navigable tidal waters, or the outer harbor line where harbor area has been created.

[1982 1st ex.s. c 21 § 9.]

RCW 79.90.055 "Improvements."

Whenever used in chapters 79.90 through 79.96 RCW the term "improvements" when referring to aquatic lands means anything considered a fixture in law placed within, upon or attached to such lands that has changed the value of those lands, or any changes in the previous condition of the fixtures that changes the value of the land.

[1982 1st ex.s. c 21 § 10.]

RCW 79.90.060 "Valuable materials."

Whenever used in chapters 79.90 through 79.96 RCW the term "valuable materials" when referring to aquatic lands means any product or material within or upon said lands, such as forest products, forage, stone, gravel, sand, peat, agricultural crops, and all other materials of value except mineral, coal, petroleum, and gas as provided for under chapters 79.01 and 79.14 RCW.

[1982 1st ex.s. c 21 § 11.]

RCW 79.90.065 "Person."

Whenever used in chapters 79.90 through 79.96 RCW the term "person" means any private individual, partnership, association, organization, cooperative, firm, corporation, the state or any agency or political subdivision thereof, any public or municipal corporation, or any unit of government, however designated.

[1982 1st ex.s. c 21 § 12.]

RCW 79.90.070 Harbor line commission.

The board of natural resources shall constitute the commission provided for in section 1 of Article XV of the state Constitution to locate and establish outer harbor lines beyond which

the state shall never sell or lease any rights whatever to private persons, and to locate and establish the inner harbor line, thereby defining the width of the harbor area between such harbor lines. The harbor area shall be forever reserved for landings, wharves, streets, and other conveniences of navigation and commerce.

[1982 1st ex.s. c 21 § 13.]

RCW 79.90.080 Board of natural resources--Records--Rules and regulations.

The board of natural resources acting as the harbor line commission shall keep a full and complete record of its proceedings relating to the establishment of harbor lines and the determination of harbor areas. The board shall have the power from time to time to make and enforce rules and regulations for the carrying out of the provisions of chapters 79.90 through 79.96 RCW relating to its duties not inconsistent with law.

[1982 1st ex.s. c 21 § 14.]

RCW 79.90.090 Sale and lease of state-owned aquatic lands--Blank forms of applications.

The department of natural resources shall prepare, and furnish to applicants, blank forms of applications for the purchase of tide or shore lands belonging to the state, otherwise permitted by RCW 79.94.150 to be sold, and the purchase of valuable material situated thereon, and the lease of tidelands, shorelands and harbor areas belonging to the state, which forms shall contain such instructions as will inform and aid the applicants.

[1982 1st ex.s. c 21 § 15.]

RCW 79.90.100 Who may purchase or lease--Application--Fees.

Any person desiring to purchase any tide or shore lands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, or to purchase any valuable material situated thereon, or to lease any aquatic lands, shall file with the department of natural resources an application, on the proper form which shall be accompanied by reasonable fees to be prescribed by the board of natural resources in its rules and regulations, in an amount sufficient to defray the cost of performing or otherwise providing for the processing, review, or inspection of the applications or activities permitted pursuant to the applications for each category of services performed. These fees shall be credited to the resource management cost account (RMCA) fund in the general fund.

[1982 1st ex.s. c 21 § 16.]

RCW 79.90.105 Private recreational docks--Anchor to buoys.

(1) The abutting residential owner to state-owned shorelands, tidelands, or related beds of

navigable waters, other than harbor areas, may install and maintain without charge a dock on such areas if used exclusively for private recreational purposes and the area is not subject to prior rights. This permission is subject to applicable local regulation governing construction, size, and length of the dock. This permission may be revoked by the department upon finding of public necessity which is limited to the protection of waterward access or ingress rights of other landowners or public health and safety. The revocation may be appealed as an adjudicative proceeding under chapter 34.05 RCW, the administrative procedure act. Nothing in this section prevents the abutting owner from obtaining a lease if otherwise provided by law.

(2) The abutting residential owner to state-owned shorelands, tidelands, or related beds of navigable waters, may anchor to buoys without charge if the boat that is anchored is used for private recreational purposes and the area is not subject to prior rights. Buoys cannot be sold or leased separately from the upland residence. The mooring buoy cannot be used for commercial, transient, or residential use. One buoy may be installed without charge for the first one hundred feet of shoreline property owned, and one additional buoy may be installed without charge for every one hundred feet of shoreline property owned above the initial one hundred feet. The permission granted in this subsection is subject to the boat or mooring system not posing a hazard or obstruction to navigation or fishing or habitat degradation. This subsection also applies to areas that have been designated by the commissioner of public lands or the fish and wildlife commission as aquatic reserves. This permission may be revoked by the department if the department makes a finding of public necessity to protect waterward access or ingress rights of other landowners or public health or safety. The revocation may be appealed as an adjudicative proceeding under chapter 34.05 RCW, the administrative procedure act. Nothing in this subsection authorizes a boat owner to abandon a vessel at a buoy or elsewhere.

[2001 c 277 § 1; 1989 c 175 § 170; 1983 2nd ex.s. c 2 § 2.]

NOTES:

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 79.90.110 Date of sale limited by time of appraisal.

In no case shall any tide or shore lands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, or any valuable materials situated within or upon any tidelands, shorelands or beds of navigable waters belonging to the state, be offered for sale unless the same shall have been appraised by the department of natural resources within ninety days prior to the date fixed for the sale.

[1982 1st ex.s. c 21 § 17.]

RCW 79.90.120 Survey to determine areas subject to sale or lease.

The department of natural resources may cause any aquatic lands to be surveyed for the purpose of ascertaining and determining the area subject to sale or lease.

[1982 1st ex.s. c 21 § 18.]

RCW 79.90.130 Valuable materials from Columbia river--Agreements with Oregon.

The department is authorized and empowered to confer with and enter into any agreements with the public authorities of the state of Oregon, which in the judgment of the department will assist the state of Washington and the state of Oregon in securing the maximum revenues for sand, gravel or other valuable materials taken from the bed of the Columbia river where said river forms the boundary line between said states.

[1991 c 322 § 24; 1982 1st ex.s. c 21 § 19.]

Notes:

Findings--Intent--1991 c 322: See note following RCW 86.12.200.

RCW 79.90.150 Material removed for channel or harbor improvement or flood control--Use for public purpose.

When gravel, rock, sand, silt or other material from any aquatic lands is removed by any public agency or under public contract for channel or harbor improvement, or flood control, use of such material may be authorized by the department of natural resources for a public purpose on land owned or leased by the state or any municipality, county, or public corporation: PROVIDED, That when no public land site is available for deposit of such material, its deposit on private land with the landowner's permission is authorized and may be designated by the department of natural resources to be for a public purpose. Prior to removal and use, the state agency, municipality, county, or public corporation contemplating or arranging such use shall first obtain written permission from the department of natural resources. No payment of royalty shall be required for such gravel, rock, sand, silt, or other material used for such public purpose, but a charge will be made if such material is subsequently sold or used for some other purpose: PROVIDED, That the department may authorize such public agency or private landowner to dispose of such material without charge when necessary to implement disposal of material. No charge shall be required for any use of the material obtained under the provisions of this chapter when used solely on an authorized site. No charge shall be required for any use of the material obtained under the provisions of this chapter if the material is used for public purposes by local governments. Public purposes include, but are not limited to, construction and maintenance of roads, dikes, and levies. Nothing in this section shall repeal or modify the provisions of *RCW 75.20.100 or eliminate the necessity of obtaining a permit for such removal from other state or federal agencies as otherwise required by law.

[1991 c 337 § 1; 1982 1st ex.s. c 21 § 21.]

Notes:

***Reviser's note:** RCW 75.20.100 was recodified as RCW 77.55.100 pursuant to 2000 c 107 § 129.

RCW 79.90.160 Mt. St. Helen's eruption--Dredge spoils--Sale by certain landowners.

The legislature finds and declares that, due to the extraordinary volume of material washed down onto state-owned beds and shorelands in the Toutle river, Coweeman river, and portions of the Cowlitz river, the dredge spoils placed upon adjacent publicly and privately

owned property in such areas, if further disposed, will be of nominal value to the state and that it is in the best interests of the state to allow further disposal without charge.

All dredge spoil or materials removed from the state-owned beds and shores of the Toutle river, Coweeman river and that portion of the Cowlitz river from two miles above the confluence of the Toutle river to its mouth deposited on adjacent public and private lands during the years 1980 through December 31, 1995, as a result of dredging of these rivers for navigation and flood control purposes may be sold, transferred, or otherwise disposed of by owners of such lands without the necessity of any charge by the department of natural resources and free and clear of any interest of the department of natural resources of the state of Washington.

[2000 c 13 § 2; 1989 c 213 § 4; 1985 c 307 § 7; 1985 c 12 § 1; 1982 1st ex.s. c 21 § 22.]

RCW 79.90.170 Sale procedure--Fixing date, place, and time of sale--Notice--Publication and posting--Direct sale to applicant without notice, when.

When the department of natural resources shall have decided to sell any tidelands or shorelands belonging to the state, otherwise permitted by RCW 79.94.150 to be sold, or any valuable materials situated within or upon any aquatic lands, it shall be the duty of the department to forthwith fix the date, place, and the time of sale, and no sale shall be had on any day which is a legal holiday.

The department shall give notice of the sale by advertisement published once a week for four consecutive weeks immediately preceding the date fixed for sale in said notice, in at least one newspaper published and of general circulation in the county in which the whole or any part of any lot, block, or tract of land to be sold (or the valuable materials thereon) is to be sold is situated, and by causing a copy of said notice to be posted in a conspicuous place in the department's Olympia office and the area headquarters administering such sale, and in the office of the county auditor of such county; which notice shall specify the place and time of sale, the appraised value thereof, and describe with particularity each parcel of land to be sold, or from which valuable materials are to be sold, and in the case of material sales the estimated volume thereof, and specify that the terms of sale will be posted in the area headquarters and the department's Olympia office: PROVIDED, That any sale of valuable material of an appraised value of one thousand dollars or less may be sold directly to the applicant for cash at the appraised value without notice or advertising.

[1982 1st ex.s. c 21 § 23.]

RCW 79.90.180 Sale procedure--Pamphlet list of lands or materials--Notice of sale--Proof of publishing and posting.

The department of natural resources shall cause to be printed a list of all tidelands and shorelands belonging to the state, otherwise permitted by RCW 79.94.150 to be sold, or valuable materials contained within or upon aquatic lands, and the appraised value thereof, that are to be sold in the several counties of the state, said lists to be issued at least four weeks prior to the date of any sale of the lands and materials enumerated thereon, such materials to be listed under the

name of the county wherein located, in alphabetical order giving the appraised values, the character of the same and such other information as may be of interest to prospective buyers. Said department shall cause to be distributed to the auditor of each county in the state a sufficient number of such lists to supply the demands made upon them respectively as reported by such auditors. And said county auditors shall keep the list so furnished in a conspicuous place or receptacle on the counter of the public office of their respective departments, and, when requested so to do, shall mail copies of such lists to residents of their counties. The department shall retain for free distribution in its office in Olympia and the area offices sufficient copies of said lists, to be kept in a conspicuous place or receptacle on the counter of the general office of the department of natural resources, and the areas, and, when requested so do to, shall mail copies of said list as issued to any applicant therefor. Proof of publication of the notice of sale shall be made by affidavit of the publisher, or person in charge, of the newspaper publishing the same and proof of posting the notice of sale and the receipt of the lists shall be made by certificate of the county auditor which shall forthwith be sent to and filed with the department of natural resources.

[1982 1st ex.s. c 21 § 24.]

RCW 79.90.190 Sale procedure--Additional advertising expense.

The department of natural resources is authorized to expend any sum in additional advertising of such sale as shall be determined to be in the best interests of the state.

[1982 1st ex.s. c 21 § 25.]

RCW 79.90.200 Sale procedure--Place of sale--Hours--Reoffer--Continuance.

When sales are made by the county auditor, they shall take place at such place on county property as the county legislative authority may direct in the county in which the whole, or the greater part, of each lot, block, or tract of land, or the material thereon, to be sold, is situated. All other sales shall be held at the departmental area offices having jurisdiction over the respective sales. All sales shall be conducted between the hours of ten o'clock a.m. and four o'clock p.m.

Any sale which has been offered, and for which there are no bids received shall not be reoffered until it has been readvertised as specified in RCW 79.90.170, 79.90.180, and 79.90.190. If all sales cannot be offered within the specified time on the advertised date, the sale shall continue on the following day between the hours of ten o'clock a.m. and four o'clock p.m.

[1982 1st ex.s. c 21 § 26.]

RCW 79.90.210 Sale procedure--Sales at auction or by sealed bid--Minimum price--Exception as to minor sale of valuable materials at auction.

All sales of tidelands and shorelands belonging to the state, otherwise permitted by RCW 79.94.150 to be sold, shall be at public auction and all sales of valuable materials shall be at

public auction or by sealed bid to the highest responsible bidder, on the terms prescribed by law and as specified in the notice provided, and no land or materials shall be sold for less than their appraised value: PROVIDED, That when valuable material has been appraised at an amount not exceeding one hundred thousand dollars, the department of natural resources, when authorized by the board of natural resources, may arrange for the sale at public auction of said valuable material and for its removal under such terms and conditions as the department may prescribe, after the department shall have caused to be published not less than ten days prior to sale a notice of such sale in a newspaper of general circulation located nearest to the property to be sold. However, any sale of valuable material on aquatic lands of an appraised value of ten thousand dollars or less may be sold directly to the applicant for cash without notice or advertising.

[1990 c 163 § 1; 1982 1st ex.s. c 21 § 27.]

RCW 79.90.215 Highest responsible bidder--Determination.

(1) To determine the "highest responsible bidder" under RCW 79.90.210, the department of natural resources shall be entitled to consider, in addition to price, the following:

- (a) The financial and technical ability of the bidder to perform the contract;
- (b) Whether the bid contains material defects;
- (c) Whether the bidder has previously or is currently complying with terms and conditions of any other contracts with the state or relevant contracts with entities other than the state;
- (d) Whether the bidder has been convicted of a crime relating to the public lands or natural resources of the state of Washington, the United States, or any other state, tribe, or country, where "conviction" shall include a guilty plea, or unvacated forfeiture of bail;
- (e) Whether the bidder is owned, controlled, or managed by any person, partnership, or corporation that is not responsible under this statute; and
- (f) Whether the subcontractors of the bidder, if any, are responsible under this statute.

(2) Whenever the department has reason to believe that the apparent high bidder is not a responsible bidder, the department may award the sale to the next responsible bidder or the department may reject all bids pursuant to RCW 79.90.240.

[1990 c 163 § 2.]

RCW 79.90.220 Sale procedure--Conduct of sales--Deposits--Bid bonds--Memorandum of purchase.

Sales by public auction under this chapter shall be conducted under the direction of the department of natural resources, by its authorized representative or by the county auditor of the county in which the sale is held. The department's representative and the county auditor are hereinafter referred to as auctioneers. On or before the time specified in the notice of sale each bidder shall deposit with the auctioneer, in cash or by certified check, cashier's check, or postal money order payable to the order of the department of natural resources, or by bid guarantee in the form of bid bond acceptable to the department, an amount equal to the deposit specified in

the notice of sale. The deposit shall include a specified amount of the appraised price for the valuable materials offered for sale, together with any fee required by law for the issuance of contracts or bills of sale. Said deposit may, when prescribed in the notice of sale, be considered an opening bid of an amount not less than the minimum appraised price established in the notice of sale. The successful bidder's deposit will be retained by the auctioneer and the difference, if any, between the deposit and the total amount due shall on the day of the sale be paid in cash, certified check, cashier's check, draft, postal money order or by personal check made payable to the department. If a bid bond is used, the share of the total deposit due guaranteed by the bid bond shall, within ten days of the day of sale, be paid in cash, certified check, cashier's check, draft or postal money order payable to the department. Other deposits, if any, shall be returned to the respective bidders at the conclusion of each sale. The auctioneer shall deliver to the purchaser a memorandum of his purchase containing a description of the land or materials purchased, the price bid, and the terms of the sale. The auctioneer shall at once send to the department the cash, certified check, cashier's check, draft, postal money order, or bid guarantee received from the purchaser, and a copy of the memorandum delivered to the purchaser, together with such additional report of his proceedings with reference to such sales as may be required by the department.

[1982 1st ex.s. c 21 § 28.]

RCW 79.90.230 Sale procedure--Readvertisement of lands not sold.

If any tide or shore land, when otherwise permitted under RCW 79.94.150 to be sold, so offered for sale be not sold, the same may again be advertised for sale, as provided in this chapter, whenever in the opinion of the department of natural resources it shall be expedient so to do, and such land shall be again advertised and offered for sale as herein provided, whenever any person shall apply to the commissioner in writing to have such land offered for sale and shall agree to pay, at least the appraised value thereof and shall deposit with the department at the time of making such application a sufficient sum of money to pay the cost of advertising such sale.

[1982 1st ex.s. c 21 § 29.]

RCW 79.90.240 Sale procedure--Confirmation of sale.

(1) A sale of valuable materials or tidelands or shorelands otherwise permitted by RCW 79.94.150 to be sold shall be confirmed if:

(a) No affidavit showing that the interest of the state in such sale was injuriously affected by fraud or collusion, is filed with the commissioner of public lands within ten days from the receipt of the report of the auctioneer conducting the sale;

(b) It shall appear from such report that the sale was fairly conducted, that the purchaser was the highest responsible bidder at such sale, and that the sale price is not less than the appraised value of the property sold;

(c) The commissioner is satisfied that the lands or material sold would not, upon being readvertised and offered for sale, sell for a substantially higher price; and

(d) The payment required by law to be made at the time of making the sale has been made, and that the best interests of the state may be subserved thereby.

(2) Upon confirming a sale, the commissioner shall enter upon his records the confirmation of sale and thereupon issue to the purchaser a contract of sale or bill of sale as the case may be, as is provided for in this chapter.

[1990 c 163 § 3; 1982 1st ex.s. c 21 § 30.]

RCW 79.90.250 Sale procedure--Terms of payment--Deferred payments, rate of interest.

All tidelands and shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, shall be sold on the following terms: One-tenth to be paid on the date of sale; one-tenth to be paid one year from the date of the issuance of the contract of sale; and one-tenth annually thereafter until the full purchase price has been made; but any purchaser may make full payment at any time. All deferred payments shall draw interest at such rate as may be fixed, from time to time, by rule adopted by the board of natural resources, and the rate of interest, as so fixed at the date of each sale, shall be stated in all advertising for and notice of said sale and in the contract of sale. The first installment of interest shall become due and payable one year after the date of the contract of sale and thereafter all interest shall become due and payable annually on said date, and all remittances for payment of either principal or interest shall be forwarded to the department of natural resources.

[1982 1st ex.s. c 21 § 31.]

RCW 79.90.260 Sale procedure--Certificate to governor of payment in full--Deed.

When the entire purchase price of any tidelands or shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, shall have been fully paid, the department of natural resources shall certify such fact to the governor, and shall cause a deed signed by the governor and attested by the secretary of state, with the seal of the state attached thereto, to be issued to the purchaser and to be recorded in the office of the commissioner of public lands, and no fee shall be required for any deed issued by the governor other than the fee provided for in this chapter.

[1982 1st ex.s. c 21 § 32.]

RCW 79.90.270 Sale procedure--Reservation in contract.

Each and every contract for the sale of (and each deed to) tidelands or shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, shall contain the reservation contained in RCW 79.01.224.

[1982 1st ex.s. c 21 § 33.]

RCW 79.90.280 Sale procedure--Form of contract--Forfeiture--Extension of time.

The purchaser of tidelands or shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, except in cases where the full purchase price is paid at the time of the purchase, shall enter into and sign a contract with the state to be signed by the commissioner of public lands on behalf of the state, with his seal of office attached, and in a form to be prescribed by the attorney general, and under those terms and conditions provided in RCW 79.01.228.

[1982 1st ex.s. c 21 § 34.]

RCW 79.90.290 Bill of sale for valuable material sold separately.

When valuable materials shall have been sold separate from aquatic lands and the purchase price is paid in full, the department of natural resources shall cause a bill of sale, signed by the commissioner of public lands and attested by the seal of his office, setting forth the time within which such material shall be removed. The bill of sale shall be issued to the purchaser and shall be recorded in the office of the commissioner of public lands, upon the payment of the fee provided for in this chapter.

[1982 1st ex.s. c 21 § 35.]

RCW 79.90.300 Sale of rock, gravel, sand, silt, and other valuable materials.

The department of natural resources, upon application by any person or when determined by the department to be in the best interest of the state, may enter into a contract or lease providing for the removal and sale of rock, gravel, sand, and silt, or other valuable materials located within or upon beds of navigable waters, or upon any tidelands or shorelands belonging to the state and providing for payment to be made therefor by such royalty as the department may fix, by negotiation, by sealed bid, or at public auction. If application is made for the purchase of any valuable material situated within or upon aquatic lands the department shall inspect and appraise the value of the material in the application.

[1991 c 322 § 26; 1982 1st ex.s. c 21 § 36.]

Notes:

Findings--Intent--1991 c 322: See note following RCW 86.12.200.

RCW 79.90.310 Sale of rock, gravel, sand and silt--Application--Terms of lease or contract--Bond--Payment--Reports.

Each application made pursuant to RCW 79.90.300 shall set forth the estimated quantity and kind of materials desired to be removed and shall be accompanied by a map or plat showing the area from which the applicant wishes to remove such materials. The department of natural resources may in its discretion include in any lease or contract entered into pursuant to RCW 79.90.300 through 79.90.320, such terms and conditions deemed necessary by the department to

protect the interests of the state. In each such lease or contract the department shall provide for a right of forfeiture by the state, upon a failure to operate under the lease or contract or pay royalties or rent for periods therein stipulated, and the department shall require a bond with a surety company authorized to transact a surety business in this state, as surety to secure the performance of the terms and conditions of such contract or lease including the payment of royalties. The right of forfeiture shall be exercised by entry of a declaration of forfeiture in the records of the department. The amount of rock, gravel, sand or silt taken under the contract or lease shall be reported monthly by the purchaser to the department and payment therefor made on the basis of the royalty provided in the lease or contract.

[1982 1st ex.s. c 21 § 37.]

RCW 79.90.320 Sale of rock, gravel, sand and silt--Investigation, audit of books of person removing.

The department of natural resources may inspect and audit books, contracts, and accounts of each person removing rock, gravel, sand, or silt pursuant to any such lease or contract under RCW 79.90.300 and 79.90.310 and make such other investigation and secure or receive any other evidence necessary to determine whether or not the state is being paid the full amount payable to it for the removal of such materials.

[1982 1st ex.s. c 21 § 38.]

RCW 79.90.325 Contract for sale of rock, gravel, etc.--Royalties--Consideration of flood protection value.

Whenever, pursuant to RCW 79.01.134, the commissioner of public lands enters into a contract for the sale and removal of rock, gravel, sand, or silt out of a riverbed, the commissioner shall, when establishing a royalty, take into consideration flood protection value to the public that will arise as a result of such removal.

[1984 c 212 § 10. Formerly RCW 79.01.135.]

RCW 79.90.330 Leases and permits for prospecting and contracts for mining valuable minerals and specific materials from aquatic lands.

The department of natural resources may issue permits and leases for prospecting, placer mining contracts, and contracts for the mining of valuable minerals and specific materials, except rock, gravel, sand, silt, coal, or hydrocarbons, upon and from any aquatic lands belonging to the state, or which have been sold and the minerals thereon reserved by the state in tracts not to exceed six hundred forty acres or an entire government-surveyed section. The procedures contained at RCW 79.01.616 through 79.01.651, inclusive, shall apply thereto.

[1987 c 20 § 16; 1982 1st ex.s. c 21 § 39.]

RCW 79.90.340 Option contracts for prospecting and leases for mining and extraction of coal from aquatic lands.

The department of natural resources is authorized to execute option contracts for prospecting purposes and leases for the mining and extraction of coal from any aquatic lands owned by the state or from which it may hereafter acquire title, or from any aquatic lands sold or leased by the state the minerals of which have been reserved by the state. The procedures contained at RCW 79.01.652 through 79.01.696, inclusive, shall apply thereto.

[1982 1st ex.s. c 21 § 40.]

RCW 79.90.350 Subdivision of leases--Fee.

Whenever the holder of any contract to purchase any tidelands or shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, or the holder of any lease of any such lands, except for mining of valuable minerals, or coal, or extraction of petroleum or gas, shall surrender the same to the department of natural resources with the request to have it divided into two or more contracts or leases, the department may divide the same and issue new contracts, or leases: PROVIDED, That no new contract or lease shall issue while there is due and unpaid any rental, taxes, or assessments on the land held under such contract or lease, nor in any case where the department is of the opinion that the state's security would be impaired or endangered by the proposed division. For all such new contracts, or leases, a fee as determined by the board of natural resources for each new contract or lease issued, shall be paid by the applicant and such fee shall be paid into the state treasury to the resource management cost account in the general fund, pursuant to RCW 79.64.020.

[1982 1st ex.s. c 21 § 41.]

RCW 79.90.360 Effect of mistake or fraud.

Any sale or lease of tidelands or shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, made by mistake, or not in accordance with law, or obtained by fraud or misrepresentation, shall be void, and the contract of purchase, or lease, issued thereon shall be of no effect, and the holder of such contract, or lease, shall be required to surrender the same to the department of natural resources, which, except in the case of fraud on the part of the purchaser, or lessee, shall cause the money paid on account of such surrendered contract, or lease, to be refunded to the holder thereof, provided the same has not been paid into the state treasury.

[1982 1st ex.s. c 21 § 42.]

RCW 79.90.370 Assignment of contracts or leases.

All contracts of purchase of tidelands or shorelands belonging to the state, otherwise permitted under RCW 79.94.150 to be sold, and all leases of tidelands, shorelands, or beds of

navigable waters belonging to the state issued by the department of natural resources shall be assignable in writing by the contract holder or lessee. The assignee shall be subject to the provisions of law applicable to the purchaser, or lessee, of whom he is the assignee, and shall have the same rights in all respects as the original purchaser, or lessee, of the lands, but only if the assignment is first approved by the department and entered upon the records in the office of the commissioner of public lands.

[1982 1st ex.s. c 21 § 43.]

RCW 79.90.380 Abstracts of state-owned aquatic lands.

The department of natural resources shall cause full and correct abstracts of all aquatic lands, to be made and kept in the same manner as provided for in RCW 79.01.304.

[1982 1st ex.s. c 21 § 44.]

RCW 79.90.390 Distraint or sale of improvements for taxes.

Whenever improvements have been made on state-owned tidelands, shorelands or beds of navigable waters, in front of cities or towns, prior to the location of harbor lines in front of such cities or towns, and the reserved harbor area as located include such improvements, no distraint or sale of such improvements for taxes shall be had until six months after said lands have been leased or offered for lease: PROVIDED, That this section shall not affect or impair the lien for taxes on said improvements.

[1982 1st ex.s. c 21 § 45.]

RCW 79.90.400 Aquatic lands--Court review of actions.

Any applicant to purchase, or lease, any aquatic lands of the state, or any valuable materials thereon, and any person whose property rights or interest will be affected by such sale or lease, feeling himself aggrieved by any order or decision of the board of natural resources, or the commissioner of public lands, concerning the same, may appeal therefrom in the manner provided in RCW 79.01.500.

[1982 1st ex.s. c 21 § 46.]

RCW 79.90.410 Reconsideration of official acts.

The department of natural resources may review and reconsider any of its official acts relating to the aquatic lands of the state until such time as a lease, contract, or deed shall have been made, executed, and finally issued, and the department may recall any lease, contract, or deed issued for the purpose of correcting mistakes or errors, or supplying omissions.

[1982 1st ex.s. c 21 § 47.]

RCW 79.90.450 Aquatic lands--Findings.

The legislature finds that state-owned aquatic lands are a finite natural resource of great value and an irreplaceable public heritage. The legislature recognizes that the state owns these aquatic lands in fee and has delegated to the department of natural resources the responsibility to manage these lands for the benefit of the public. The legislature finds that water-dependent industries and activities have played a major role in the history of the state and will continue to be important in the future. The legislature finds that revenues derived from leases of state-owned aquatic lands should be used to enhance opportunities for public recreation, shoreline access, environmental protection, and other public benefits associated with the aquatic lands of the state. The legislature further finds that aquatic lands are faced with conflicting use demands. The purpose of RCW 79.90.450 through 79.90.545 is to articulate a management philosophy to guide the exercise of the state's ownership interest and the exercise of the department's management authority, and to establish standards for determining equitable and predictable lease rates for users of state-owned aquatic lands.

[1984 c 221 § 1.]

RCW 79.90.455 Aquatic lands--Management guidelines.

The management of state-owned aquatic lands shall be in conformance with constitutional and statutory requirements. The manager of state-owned aquatic lands shall strive to provide a balance of public benefits for all citizens of the state. The public benefits provided by aquatic lands are varied and include:

- (1) Encouraging direct public use and access;
- (2) Fostering water-dependent uses;
- (3) Ensuring environmental protection;
- (4) Utilizing renewable resources.

Generating revenue in a manner consistent with subsections (1) through (4) of this section is a public benefit.

[1984 c 221 § 2.]

RCW 79.90.457 Authority to exchange state-owned tidelands and shorelands--Rules--Limitation.

The department of natural resources may exchange state-owned tidelands and shorelands with private and other public landowners if the exchange is in the public interest and will actively contribute to the public benefits established in RCW 79.90.455. The board of natural resources shall adopt rules which establish criteria for determining when a proposed exchange is in the public interest and actively contributes to the public benefits established in RCW 79.90.455. The department may not exchange state-owned harbor areas or waterways.

[1995 c 357 § 1.]

RCW 79.90.460 Aquatic lands--Preservation and enhancement of water-dependent uses--Leasing authority.

(1) The management of state-owned aquatic lands shall preserve and enhance water-dependent uses. Water-dependent uses shall be favored over other uses in aquatic land planning and in resolving conflicts between competing lease applications. In cases of conflict between water-dependent uses, priority shall be given to uses which enhance renewable resources, water-borne commerce, and the navigational and biological capacity of the waters, and to state-wide interests as distinguished from local interests.

(2) Nonwater-dependent use of state-owned aquatic lands is a low-priority use providing minimal public benefits and shall not be permitted to expand or be established in new areas except in exceptional circumstances where it is compatible with water-dependent uses occurring in or planned for the area.

(3) The department shall consider the natural values of state-owned aquatic lands as wildlife habitat, natural area preserve, representative ecosystem, or spawning area prior to issuing any initial lease or authorizing any change in use. The department may withhold from leasing lands which it finds to have significant natural values, or may provide within any lease for the protection of such values.

(4) The power to lease state-owned aquatic lands is vested in the department of natural resources, which has the authority to make leases upon terms, conditions, and length of time in conformance with the state Constitution and chapters 79.90 through 79.96 RCW.

(5) State-owned aquatic lands shall not be leased to persons or organizations which discriminate on the basis of race, color, creed, religion, sex, age, or physical or mental handicap.

[1984 c 221 § 3.]

RCW 79.90.465 Definitions.

The definitions in this section apply throughout chapters 79.90 through 79.96 RCW.

(1) "Water-dependent use" means a use which cannot logically exist in any location but on the water. Examples include, but are not limited to, water-borne commerce; terminal and transfer facilities; ferry terminals; watercraft sales in conjunction with other water-dependent uses; watercraft construction, repair, and maintenance; moorage and launching facilities; aquaculture; log booming; and public fishing piers and parks.

(2) "Water-oriented use" means a use which historically has been dependent on a waterfront location, but with existing technology could be located away from the waterfront. Examples include, but are not limited to, wood products manufacturing, watercraft sales, fish processing, petroleum refining, sand and gravel processing, log storage, and house boats. For the purposes of determining rent under this chapter, water-oriented uses shall be classified as water-dependent uses if the activity either is conducted on state-owned aquatic lands leased on October 1, 1984, or was actually conducted on the state-owned aquatic lands for at least three years before October 1, 1984. If, after October 1, 1984, the activity is changed to a use other than

a water-dependent use, the activity shall be classified as a nonwater-dependent use. If continuation of the existing use requires leasing additional state-owned aquatic lands and is permitted under the shoreline management act of 1971, chapter 90.58 RCW, the department may allow reasonable expansion of the water-oriented use.

(3) "Nonwater-dependent use" means a use which can operate in a location other than on the waterfront. Examples include, but are not limited to, hotels, condominiums, apartments, restaurants, retail stores, and warehouses not part of a marine terminal or transfer facility.

(4) "Log storage" means the water storage of logs in rafts or otherwise prepared for shipment in water-borne commerce, but does not include the temporary holding of logs to be taken directly into a vessel or processing facility.

(5) "Log booming" means placing logs into and taking them out of the water, assembling and disassembling log rafts before or after their movement in water-borne commerce, related handling and sorting activities taking place in the water, and the temporary holding of logs to be taken directly into a processing facility. "Log booming" does not include the temporary holding of logs to be taken directly into a vessel.

(6) "Department" means the department of natural resources.

(7) "Port district" means a port district created under Title 53 RCW.

(8) The "real rate of return" means the average for the most recent ten calendar years of the average rate of return on conventional real property mortgages as reported by the federal home loan bank board or any successor agency, minus the average inflation rate for the most recent ten calendar years.

(9) The "inflation rate" for a given year is the percentage rate of change in the previous calendar year's all commodity producer price index of the bureau of labor statistics of the United States department of commerce. If the index ceases to be published, the department shall designate by rule a comparable substitute index.

(10) "Public utility lines" means pipes, conduits, and similar facilities for distribution of water, electricity, natural gas, telephone, other electronic communication, and sewers, including sewer outfall lines.

(11) "Terminal" means a point of interchange between land and water carriers, such as a pier, wharf, or group of such, equipped with facilities for care and handling of cargo and/or passengers.

(12) "State-owned aquatic lands" means those aquatic lands and waterways administered by the department of natural resources or managed under RCW 79.90.475 by a port district. "State-owned aquatic lands" does not include aquatic lands owned in fee by, or withdrawn for the use of, state agencies other than the department of natural resources.

[1984 c 221 § 4.]

RCW 79.90.470 Aquatic lands--Use for public utility lines--Use for public parks or public recreation purposes--Lease of tidelands in front of public parks.

The use of state-owned aquatic lands for public utility lines owned by a governmental entity shall be granted without charge by an agreement, permit, or other instrument if the use is

consistent with the purposes of RCW 79.90.450 through 79.90.460 and does not obstruct navigation or other public uses. Use for public parks or public recreation purposes shall be granted without charge if the aquatic lands and improvements are available to the general public on a first-come, first-served basis and are not managed to produce a profit for the operator or a concessionaire. The department may lease state-owned tidelands that are in front of state parks only with the approval of the state parks and recreation commission. The department may lease bedlands in front of state parks only after the department has consulted with the state parks and recreation commission.

[1984 c 221 § 5.]

RCW 79.90.475 Management of certain aquatic lands by port district--Agreement--Rent--Model management agreement.

Upon request of a port district, the department and port district may enter into an agreement authorizing the port district to manage state-owned aquatic lands abutting or used in conjunction with and contiguous to uplands owned, leased, or otherwise managed by a port district, for port purposes as provided in Title 53 RCW. Such agreement shall include, but not be limited to, provisions defining the specific area to be managed, the term, conditions of occupancy, reservations, periodic review, and other conditions to ensure consistency with the state Constitution and the policies of this chapter. If a port district acquires operating management, lease, or ownership of real property which abuts state-owned aquatic lands currently under lease from the state to a person other than the port district, the port district shall manage such aquatic lands if: (1) The port district acquires the leasehold interest in accordance with state law, or (2) the current lessee and the department agree to termination of the current lease to accommodate management by the port. The administration of aquatic lands covered by a management agreement shall be consistent with the aquatic land policies of chapters 79.90 through 79.96 RCW and the implementing regulations adopted by the department. The administrative procedures for management of the lands shall be those of Title 53 RCW.

No rent shall be due the state for the use of state-owned aquatic lands managed under this section for water-dependent or water-oriented uses. If a port district manages state-owned aquatic lands under this section and either leases or otherwise permits any person to use such lands, the rental fee attributable to such aquatic land only shall be comparable to the rent charged lessees for the same or similar uses by the department: PROVIDED, That a port district need not itemize for the lessee any charges for state-owned aquatic lands improved by the port district for use by carriers by water. If a port leases state-owned aquatic lands to any person for nonwater-dependent use, eighty-five percent of the revenue attributable to the rent of the state-owned aquatic land only shall be paid to the state.

Upon application for a management agreement, and so long as the application is pending and being diligently pursued, no rent shall be due the department for the lease by the port district of state-owned aquatic lands included within the application for water-dependent or water-oriented uses.

The department and representatives of the port industry shall develop a proposed model

management agreement which shall be used as the basis for negotiating the management agreements required by this section. The model management agreement shall be reviewed and approved by the board of natural resources.

[1984 c 221 § 6.]

RCW 79.90.480 Determination of annual rent rates for lease of aquatic lands for water-dependent uses--Marina leases.

Except as otherwise provided by this chapter, annual rent rates for the lease of state-owned aquatic lands for water-dependent uses shall be determined as follows:

(1)(a) The assessed land value, exclusive of improvements, as determined by the county assessor, of the upland tax parcel used in conjunction with the leased area or, if there are no such uplands, of the nearest upland tax parcel used for water-dependent purposes divided by the parcel area equals the upland value.

(b) The upland value times the area of leased aquatic lands times thirty percent equals the aquatic land value.

(2) As of July 1, 1989, and each July 1 thereafter, the department shall determine the real capitalization rate to be applied to water-dependent aquatic land leases commencing or being adjusted under subsection (3)(a) of this section in that fiscal year. The real capitalization rate shall be the real rate of return, except that until June 30, 1989, the real capitalization rate shall be five percent and thereafter it shall not change by more than one percentage point in any one year or be more than seven percent or less than three percent.

(3) The annual rent shall be:

(a) Determined initially, and redetermined every four years or as otherwise provided in the lease, by multiplying the aquatic land value times the real capitalization rate; and

(b) Adjusted by the inflation rate each year in which the rent is not determined under subsection (3)(a) of this section.

(4) If the upland parcel used in conjunction with the leased area is not assessed or has an assessed value inconsistent with the purposes of the lease, the nearest comparable upland parcel used for similar purposes shall be substituted and the lease payment determined in the same manner as provided in this section.

(5) For the purposes of this section, "upland tax parcel" is a tax parcel, some portion of which has upland characteristics. Filled tidelands or shorelands with upland characteristics which abut state-owned aquatic land shall be considered as uplands in determining aquatic land values.

(6) The annual rent for filled state-owned aquatic lands that have the characteristics of uplands shall be determined in accordance with RCW 79.90.500 in those cases in which the state owns the fill and has a right to charge for the fill.

(7) For leases for marina uses only, beginning on June 11, 1998, the annual rental rates in effect on December 31, 1997, shall remain in effect until July 1, 1999, at which time the annual water-dependent rent shall be determined by the method in effect at that time. In order to be eligible for the rate to remain at this level, a marina lease must be in good standing, meaning that

the lessee must be current with payment of rent, the lease not expired or in approved holdover status, and the lessee not in breach of other terms of the agreement.

(8) For all new leases for marinas, or any other water-dependent use, issued after December 31, 1997, the initial annual water-dependent rent shall be determined by the methods in subsections (1) through (6) of this section.

[1998 c 185 § 2; 1984 c 221 § 7.]

Notes:

Findings--Report--1998 c 185: "(1) The legislature finds that the current method for determining water-dependent rental rates for aquatic land leases may not be achieving the management goals in RCW 79.90.455. The current method for setting rental rates, as well as alternatives to the current methods, should be evaluated in light of achieving management goals for aquatic lands leases. The legislature further finds that there should be no further increases in water-dependent rental rates for marina leases before the completion of this evaluation.

(2) The department of natural resources shall study and prepare a report to the legislature on alternatives to the current method for determination of water-dependent rent set forth in RCW 79.90.480. The report shall be prepared with the assistance of appropriate outside economic expertise and stakeholder involvement. Affected stakeholders shall participate with the department by providing information necessary to complete this study. For each alternative, the report shall:

- (a) Describe each method and the costs and benefits of each;
- (b) Compare each with the current method of calculating rents;
- (c) Provide the private industry perspective;
- (d) Describe the public perspective;
- (e) Analyze the impact on state lease revenue;
- (f) Evaluate the impacts of water-dependent rates on economic development in economically distressed counties; and
- (g) Evaluate the ease of administration.

(3) The report shall be presented to the legislature by November 1, 1998, with the recommendations of the department clearly identified. The department's recommendations shall include draft legislation as necessary for implementation of its recommendations." [1998 c 185 § 1.]

RCW 79.90.485 Log storage rents.

(1) Until June 30, 1989, the log storage rents per acre shall be the average rents the log storage leases in effect on July 1, 1984, would have had under the formula for water-dependent leases as set out in RCW 79.90.480, except that the aquatic land values shall be thirty percent of the assessed value of the abutting upland parcels exclusive of improvements, if they are assessed. If the abutting upland parcel is not assessed, the nearest assessed upland parcel shall be used.

(2) On July 1, 1989, and every four years thereafter, the base log storage rents established under subsection (1) of this section shall be adjusted in proportion to the change in average water-dependent lease rates per acre since the date the log storage rates were last established under this section.

(3) The annual rent shall be adjusted by the inflation rate each year in which the rent is not determined under subsection (1) or (2) of this section.

(4) If the lease provides for seasonal use so that portions of the leased area are available for public use without charge part of the year, the annual rent may be discounted to reflect such public use in accordance with rules adopted by the board of natural resources.

[1984 c 221 § 8.]

RCW 79.90.490 Rent for leases in effect October 1, 1984.

For leases in effect on October 1, 1984, the rent shall remain at the annual rate in effect on September 30, 1984, until the next lease anniversary date, at which time rent established under RCW 79.90.480 or 79.90.485 shall become effective. If the first rent amount established is an increase of more than one hundred dollars and is more than thirty-three percent above the rent in effect on September 30, 1984, the annual rent shall not increase in any year by more than thirty-three percent of the difference between the previous rent and the rent established under RCW 79.90.480 or 79.90.485. If the first rent amount established under RCW 79.90.480 or 79.90.485 is more than thirty-three percent below the rent in effect on September 30, 1984, the annual rent shall not decrease in any year by more than thirty-three percent of the difference between the previous rent and the rent established under RCW 79.90.480 or 79.90.485. Thereafter, notwithstanding any other provision of this title, the annual rental established under RCW 79.90.480 or 79.90.485 shall not increase more than fifty percent in any year.

This section applies only to leases of state-owned aquatic lands subject to RCW 79.90.480 or 79.90.485.

[1984 c 221 § 9.]

RCW 79.90.495 Rents and fees for aquatic lands used for aquaculture production and harvesting.

If state-owned aquatic lands are used for aquaculture production or harvesting, rents and fees shall be established through competitive bidding or negotiation.

[1984 c 221 § 10.]

RCW 79.90.500 Aquatic lands--Rents for nonwater-dependent uses--Rents and fees for the recovery of mineral or geothermal resources.

Leases for nonwater-dependent uses of state-owned aquatic lands shall be charged the fair market rental value of the leased lands, determined in accordance with appraisal techniques specified by rule. However, rents for nonwater-dependent uses shall always be more than the amount that would be charged as rent for a water-dependent use of the same parcel. Rents and fees for the mining or other recovery of mineral or geothermal resources shall be established through competitive bidding, negotiations, or as otherwise provided by statute.

[1984 c 221 § 11.]

RCW 79.90.505 Aquatic lands--Rents for multiple uses.

If water-dependent and nonwater-dependent uses occupy separate portions of the same

leased parcel of state-owned aquatic land, the rental rate for each use shall be that established for such use by this chapter, prorated in accordance with the proportion of the whole parcel that each use occupies. If water-dependent and nonwater-dependent uses occupy the same portion of a leased parcel of state-owned aquatic land, the rental rate for such parcel shall be subject to negotiation with the department taking into account the proportion of the improvements each use occupies.

[1984 c 221 § 12.]

RCW 79.90.510 Aquatic lands--Lease for water-dependent use--Rental for nonwater-dependent use.

If a parcel leased for water-dependent uses is used for an extended period of time, as defined by rule of the department, for a nonwater-dependent use, the rental for the nonwater-dependent use shall be negotiated with the department.

[1984 c 221 § 13.]

RCW 79.90.515 Aquatic lands--Rent for improvements.

Except as agreed between the department and the lessee prior to construction of the improvements, rent shall not be charged under any lease of state-owned aquatic lands for improvements, including fills, authorized by the department or installed by the lessee or its predecessor before June 1, 1971, so long as the lands remain under a lease or succession of leases without a period of three years in which no lease is in effect or a bona fide application for a lease is pending.

If improvements were installed under a good faith belief that a state aquatic lands lease was not necessary, rent shall not be charged for the improvements if, within ninety days after specific written notification by the department that a lease is required, the owner either applies for a lease or files suit to determine if a lease is required.

[1984 c 221 § 14.]

RCW 79.90.520 Aquatic lands--Administrative review of proposed rent.

The manager shall, by rule, provide for an administrative review of any aquatic land rent proposed to be charged. The rules shall require that the lessee or applicant for release file a request for review within thirty days after the manager has notified the lessee or applicant of the rent due. For leases issued by the department, the final authority for the review rests with the board of natural resources. For leases managed under RCW 79.90.475, the final authority for the review rests with the appropriate port commission. If the request for review is made within thirty days after the manager's final determination as to the rental, the lessee may pay rent at the preceding year's rate pending completion of the review, and shall pay any additional rent or be entitled to a refund, with interest thirty days after announcement of the decision. The interest rate

shall be fixed, from time to time, by rule adopted by the board of natural resources and shall not be less than six percent per annum. Nothing in this section abrogates the right of an aggrieved party to pursue legal remedies. For purposes of this section, "manager" is the department except where state-owned aquatic lands are managed by a port district, in which case "manager" is the port district.

[1991 c 64 § 1; 1984 c 221 § 15.]

RCW 79.90.525 Aquatic lands--Security for leases for more than one year.

For any lease for a term of more than one year, the department may require that the rent be secured by insurance, bond, or other security satisfactory to the department in an amount not exceeding two years' rent. The department may require additional security for other lease provisions. The department shall not require cash deposits exceeding one-twelfth of the annual rental.

[1984 c 221 § 16.]

RCW 79.90.530 Aquatic lands--Payment of rent.

If the annual rent charged for the use of a parcel of state-owned aquatic lands exceeds four thousand dollars, the lessee may pay on a prorated quarterly basis. If the annual rent exceeds twelve thousand dollars, the lessee may pay on a prorated monthly basis.

[1984 c 221 § 17.]

RCW 79.90.535 Aquatic lands--Interest rate.

The interest rate and all interest rate guidelines shall be fixed, from time to time, by rule adopted by the board of natural resources and shall not be less than six percent per annum.

[1991 c 64 § 2; 1984 c 221 § 18.]

RCW 79.90.540 Adoption of rules.

The department shall adopt such rules as are necessary to carry out the purposes of RCW 79.90.450 through 79.90.535, specifically including criteria for determining under RCW 79.90.480(4) when an abutting upland parcel has been inappropriately assessed and for determining the nearest comparable upland parcel used for water-dependent uses.

[1984 c 221 § 19.]

RCW 79.90.545 Application to existing property rights--Application of Shoreline Management Act.

Nothing in this chapter or RCW 79.93.040 or 79.93.060 shall modify or affect any

existing legal rights involving the boundaries of, title to, or vested property rights in aquatic lands or waterways. Nothing in this chapter shall modify, alter, or otherwise affect the applicability of chapter 90.58 RCW.

[1984 c 221 § 20.]

RCW 79.90.550 Aquatic land disposal sites--Legislative findings.

The legislature finds that the department of natural resources provides, manages, and monitors aquatic land disposal sites on state-owned aquatic lands for materials dredged from rivers, harbors, and shipping lanes. These disposal sites are approved through a cooperative planning process by the departments of natural resources and ecology, the United States corps of engineers, and the United States environmental protection agency in cooperation with the *Puget Sound water quality authority. These disposal sites are essential to the commerce and well being of the citizens of the state of Washington. Management and environmental monitoring of these sites are necessary to protect environmental quality and to assure appropriate use of state-owned aquatic lands. The creation of an aquatic land dredged material disposal site account is a reasonable means to enable and facilitate proper management and environmental monitoring of these disposal sites.

[1987 c 259 § 1.]

Notes:

***Reviser's note:** The Puget Sound water quality authority and its powers and duties, pursuant to the Sunset Act, chapter 43.131 RCW, were terminated June 30, 1995, and repealed June 30, 1996. See 1990 c 115 §§ 11 and 12. Powers, duties, and functions of the Puget Sound water quality authority pertaining to cleanup and protection of Puget Sound transferred to the Puget Sound action team by 1996 c 138 § 11. See RCW 90.71.903.

Effective date--1987 c 259: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect on July 1, 1987." [1987 c 259 § 5.]

RCW 79.90.555 Aquatic land dredged material disposal site account.

The aquatic land dredged material disposal site account is hereby established in the state treasury. The account shall consist of funds appropriated to the account; funds transferred or paid to the account pursuant to settlements; court or administrative agency orders or judgments; gifts and grants to the account; and all funds received by the department of natural resources from users of aquatic land dredged material disposal sites. After appropriation, moneys in the fund may be spent only for the management and environmental monitoring of aquatic land dredged material disposal sites. The account is subject to the allotment procedure provided under chapter 43.88 RCW.

[1991 sp.s. c 13 § 63; 1987 c 259 § 2.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1987 c 259: See note following RCW 79.90.550.

RCW 79.90.560 Fees for use of aquatic land dredged material disposal sites authorized.

The department of natural resources shall, from time to time, estimate the costs of site management and environmental monitoring at aquatic land dredged material disposal sites and may, by rule, establish fees for use of such sites in amounts no greater than necessary to cover the estimated costs. All such revenues shall be placed in the aquatic land dredged material disposal site account under RCW 79.90.555.

[1987 c 259 § 3.]

Notes:

Effective date--1987 c 259: See note following RCW 79.90.550.

RCW 79.90.565 Archaeological activities on state-owned aquatic lands--Agreements, leases, or other conveyances.

After consultation with the director of community, trade, and economic development, the department of natural resources may enter into agreements, leases, or other conveyances for archaeological activities on state-owned aquatic lands. Such agreements, leases, or other conveyances may contain such conditions as are required for the department of natural resources to comply with its legal rights and duties. All such agreements, leases, or other conveyances, shall be issued in accordance with the terms of chapters 79.90 through 79.96 RCW.

[1995 c 399 § 210; 1988 c 124 § 9.]

Notes:

Severability--Intent--Application--1988 c 124: See RCW 27.53.901 and notes following RCW 27.53.030.

RCW 79.90.900 Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.
See RCW 79.96.901 through 79.96.905.

RCW 79.90.901 Severability--1984 c 221.

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

[1984 c 221 § 31.]

RCW 79.90.902 Effective date--1984 c 221.

This act shall take effect on October 1, 1984.

[1984 c 221 § 32.]

Chapter 79.91 RCW
AQUATIC LANDS--EASEMENTS AND RIGHTS OF WAY

Sections	
79.91.010	Certain aquatic lands subject to easements for removal of valuable materials.
79.91.020	Certain aquatic lands subject to easements for removal of valuable materials--Private easements subject to common use in removal of valuable materials.
79.91.030	Certain state and aquatic lands subject to easements for removal of valuable materials--Reasonable facilities and service for transporting must be furnished.
79.91.040	Certain state and aquatic lands subject to easements for removal of valuable materials--Duty of utilities and transportation commission.
79.91.050	Certain state and aquatic lands subject to easements for removal of valuable materials--Penalty for violation of orders.
79.91.060	Certain state and aquatic lands subject to easements for removal of valuable materials--Application for right of way.
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79.91.080	United States of America, state agency, county, or city right of way for roads and streets over, and wharves over and upon aquatic lands.
79.91.090	Railroad bridge rights of way across navigable streams.
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79.91.190	Grant of overflow rights.
79.91.200	Construction of RCW 79.91.010 through 79.91.190 relating to rights of way and overflow rights.
79.91.210	Grant of such easements and rights of way as applicant may acquire in private lands by eminent domain.
79.91.900	Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.

RCW 79.91.010 Certain aquatic lands subject to easements for removal of valuable materials.

All tide and shore lands originally belonging to the state, and which were granted, sold or leased at any time after June 15, 1911, and which contain any valuable materials or are contiguous to or in proximity of state lands or other tide or shore lands which contain any valuable materials, shall be subject to the right of the state or any grantee or lessee thereof who has acquired such other lands, or any valuable materials thereon, after June 15, 1911, to acquire the right of way over such lands so granted, sold or leased, for private railroads, skid roads,

flumes, canals, watercourses or other easements for the purpose of, and to be used in, transporting and moving such valuable materials from such other lands, over and across the lands so granted or leased in accordance with the provisions of RCW 79.01.312.

[1982 1st ex.s. c 21 § 48.]

RCW 79.91.020 Certain aquatic lands subject to easements for removal of valuable materials--Private easements subject to common use in removal of valuable materials.

Every right of way for a private railroad, skid road, canal, flume, or watercourse, or other easement, over and across any tide or shore lands belonging to the state, for the purpose of, and to be used in, transporting and moving valuable materials of the land, granted after June 15, 1911, shall be subject to joint and common use in accordance with the provisions of RCW 79.01.316.

[1982 1st ex.s. c 21 § 49.]

RCW 79.91.030 Certain state and aquatic lands subject to easements for removal of valuable materials--Reasonable facilities and service for transporting must be furnished.

Any person having acquired a right of way or easement as provided in RCW 79.91.010 and 79.91.020 over any tidelands or shorelands belonging to the state or over or across beds of any navigable water or stream for the purpose of transporting or moving valuable materials and being engaged in such business, or any grantee or lessee thereof acquiring after June 15, 1911, state lands or tide or shore lands containing valuable materials, where said land is contiguous to or in proximity of such right of way or easement, shall accord to the state or any person acquiring after June 15, 1911, valuable materials upon any such lands, proper and reasonable facilities and service for transporting and moving such valuable materials under reasonable rules and regulations and upon payment of just and reasonable charges thereof in accordance with the provisions of RCW 79.01.320.

[1982 1st ex.s. c 21 § 50.]

RCW 79.91.040 Certain state and aquatic lands subject to easements for removal of valuable materials--Duty of utilities and transportation commission.

Should the owner or operator of any private railroad, skid road, flume, canal, watercourse or other right of way or easement provided for in RCW 79.91.020 and 79.91.030 fail to agree with the state or any grantee or lessee thereof, as to the reasonable and proper rules, regulations, and charges, concerning the transportation and movement of valuable materials from those lands contiguous to or in proximity to the lands over which such private right of way or easement is operated, the state or any grantee or lessee thereof, owning and desiring to have such valuable materials transported or moved, may apply to the Washington state utilities and transportation commission for an inquiry into the reasonableness of the rules and regulations, investigate the

same, and make such binding reasonable, proper and just rates and regulations in accordance with the provisions of RCW 79.01.324.

[1982 1st ex.s. c 21 § 51.]

RCW 79.91.050 Certain state and aquatic lands subject to easements for removal of valuable materials--Penalty for violation of orders.

Any person owning or operating any right of way or easement subject to the provisions of RCW 79.91.020 through 79.91.040, over and across any tidelands or shorelands belonging to the state or across any beds of navigable waters, and violating or failing to comply with any rule, regulation, or order made by the utilities and transportation commission, after inquiry, investigation, and a hearing as provided in RCW 79.91.040, shall be subject to the same penalties provided in RCW 79.01.328.

[1982 1st ex.s. c 21 § 52.]

RCW 79.91.060 Certain state and aquatic lands subject to easements for removal of valuable materials--Application for right of way.

Any person engaged in the business of logging or lumbering, quarrying, mining, or removing sand, gravel, or other valuable materials from land, and desirous of obtaining a right of way or easement provided for in RCW 79.91.010 through 79.91.030 over and across any tide or shore lands belonging to the state, or beds of navigable waters or any such lands sold or leased by the state since June 15, 1911, shall file with the department of natural resources upon a form to be furnished for that purpose, a written application for such right of way in accordance with the provisions of RCW 79.01.332.

[1982 1st ex.s. c 21 § 53.]

RCW 79.91.070 Certain state and aquatic lands subject to easements for removal of valuable materials--Forfeiture for nonuser.

Any such right of way or easement granted under the provisions of RCW 79.91.010 through 79.91.030 which has never been used, or for a period of two years has ceased to be used for the purpose for which it was granted, shall be deemed forfeited. The forfeiture of any such right of way heretofore granted or granted under the provisions of RCW 79.91.010 through 79.91.030, shall be rendered effective by the mailing of a notice of such forfeiture to the grantee thereof at his last known post office address and by posting a copy of such certificate, or other record of the grant, in the office of the commissioner of public lands with the word "canceled" and the date of such cancellation.

[1982 1st ex.s. c 21 § 54.]

RCW 79.91.080 United States of America, state agency, county, or city right of way for roads and streets over, and wharves over and upon aquatic lands.

Any county or city or the United States of America or any state agency desiring to locate, establish, and construct a road or street over and across any aquatic lands, or wharf over any tide or shore lands, belonging to the state, shall by resolution of the legislative body of such county, or city council or other governing body of such city, or proper agency of the United States of America or state agency, cause to be filed with the department of natural resources a petition for a right of way for such road or street or wharf in accordance with the provisions of RCW 79.01.340.

The department may grant the petition if it deems it in the best interest of the state and upon payment for such right of way and any damages to the affected aquatic lands.

[1982 1st ex.s. c 21 § 55.]

RCW 79.91.090 Railroad bridge rights of way across navigable streams.

Any railroad company heretofore or hereafter organized under the laws of the territory or state of Washington, or under any other state or territory of the United States, or under any act of the congress of the United States, and authorized to do business in the state and to construct and operate railroads therein, shall have the right to construct bridges across the navigable streams within this state over which the line or lines of its railway shall run for the purpose of being made a part of said railway line, or for the more convenient use thereof, if said bridges are so constructed as not to interfere with, impede, or obstruct navigation on such streams: PROVIDED, That payment for any such right of way and any damages to those aquatic lands affected be first paid.

[1982 1st ex.s. c 21 § 56.]

RCW 79.91.100 Public bridges or trestles across waterways and aquatic lands.

Counties, cities, towns, and other municipalities shall have the right to construct bridges and trestles across waterways heretofore or hereafter laid out under the authority of the state of Washington, and over and across any tide or shore lands and harbor areas of the state adjacent thereto over which the projected line or lines of highway will run, if such bridges or trestles are constructed in good faith for the purpose of being made a part of the constructed line of such a highway, upon payment for any such right of way and upon payment for any damages to those aquatic lands affected.

[1982 1st ex.s. c 21 § 57.]

RCW 79.91.110 Common carriers may bridge or trestle state waterways.

Any person authorized by any state or municipal law or ordinance to construct and operate railroads, interurban railroads or street railroads as common carriers within this state,

shall have the right to construct bridges or trestles across waterways laid out under the authority of the state of Washington, over which the projected line or lines of railroad will run. The bridges or trestles shall be constructed in good faith for the purpose of being made a part of the constructed line of such railroad, and may also include a roadway for the accommodation of vehicles and foot passengers. Full payment for any such right of way and any damages to those aquatic lands affected by the right of way shall first be made.

[1982 1st ex.s. c 21 § 58.]

RCW 79.91.120 Location and plans of bridge or trestle to be approved--Future alterations.

The location and plans of any bridge, draw bridge, or trestle proposed to be constructed under RCW 79.91.090 through 79.91.110 shall be submitted to and approved by the department of natural resources before construction is commenced: PROVIDED, That in case the portion of such waterway, river, stream, or watercourse, at the place to be so crossed is navigable water of the United States, or otherwise within the jurisdiction of the United States, such location and plans shall also be submitted to and approved by the United States Corps of Engineers before construction is commenced. When plans for any bridge or trestle have been approved by the department of natural resources and the United States Corps of Engineers, it shall be unlawful to deviate from such plans either before or after the completion of such structure, unless the modification of such plans has previously been submitted to, and received the approval of the department of natural resources and the United States Corps of Engineers, as the case may be. Any structure hereby authorized and approved as indicated in this section shall remain within the jurisdiction of the respective officer or officers approving the same, and shall be altered or changed from time to time at the expense of the municipality owning the highway, or at the expense of the common carriers, at the time owning the railway or road using such structure, to meet the necessities of navigation and commerce in such manner as may be from time to time ordered by the respective officer or officers at such time having jurisdiction of the same, and such orders may be enforced by appropriate action at law or in equity at the suit of the state.

[1982 1st ex.s. c 21 § 59.]

RCW 79.91.130 Right of way for utility pipelines, transmission lines, etc.

A right of way through, over and across any tidelands, shorelands, beds of navigable waters, oyster reserves belonging to the state, or the reversionary interest of the state in oyster lands may be granted to any person or the United States of America, constructing or proposing to construct, or which has heretofore constructed, any telephone line, ditch, flume, or pipeline for the domestic water supply of any municipal corporation or transmission line for the purpose of generating or transmitting electricity for light, heat or power.

[1982 1st ex.s. c 21 § 60.]

RCW 79.91.140 Right of way for utility pipelines, transmission lines, etc.--Procedure to acquire.

In order to obtain the benefits of the grant made in RCW 79.91.130, the person or the United States of America constructing or proposing to construct, or which has heretofore constructed, such telephone line, ditch, flume, pipeline, or transmission line, shall file, with the department of natural resources, a map accompanied by the field notes of the survey and location of such telephone line, ditch, flume, pipeline, or transmission line, and shall make payment therefor as provided in RCW 79.91.150. The land within the right of way shall be limited to an amount necessary for the construction of said telephone line, ditch, flume, pipeline, or transmission line sufficient for the purposes required, together with sufficient land on either side thereof for ingress and egress to maintain and repair the same. The grant shall also include the right to cut all standing timber outside the right of way marked as danger trees located on public lands upon full payment of the appraised value thereof.

[1982 1st ex.s. c 21 § 61.]

RCW 79.91.150 Right of way for utility pipelines, transmission lines, etc.--Appraisal--Certificate--Reversion for nonuser.

On the filing of the plat and field notes, as provided in RCW 79.91.140, the land applied for and any improvements included in the right of way applied for, if any, shall be appraised as in the case of an application to purchase state lands. Upon full payment of the appraised value of the aquatic land applied for, or upon payment of an annual rental when the department of natural resources deems a rental to be in the best interests of the state, and upon full payment of the appraised value of any danger trees and improvements, if any, the department shall issue to the applicant a certificate of the grant of such right of way stating the terms and conditions thereof and shall enter the same in the abstracts and records in the office of the commissioner of public lands, and thereafter any sale or lease of the lands affected by such right of way shall be subject to the easement of such right of way: PROVIDED, That should the person or the United States of America securing such right of way ever abandon the use of the same for the purposes for which it was granted, the right of way shall revert to the state, or the state's grantee.

[1982 1st ex.s. c 21 § 62.]

RCW 79.91.160 Right of way for irrigation, diking, and drainage purposes.

A right of way through, over, and across any tide or shore lands belonging to the state is hereby granted to any irrigation district, or irrigation company duly organized under the laws of this state, and to any person, or the United States of America, constructing or proposing to construct an irrigation ditch or pipeline for irrigation, or to any diking and drainage district or any diking and drainage improvement district proposing to construct a dike or drainage ditch.

[1982 1st ex.s. c 21 § 63.]

RCW 79.91.170 Right of way for irrigation, diking, and drainage purposes--Procedure to acquire.

In order to obtain the benefits of the grant provided for in RCW 79.91.160, the irrigation district, irrigation company, person, or the United States of America, constructing or proposing to construct such irrigation ditch or pipeline for irrigation, or the diking and drainage district or diking and drainage improvement district constructing or proposing to construct any dike or drainage ditch, shall file with the department of natural resources a map accompanied by the field notes of the survey and location of the proposed irrigation ditch, pipeline, dike, or drainage ditch, and shall pay to the state as provided in RCW 79.91.180, the amount of the appraised value of the said lands used for or included within such right of way. The land within such right of way shall be limited to an amount necessary for the construction of the irrigation ditch, pipeline, dike, or drainage ditch for the purposes required, together with sufficient land on either side thereof for ingress and egress to maintain and repair the same.

[1982 1st ex.s. c 21 § 64.]

RCW 79.91.180 Right of way for irrigation, diking, and drainage purposes--Appraisal--Certificate.

Upon the filing of the plat and field notes as in RCW 79.91.170, the lands included within the right of way applied for shall be appraised as in the case of an application to purchase such lands, at full market value thereof. Upon full payment of the appraised value of the lands the department of natural resources shall issue to the applicant a certificate of right of way, and enter the same in the records in the office of the commissioner of public lands and thereafter any sale or lease by the state of the lands affected by such right of way shall be subject thereto.

[1982 1st ex.s. c 21 § 65.]

RCW 79.91.190 Grant of overflow rights.

The department of natural resources shall have the power and authority to grant to any person, the right, privilege, and authority to perpetually back and hold water upon or over any state-owned tidelands or shorelands, and to overflow and inundate the same, whenever the department shall deem it necessary for the purpose of erecting, constructing, maintaining, or operating any water power plant, reservoir, or works for impounding water for power purposes, irrigation, mining, or other public use in accordance with the provisions of RCW 79.01.408.

[1982 1st ex.s. c 21 § 66.]

RCW 79.91.200 Construction of RCW 79.91.010 through 79.91.190 relating to rights of way and overflow rights.

RCW 79.91.010 through 79.91.190, relating to the acquiring of rights of way and

overflow rights through, over, and across aquatic lands belonging to the state, shall not be construed as exclusive or as affecting the right of municipal and public service corporations to acquire lands belonging to or under the control of the state, or rights of way or other rights thereover, by condemnation proceedings.

[1982 1st ex.s. c 21 § 67.]

RCW 79.91.210 Grant of such easements and rights of way as applicant may acquire in private lands by eminent domain.

The department of natural resources may grant to any person such easements and rights in tidelands and shorelands and oyster reserves owned by the state as the applicant may acquire in privately or publicly owned lands through proceedings in eminent domain in accordance with the provisions of RCW 79.01.414.

[1982 1st ex.s. c 21 § 68.]

RCW 79.91.900 Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.
See RCW 79.96.901 through 79.96.905.

**Chapter 79.92 RCW
AQUATIC LANDS--HARBOR AREAS**

Sections

79.92.010	Harbor lines and areas to be established.
79.92.020	Relocation of harbor lines by the harbor line commission.
79.92.030	Relocation of harbor lines authorized by legislature.
79.92.035	Modification of harbor lines in Port Gardner Bay.
79.92.060	Terms of harbor area leases.
79.92.070	Construction or extension of docks, wharves, etc., in harbor areas--New lease.
79.92.080	Re-leases of harbor areas.
79.92.090	Procedure to re-lease harbor areas.
79.92.100	Regulation of wharfage, dockage, and other tolls.
79.92.110	Harbor areas and tidelands within towns--Distribution of rents to municipal authorities.
79.92.900	Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.

RCW 79.92.010 Harbor lines and areas to be established.

It shall be the duty of the board of natural resources acting as the harbor line commission to locate and establish harbor lines and determine harbor areas, as required by section 1 of Article XV of the state Constitution, where such harbor lines and harbor areas have not heretofore been located and established.

[1982 1st ex.s. c 21 § 69.]

RCW 79.92.020 Relocation of harbor lines by the harbor line commission.

Whenever it appears that the inner harbor line of any harbor area heretofore determined has been so established as to overlap or fall inside the government meander line, or for any other good cause, the board of natural resources acting as the harbor line commission is empowered to relocate and reestablish said inner harbor line so erroneously established, outside of the meander line. All tidelands or shorelands within said inner harbor line so reestablished and relocated, shall belong to the state and may be sold or leased as other tidelands or shorelands of the first class in accordance with the provisions of RCW 79.94.150: PROVIDED, That in all other cases, authority to relocate the inner harbor line or outer harbor line, or both, shall first be obtained from the legislature.

[1982 1st ex.s. c 21 § 70.]

RCW 79.92.030 Relocation of harbor lines authorized by legislature.

The commission on harbor lines is hereby authorized to change, relocate, or reestablish harbor lines in Guemes Channel and Fidalgo Bay in front of the city of Anacortes, Skagit county; in Grays Harbor in front of the cities of Aberdeen, Hoquiam, and Cosmopolis, Grays Harbor county; Bellingham Bay in front of the city of Bellingham, Whatcom county; in Elliott Bay, Puget Sound and Lake Union within, and in front of the city of Seattle, King county, and within one mile of the limits of such city; Port Angeles harbor in front of the city of Port Angeles, Clallam county; in Lake Washington in front of the cities of Renton and Lake Forest Park, King county; Commencement Bay in front of the city of Tacoma, Pierce county; and within one mile of the limits of such city; Budd Inlet in front of the city of Olympia, Thurston county; the Columbia river in front of the city of Kalama, Cowlitz county; Port Washington Narrows and Sinclair Inlet in front of the city of Bremerton, Kitsap county; Sinclair Inlet in front of the city of Port Orchard, Kitsap county; in Liberty Bay in front of the city of Poulsbo, King county; the Columbia river in front of the city of Vancouver, Clark county; Port Townsend Bay in front of the city of Port Townsend, Jefferson county; the Swinomish Channel in front of the city of La Conner, Skagit county; and Port Gardner Bay in front of the city of Everett, Snohomish county, except no harbor lines shall be established west of the easterly shoreline of Jetty Island as presently situated or west of a line extending S 37° 09' 38" W from the Snohomish River Light (5); in Oakland Bay in front of the city of Shelton, Mason county; and within one mile of the limits of such city; in Gig Harbor in front of the city of Gig Harbor, Pierce county; and within one mile of the limits of such city.

[1989 c 79 § 1; 1982 1st ex.s. c 21 § 71.]

RCW 79.92.035 Modification of harbor lines in Port Gardner Bay.

The harbor line commission shall modify harbor lines in Port Gardner Bay as necessary to facilitate the conveyance through exchange authorized in RCW 79.94.450.

[1987 c 271 § 5.]

Notes:

Severability--1987 c 271: See note following RCW 79.95.050.

RCW 79.92.060 Terms of harbor area leases.

Applications, leases, and bonds of lessees shall be in such form as the department of natural resources shall prescribe. Every lease shall provide that the rental shall be payable to the department, and for cancellation by the department upon sixty days' written notice for any breach of the conditions thereof. Every lessee shall furnish a bond, with surety satisfactory to the department, with such penalty as the department may prescribe, but not less than five hundred dollars, conditioned upon the faithful performance of the terms of the lease and the payment of the rent when due. If the department shall at any time deem any bond insufficient, it may require the lessee to file a new and sufficient bond within thirty days after receiving notice to do so.

Applications for leases of harbor areas upon tidal waters shall be accompanied by such plans and drawings and other data concerning the proposed wharves, docks, or other structures or improvements thereof as the department shall require. Every lease of harbor areas shall provide that, wharves, docks, or other conveniences of navigation and commerce adequate for the public needs, to be specified in such lease, shall be constructed within such time as may be fixed in each case by the department. In no case shall the construction be commenced more than two years from the date of such lease and shall be completed within such reasonable time as the department shall fix, any of which times may be extended by the department either before or after their expiration, and the character of the improvements may be changed either before or after completion with the approval of the department: PROVIDED, That if in its opinion improvements existing upon such harbor area or the tidelands adjacent thereto are adequate for public needs of commerce and navigation, the department shall require the maintenance of such existing improvements and need not require further improvements.

[1982 1st ex.s. c 21 § 74.]

RCW 79.92.070 Construction or extension of docks, wharves, etc., in harbor areas--New lease.

If the owner of any harbor area lease upon tidal waters shall desire to construct thereon any wharf, dock, or other convenience of navigation or commerce, or to extend, enlarge, or substantially improve any existing structure used in connection with such harbor area, and shall deem the required expenditure not warranted by his or her right to occupy such harbor area during the remainder of the term of his or her lease, the lease owner may make application to the department of natural resources for a new lease of such harbor area for a period not exceeding thirty years. Upon the filing of such application accompanied by such proper plans, drawings or

other data, the department shall forthwith investigate the same and if it shall determine that the proposed work or improvement is in the public interest and reasonably adequate for the public needs, it shall by order fix the terms and conditions and the rate of rental for such new lease, such rate of rental shall be a fixed percentage, during the term of such lease, on the true and fair value in money of such harbor area determined from time to time by the department. The department may propose modifications of the proposed wharf, dock, or other convenience or extensions, enlargements, or improvements thereon. The department shall, within ninety days from the filing of such application notify the applicant in writing of the terms and conditions upon which such new lease will be granted, and of the rental to be paid, and if the applicant shall within ninety days thereafter elect to accept a new lease of such harbor area upon the terms and conditions, and at the rental prescribed by the department, the department shall make a new lease for such harbor area for the term applied for and the existing lease shall thereupon be surrendered and canceled.

[2000 c 11 § 27; 1982 1st ex.s. c 21 § 75.]

RCW 79.92.080 Re-leases of harbor areas.

Upon the expiration of any harbor area lease upon tidal waters hereafter expiring, the owner thereof may apply for a re-lease of such harbor area for a period not exceeding thirty years. Such application shall be accompanied with maps showing the existing improvements upon such harbor area and the tidelands adjacent thereto and with proper plans, drawings, and other data showing any proposed extensions or improvements of existing structures. Upon the filing of such application the department of natural resources shall forthwith investigate the same and if it shall determine that the character of the wharves, docks or other conveniences of commerce and navigation are reasonably adequate for the public needs and in the public interest, it shall by order fix and determine the terms and conditions upon which such re-lease shall be granted and the rate of rental to be paid, which rate shall be a fixed percentage during the term of such lease on the true and fair value in money of such harbor area as determined from time to time by the department of natural resources.

[2000 c 11 § 28; 1982 1st ex.s. c 21 § 76.]

RCW 79.92.090 Procedure to re-lease harbor areas.

Upon completion of the valuation of any tract of harbor area applied for under RCW 79.92.080, the department of natural resources shall notify the applicant of the terms and conditions upon which the re-lease will be granted and of the rental fixed. The applicant or his successor in interest shall have the option for the period of sixty days from the date of the service of notice in which to accept a lease on the terms and conditions and at the rental so fixed and determined by the department. If the terms and conditions and rental are accepted a new lease shall be granted for the term applied for. If the terms and conditions are not accepted by the applicant within the period of time, or within such further time, not exceeding three months, as the department shall grant, the same shall be deemed rejected by the applicant, and the

department shall give eight weeks' notice by publication once a week in one or more newspapers of general circulation in the county in which the harbor area is located, that a lease of the harbor area will be sold on such terms and conditions and at such rental, at a time and place specified in the notice (which shall not be more than three months from the date of the first publication of the notice) to the person offering at the public sale to pay the highest sum as a cash bonus at the time of sale of such lease. Notice of the sale shall be served upon the applicant at least six weeks prior to the date thereof. The person paying the highest sum as a cash bonus shall be entitled to lease the harbor area: PROVIDED, That if the lease is not sold at the public sale the department may at any time or times again fix the terms, conditions and rental, and again advertise the lease for sale as above provided and upon similar notice: AND PROVIDED FURTHER, That upon failure to secure any sale of the lease as above prescribed, the department may issue revocable leases without requirement of improvements for one year periods at a minimum rate of two percent.

[1985 c 469 § 61; 1982 1st ex.s. c 21 § 77.]

RCW 79.92.100 Regulation of wharfage, dockage, and other tolls.

The state of Washington shall ever retain and does hereby reserve the right to regulate the rates of wharfage, dockage, and other tolls to be imposed by the lessee or his assigns upon commerce for any of the purposes for which the leased area may be used and the right to prevent extortion and discrimination in such use thereof.

[1982 1st ex.s. c 21 § 78.]

RCW 79.92.110 Harbor areas and tidelands within towns--Distribution of rents to municipal authorities.

(1) Where any leased harbor area or tideland is situated within the limits of a town, whether or not the harbor area or tideland lies within a port district, the rents from such leases shall be paid by the state treasurer to the municipal authorities of the town to be expended for water-related improvements.

(2) The state treasurer is hereby authorized and directed to make payments to the respective towns on the first days of July and January of each year, of all moneys payable under the terms of this section.

[1984 c 221 § 25; 1983 c 153 § 1; 1982 2nd ex.s. c 8 § 2; 1982 1st ex.s. c 21 § 79.]

Notes:

Severability--Effective date--1984 c 221: See RCW 79.90.901 and 79.90.902.

Effective date--1983 c 153: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1983." [1983 c 153 § 2.]

Effective date--1982 2nd ex.s. c 8 § 2: "Section 2 of this act shall take effect July 1, 1983." [1982 2nd ex.s. c 8 § 3.]

RCW 79.92.900 Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.
See RCW 79.96.901 through 79.96.905.

Chapter 79.93 RCW
AQUATIC LANDS--WATERWAYS AND STREETS

Sections

79.93.010	First class tide and shore lands to be platted--Public waterways and streets.
79.93.020	Streets, waterways, etc., validated.
79.93.030	Street slopes on tide or shore lands.
79.93.040	Permits to use waterways.
79.93.050	Excavation of waterways--Waterways open to public--Tide gates or locks.
79.93.060	Vacation of waterways--Extension of streets.
79.93.070	Copies of waterway permits or leases existing on October 1, 1984, to be delivered to the department--Exception.
79.93.900	Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.

RCW 79.93.010 First class tide and shore lands to be platted--Public waterways and streets.

It shall be the duty of the department of natural resources simultaneously with the establishment of harbor lines and the determination of harbor areas in front of any city or town, or as soon thereafter as practicable, to survey and plat all tide and shore lands of the first class not heretofore platted, and in platting the same to lay out streets which shall thereby be dedicated to public use, subject to the control of the cities or towns in which they are situated.

The department shall also establish one or more public waterways not less than fifty nor more than one thousand feet wide, beginning at the outer harbor line and extending inland across the tidelands belonging to the state. These waterways shall include within their boundaries, as nearly as practicable, all navigable streams running through such tidelands, and shall be located at such other places as in the judgment of the department may be necessary for the present and future convenience of commerce and navigation. All waterways shall be reserved from sale or lease and remain as public highways for watercraft until vacated as provided for in this chapter.

The department shall appraise the value of such platted tide and shore lands and enter such appraisals in its records in the office of the commissioner of public lands.

[1982 1st ex.s. c 21 § 80.]

RCW 79.93.020 Streets, waterways, etc., validated.

All alleys, streets, avenues, boulevards, waterways, and other public places and highways heretofore located and platted on the tide and shore lands of the first class, or harbor areas, as provided by law, and not heretofore vacated as provided by law, are hereby validated as public

highways and dedicated to the use of the public for the purposes for which they were intended, subject however to vacation as provided for in this chapter.

[1982 1st ex.s. c 21 § 81.]

RCW 79.93.030 Street slopes on tide or shore lands.

The department of natural resources shall have power to approve plans for and authorize the construction of slopes, with rock, riprap, or other protection, upon any state owned aquatic lands incident to the improvement of any abutting or adjacent street or avenue by any city or town in this state.

[1982 1st ex.s. c 21 § 82.]

RCW 79.93.040 Permits to use waterways.

If the United States government has established pierhead lines within a waterway created under the laws of this state at any distance from the boundaries established by the state, structures may be constructed in that strip of waterway between the waterway boundary and the nearest pierhead line only with the consent of the department of natural resources and upon such plans, terms, and conditions and for such term as determined by the department. However, no permit shall extend for a period longer than thirty years.

The department may cancel any permit upon sixty days' notice for a substantial breach by the permittee of any of the permit conditions.

If a waterway is within the territorial limits of a port district, the duties assigned by this section to the department may be exercised by the port commission of such port district as provided in RCW 79.90.475.

Nothing in this section shall confer upon, create, or recognize in any abutting owner any right or privilege in or to any strip of waterway abutting any street and between prolongations of the lines of such street, but the control of and the right to use such strip is hereby reserved to the state of Washington, except as authorized by RCW 79.90.475.

[1984 c 221 § 21; 1982 1st ex.s. c 21 § 83.]

Notes:

Severability--Effective date--1984 c 221: See RCW 79.90.901 and 79.90.902.

Application to existing property rights: RCW 79.90.545.

RCW 79.93.050 Excavation of waterways--Waterways open to public--Tide gates or locks.

All waterways excavated through any tide or shore lands belonging to the state of Washington by virtue of the provisions of chapter 99, Laws of 1893, so far as they run through said tide or shore lands, are hereby declared to be public waterways, free to all citizens upon equal terms, and subject to the jurisdiction of the proper authorities, as otherwise provided by

law: PROVIDED, That where tide gates or locks are considered by the contracting parties excavating any waterways to be necessary to the efficiency of the same, the department of natural resources may, in its discretion, authorize such tide gates or locks to be constructed and may authorize the parties constructing the same to operate them and collect a reasonable toll from vessels passing through said tide gates or locks: PROVIDED FURTHER, That the state of Washington or the United States of America can, at any time, appropriate said tide gates or locks upon payment to the parties erecting them of the reasonable value of the same at the date of such appropriation, said reasonable value to be ascertained and determined as in other cases of condemnation of private property for public use.

[1982 1st ex.s. c 21 § 84.]

RCW 79.93.060 Vacation of waterways--Extension of streets.

If a waterway established under the laws of this state, or any portion of the waterway, has not been excavated, or is not used for navigation, or is not required in the public interest to exist as a waterway, such waterway or portion thereof may be vacated by written order of the commissioner of public lands upon request by ordinance or resolution of the city council of the city in which such waterway is located or by resolution of the port commission of the port district in which the waterway is located. If the waterway or portion thereof which is vacated is navigable water of the United States, or otherwise within the jurisdiction of the United States, a copy of such resolution or ordinance, together with a copy of the vacation order of the commissioner of public lands shall be submitted to the United States Army Corps of Engineers for their approval, and if they approve, the waterway or portion thereof is vacated: PROVIDED, That if a port district owns property abutting the waterway and the provisions of this section are otherwise satisfied, the waterway, or the portion thereof that abuts the port district property, shall be vacated.

Upon such vacation of a waterway, the commissioner of public lands shall notify the city in which the waterway is located, and the city has the right, if otherwise permitted by RCW 79.94.150, to extend across the portions so vacated any existing streets, or to select such portions of the waterway as the city may desire for street purposes, in no case to exceed one hundred fifty feet in width for any one street. Such selection shall be made within sixty days subsequent to the receipt of notice of the vacation of the portion of the waterway.

If the city fails to make a selection within such time, or selects only a portion of the waterway, the title of the remaining portions of the vacated waterway shall vest in the state, unless the waterway is located within the territorial limits of a port district, in which event, if otherwise permitted by RCW 79.94.150, the title shall vest in the port district. The title is subject to any railroad or street railway crossings existing at the time of such vacation.

[1984 c 221 § 22; 1982 1st ex.s. c 21 § 85.]

Notes:

Severability--Effective date--1984 c 221: See RCW 79.90.901 and 79.90.902.
Application to existing property rights: RCW 79.90.545.

RCW 79.93.070 **Copies of waterway permits or leases existing on October 1, 1984, to be delivered to the department--Exception.**

Copies of waterway permits or leases in existence on October 1, 1984, shall be delivered to the department of natural resources except in those cases in which the port district enters into an agreement authorizing management of state-owned aquatic land as provided in RCW 79.90.475.

[1984 c 221 § 23.]

Notes:

Severability--Effective date--1984 c 221: See RCW 79.90.901 and 79.90.902.

RCW 79.93.900 **Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.**
See RCW 79.96.901 through 79.96.905.

Chapter 79.94 RCW
AQUATIC LANDS--TIDELANDS AND SHORELANDS

Sections

- 79.94.010 Survey to determine area subject to sale or lease.
- 79.94.020 First class tidelands and shorelands to be platted.
- 79.94.030 Second class tidelands and shorelands may be platted.
- 79.94.040 Tidelands and shorelands of the first class and second class--Plats--Record.
- 79.94.050 Tidelands and shorelands of the first class and second class--Appraisal--Record.
- 79.94.060 Tidelands and shorelands of the first class and second class--Notice of filing plat and record of appraisal--Appeal.
- 79.94.070 Tidelands and shorelands of the first class--Preference right of upland owner--How exercised.
- 79.94.080 Tide and shore lands--Sale of remaining lands.
- 79.94.090 Sale of tidelands other than first class.
- 79.94.100 Tidelands and shorelands of the first and second class--Petition for replat--Replating and reappraisal--Vacation by replat.
- 79.94.110 Tidelands and shorelands of the first and second class--Dedication of replat--All interests must join.
- 79.94.120 Tidelands and shorelands of the first and second class--Vacation by replat--Preference right of tideland or shoreland owner.
- 79.94.130 Tidelands and shorelands of the first and second class--Vacation procedure cumulative.
- 79.94.140 Tidelands and shorelands of the first and second class--Effect of replat.
- 79.94.150 First and second class tidelands and shorelands and waterways of state to be sold only to public entities--Leasing--Limitation.
- 79.94.160 Sale of state-owned tide or shore lands to municipal corporation or state agency--Authority to execute agreements, deeds, etc.
- 79.94.170 Construction of RCW 79.94.150 and 79.94.170--Use and occupancy fee where unauthorized improvements placed on publicly owned aquatic lands.
- 79.94.210 Second class shorelands on navigable lakes--Sale.

- 79.94.220 Second class shorelands--Boundary of shorelands when water lowered--Certain shorelands granted to city of Seattle.
- 79.94.230 Second class shorelands--Platting--Selection for slips, docks, wharves, etc.
- 79.94.240 Second class shorelands--Platting of certain shorelands of Lake Washington for use as harbor area--Effect.
- 79.94.250 Second class shorelands--Platting of certain shorelands of Lake Washington for use as harbor area--Selection for slips, docks, wharves, etc.--Vesting of title.
- 79.94.260 Second class shorelands--Sale or lease when in best public interest--Preference right of upland owner--Procedure upon determining sale or lease not in best public interest or where transfer made for public use--Platting.
- 79.94.270 Second class tide or shore lands detached from uplands by navigable water--Sale.
- 79.94.280 First class unplatted tide or shore lands--Lease preference right to upland owners--Lease for booming purposes.
- 79.94.290 Second class tide or shore lands--Lease for booming purposes.
- 79.94.300 First and second class tide or shore lands--Preference rights, time limit on exercise.
- 79.94.310 First and second class tide or shore lands--Accretions--Lease.
- 79.94.320 Tide or shore lands of the first or second class--Failure to re-lease tide or shore lands--Appraisal of improvements.
- 79.94.330 Location of line dividing tidelands from shorelands in tidal rivers.
- 79.94.390 Certain tidelands reserved for recreational use and taking of fish and shellfish.
- 79.94.400 Access to and from tidelands reserved for recreational use and taking of fish and shellfish.
- 79.94.410 Tidelands and shorelands--Use of tide and shore lands granted to United States--Purposes--Limitations.
- 79.94.420 Tidelands and shorelands--Use of tide and shore lands granted to United States--Application--Proof of upland use--Conveyance.
- 79.94.430 Tidelands and shorelands--Use of tide and shore lands granted to United States--Easements over tide or shore lands to United States.
- 79.94.440 Tidelands and shorelands--Use of tide and shore lands granted to United States--Reversion on cessation of use.
- 79.94.450 United States Navy base--Exchange of property--Procedure.
- 79.94.900 Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.

RCW 79.94.010 Survey to determine area subject to sale or lease.

The department of natural resources may cause any tide or shore lands belonging to the state to be surveyed and platted for the purpose of ascertaining and determining the area subject to sale or lease.

[1982 1st ex.s. c 21 § 86.]

RCW 79.94.020 First class tidelands and shorelands to be platted.

It shall be the duty of the department of natural resources simultaneously with the establishment of harbor lines and the determination of harbor areas in front of any city or town or as soon thereafter as practicable to survey and plat all tidelands and shorelands of the first class not heretofore platted as provided in RCW 79.93.010.

[1982 1st ex.s. c 21 § 87.]

RCW 79.94.030 Second class tidelands and shorelands may be platted.

The department of natural resources may survey and plat any tidelands and shorelands of the second class not heretofore platted.

[1982 1st ex.s. c 21 § 88.]

RCW 79.94.040 Tidelands and shorelands of the first class and second class--Plats--Record.

The department of natural resources shall prepare plats showing all tidelands and shorelands of the first class and second class, surveyed, platted, and appraised by it in the respective counties, on which shall be marked the location of all such aquatic lands, with reference to the lines of the United States survey of the abutting upland, and shall prepare in well bound books a record of its proceedings, including a list of said tidelands and shorelands surveyed, platted, or replatted, and appraised by it and its appraisal of the same, which plats and books shall be in triplicate and the department shall file one copy of such plats and records in the office of the commissioner of public lands, and file one copy in the office of the county auditor of the county where the lands platted, or replatted, and appraised are situated, and file one copy in the office of the city engineer of the city in which, or within two miles of which, the lands platted, or replatted, are situated.

[1982 1st ex.s. c 21 § 89.]

RCW 79.94.050 Tidelands and shorelands of the first class and second class--Appraisal--Record.

In appraising tidelands or shorelands of the first class or second class platted or replatted after March 26, 1895, the department of natural resources shall appraise each lot, tract or piece of land separately, and shall enter in a well bound book to be kept in the office of the commissioner of public lands a description of each lot, tract or piece of tide or shore land of the first or second class, its full appraised value, the area and rate per acre at which it was appraised, and if any lot is covered in whole or in part by improvements in actual use for commerce, trade, residence, or business, on or prior to, the date of the plat or replat, the department shall enter the name of the owner, or reputed owner, the nature of the improvements, the area covered by the improvements, the portion of each lot, tract or piece of land covered, and the appraised value of the land covered, with and exclusive of, the improvements.

[1982 1st ex.s. c 21 § 90.]

RCW 79.94.060 Tidelands and shorelands of the first class and second class--Notice of

filing plat and record of appraisal--Appeal.

The department of natural resources shall, before filing in the office of the commissioner of public lands the plat and record of appraisal of any tidelands or shorelands of the first or second class platted and appraised by it, cause a notice to be published once each week for four consecutive weeks in a newspaper published and of general circulation in the county wherein the land covered by such plat and record are situated, stating that such plat and record, describing it, is complete and subject to inspection at the office of the commissioner of public lands, and will be filed on a certain day to be named in the notice.

Any person entitled to purchase under RCW 79.94.150 and claiming a preference right of purchase of any of the tidelands or shorelands platted and appraised by the department, and who feels aggrieved at the appraisal fixed by the department upon such lands, or any part thereof, may within sixty days after the filing of such plat and record in the office of the commissioner (which shall be done on the day fixed in said notice), appeal from such appraisal to the superior court of the county in which the tide or shore lands are situated, in the manner provided for taking appeals from orders or decisions under RCW 79.90.400.

The prosecuting attorney of any county, or city attorney of any city, in which such aquatic lands are located, shall at the request of the governor, or of ten freeholders of the county or city, in which such lands are situated, appeal on behalf of the state, or the county, or city, from any such appraisal in the manner provided in this section. Notice of such appeal shall be served upon the department of natural resources through the administrator, and it shall be his duty to immediately notify all persons entitled to purchase under RCW 79.94.150 and claiming a preference right to purchase the lands subject to the appraisal.

Any party, other than the state or the county or city appealing, shall execute a bond to the state with sufficient surety, to be approved by the department of natural resources, in the sum of two hundred dollars conditioned for the payment of costs on appeal.

The superior court to which an appeal is taken shall hear evidence as to the value of the lands appraised and enter an order confirming, or raising, or lowering the appraisal appealed from, and the clerk of the court shall file a certified copy thereof in the office of the commissioner of public lands. The appraisal fixed by the court shall be final.

[1982 1st ex.s. c 21 § 91.]

RCW 79.94.070 Tidelands and shorelands of the first class--Preference right of upland owner--How exercised.

Upon platting and appraisal of tidelands or shorelands of the first class as in this chapter provided, if the department of natural resources shall deem it for the best public interest to offer said tide or shore lands of the first class for lease, the department shall cause a notice to be served upon the owner of record of uplands fronting upon the tide or shore lands to be offered for lease if he or she be a resident of the state, or if he or she be a nonresident of the state, shall mail to his or her last known post office address, as reflected in the county records, a copy of the notice notifying him or her that the state is offering such tide or shore lands for lease, giving a description of those lands and the department's appraised fair market value of such tide or shore

lands for lease, and notifying such owner that he or she has a preference right to apply to lease said tide or shore lands at the appraised value for the lease thereof for a period of sixty days from the date of service of mailing of said notice. If at the expiration of sixty days from the service or mailing of the notice, as above provided, there being no conflicting applications filed, and the owner of the uplands fronting upon the tide or shore lands offered for lease, has failed to avail himself or herself of his or her preference right to apply to lease or to pay to the department the appraised value for lease of the tide or shore lands described in said notice, then in that event, said tide or shore lands may be offered for lease to any person and may be leased in the manner provided for in the case of lease of state lands.

If at the expiration of sixty days two or more claimants asserting a preference right to lease shall have filed applications to lease any tract, conflicting with each other, the conflict between the claimants shall be equitably resolved by the department of natural resources as the best interests of the state require in accord with the procedures prescribed by chapter 34.05 RCW: PROVIDED, That any contract purchaser of lands or rights therein, which upland qualifies the owner for a preference right under this section, shall have first priority for such preference right.

[2000 c 11 § 29; 1982 1st ex.s. c 21 § 92.]

RCW 79.94.080 Tide and shore lands--Sale of remaining lands.

Any tide or shore lands of the first class remaining unsold, and where there is no pending application for the purchase of the same under claim of any preference right, when otherwise permitted under RCW 79.94.150 to be sold, shall be sold on the same terms and in the same manner as provided for the sale of state lands for not less than the appraised value fixed at the time of the application to purchase, and the department of natural resources whenever it shall deem it advisable and for the best interest of the state may reappraise such lands in the same manner as provided for the appraisal of state lands.

[1982 1st ex.s. c 21 § 93.]

RCW 79.94.090 Sale of tidelands other than first class.

All tidelands, other than first class, shall be offered for sale, when otherwise permitted under RCW 79.94.150 to be sold, and sold in the same manner as state lands, other than capitol building lands, but for not less than five dollars per lineal chain, measured on the United States meander line bounding the inner shore limit of such tidelands, and each applicant shall furnish a copy of the United States field notes, certified to by the officer in charge thereof, of said meander line with his application, and shall pay one-tenth of the purchase price on the date of sale.

[1982 1st ex.s. c 21 § 94.]

RCW 79.94.100 Tidelands and shorelands of the first and second class--Petition for

replat--Replating and reappraisal--Vacation by replat.

Whenever all of the owners and other persons having a vested interest in those tidelands or shorelands embraced within any plat of tide or shore lands of the first or second class, heretofore or hereafter platted or replatted, or within any portion of any such plat in which there are unsold tide or shore lands belonging to the state, shall file a petition with the department of natural resources accompanied by proof of service of such petition upon the city council, or other governing body, of the city or town in which the tide or shore lands described in the petition are situated, or upon the legislative body of the county in which such tide or shore lands outside of any incorporated city or town are situated, asking for a replat of such tide or shore lands, the department is authorized and empowered to replat said tide or shore lands described in such petition, and all unsold tide or shore lands situated within such replat shall be reappraised as provided for the original appraisal of tide or shore lands: PROVIDED, That any streets or alleys embraced within such plat or portion of plat, vacated by the replat hereby authorized shall vest in the owner or owners of the lands abutting thereon.

[1982 1st ex.s. c 21 § 95.]

RCW 79.94.110 Tidelands and shorelands of the first and second class--Dedication of replat--All interests must join.

If in the preparation of a replat provided for in RCW 79.94.100 by the department of natural resources, it becomes desirable to appropriate any tidelands or shorelands heretofore sold for use as streets, alleys, waterways, or other public places, all persons interested in the title to such tidelands or shorelands desired for public places shall join in the dedication of such replat before it shall become effective.

[1982 1st ex.s. c 21 § 96.]

RCW 79.94.120 Tidelands and shorelands of the first and second class--Vacation by replat--Preference right of tideland or shoreland owner.

If any street, alley, waterway, or other public place theretofore platted, is vacated by a replat as provided for in RCW 79.94.100 and 79.94.110, or any new street, alley, waterway, or other public place is so laid out as to leave unsold tidelands or shorelands between such new street, alley, waterway, or other public place, and tidelands or shorelands theretofore sold, the owner of the adjacent tidelands or shorelands theretofore sold shall have the preference right for sixty days after the final approval of such plat to purchase the unsold tidelands or shorelands so intervening at the appraised value thereof, if otherwise permitted under RCW 79.94.150 to be sold.

[1982 1st ex.s. c 21 § 97.]

RCW 79.94.130 Tidelands and shorelands of the first and second class--Vacation

procedure cumulative.

RCW 79.94.100 through 79.94.120 are intended to afford a method of procedure, in addition to other methods provided in this chapter for the vacation of streets, alleys, waterways, and other public places platted on tidelands or shorelands of the first or second class.

[1982 1st ex.s. c 21 § 98.]

RCW 79.94.140 Tidelands and shorelands of the first and second class--Effect of replat.

A replat of tidelands or shorelands of the first or second class heretofore, or hereafter, platted shall be in full force and effect and shall constitute a vacation of streets, alleys, waterways, and other public places theretofore dedicated, when otherwise permitted by RCW 79.94.150, and the dedication of new streets, alleys, waterways, and other public places appearing upon such replat, when the same is recorded and filed as in the case of original plats.

[1982 1st ex.s. c 21 § 99.]

RCW 79.94.150 First and second class tidelands and shorelands and waterways of state to be sold only to public entities--Leasing--Limitation.

(1) This section shall apply to:

(a) First class tidelands as defined in RCW 79.90.030;

(b) Second class tidelands as defined in RCW 79.90.035;

(c) First class shorelands as defined in RCW 79.90.040;

(d) Second class shorelands as defined in RCW 79.90.045, except as included within RCW 79.94.210;

(e) Waterways as described in RCW 79.93.010.

(2) Notwithstanding any other provision of law, from and after August 9, 1971, all tidelands and shorelands enumerated in subsection (1) of this section owned by the state of Washington shall not be sold except to public entities as may be authorized by law and they shall not be given away.

(3) Tidelands and shorelands enumerated in subsection (1) of this section may be leased for a period not to exceed fifty-five years: PROVIDED, That nothing in this section shall be construed as modifying or canceling any outstanding lease during its present term.

(4) Nothing in this section shall:

(a) Be construed to cancel an existing sale contract;

(b) Prohibit sale or exchange of beds and shorelands where the water course has changed and the area now has the characteristics of uplands;

(c) Prevent exchange involving state-owned tide and shore lands.

[1982 1st ex.s. c 21 § 100.]

RCW 79.94.160 Sale of state-owned tide or shore lands to municipal corporation or state agency--Authority to execute agreements, deeds, etc.

The department of natural resources may with the advice and approval of the board of natural resources sell state-owned tide or shore lands at the appraised market value to any municipal corporation or agency of the state of Washington when said land is to be used solely for municipal or state purposes: PROVIDED, That the department shall with the advice and approval of the attorney general, execute such agreements, writings, or relinquishments and certify to the governor such deeds as are necessary or proper to affect such sale or exchange.

[1982 1st ex.s. c 21 § 101.]

RCW 79.94.170 Construction of RCW 79.94.150 and 79.94.170--Use and occupancy fee where unauthorized improvements placed on publicly owned aquatic lands.

Nothing in RCW 79.94.150 and 79.94.170 shall be construed to prevent the assertion of public ownership rights in any publicly owned aquatic lands, or the leasing of such aquatic lands when such leasing is not contrary to the state-wide public interest.

The department of natural resources may require the payment of a use and occupancy fee in lieu of a lease where improvements have been placed without authorization on publicly owned aquatic lands.

[1982 1st ex.s. c 21 § 102.]

RCW 79.94.210 Second class shorelands on navigable lakes--Sale.

(1) The legislature finds that maintaining public lands in public ownership is often in the public interest. However, when second class shorelands on navigable lakes have minimal public value, the sale of those shorelands to the abutting upland owner may not be contrary to the public interest: PROVIDED, That the purpose of this section is to remove the prohibition contained in RCW 79.94.150 regarding the sale of second class shorelands to abutting owners, whose uplands front on the shorelands. Nothing contained in this section shall be construed to otherwise affect the rights of interested parties relating to public or private ownership of shorelands within the state.

(2) Notwithstanding the provisions of RCW 79.94.150, the department of natural resources may sell second class shorelands on navigable lakes to abutting owners whose uplands front upon the shorelands in cases where the board of natural resources has determined that these sales would not be contrary to the public interest. These shorelands shall be sold at fair market value, but not less than five percent of the fair market value of the abutting upland, less improvements, to a maximum depth of one hundred and fifty feet landward from the line of ordinary high water.

(3) Review of the decision of the department regarding the sale price established for a shoreland to be sold pursuant to this section may be obtained by the upland owner by filing a petition with the board of tax appeals created in accordance with chapter 82.03 RCW within

thirty days after the mailing of notification by the department to the owner regarding the price. The board of tax appeals shall review such cases in an adjudicative proceeding as described in chapter 34.05 RCW, the administrative procedure act, and the board's review shall be de novo. Decisions of the board of tax appeals regarding fair market values determined pursuant to this section shall be final unless appealed to the superior court pursuant to RCW 34.05.510 through 34.05.598.

[1989 c 378 § 3; 1989 c 175 § 171; 1982 1st ex.s. c 21 § 106.]

Notes:

Reviser's note: This section was amended by 1989 c 175 § 171 and by 1989 c 378 § 3, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 79.94.220 Second class shorelands--Boundary of shorelands when water lowered--Certain shorelands granted to city of Seattle.

In every case where the state of Washington had prior to June 13, 1913, sold to any purchaser from the state any second class shorelands bordering upon navigable waters of this state by description wherein the water boundary of the shorelands so purchased is not defined, such water boundary shall be the line of ordinary navigation in such water; and whenever such waters have been or shall hereafter be lowered by any action done or authorized either by the state of Washington or the United States, such water boundary shall thereafter be the line of ordinary navigation as the same shall be found in such waters after such lowering, and there is hereby granted and confirmed to every such purchaser, his heirs and assigns, all such lands: PROVIDED HOWEVER, That RCW 79.94.220 and 79.94.230 shall not apply to such portions of such second class shorelands which shall, as provided by RCW 79.94.230, be selected by the department of natural resources for harbor areas, slips, docks, wharves, warehouses, streets, avenues, parkways and boulevards, alleys, or other public purposes: PROVIDED FURTHER, That all shorelands and the bed of Lake Washington from the southerly margin of the plat of Lake Washington shorelands southerly along the westerly shore of said lake to a line three hundred feet south of and parallel with the east and west center line of section 35, township 24 north, range 4 east, W.M., are hereby reserved for public uses and are hereby granted and donated to the city of Seattle for public park, parkway and boulevard purposes, and as a part of its public park, parkway, and boulevard system and any diversion or attempted diversion of such lands so donated from such purposes shall cause the title to said lands to revert to the state.

[1982 1st ex.s. c 21 § 107.]

RCW 79.94.230 Second class shorelands--Platting--Selection for slips, docks, wharves, etc.

It shall be the duty of the department of natural resources to survey such second class shorelands and in platting such survey to designate thereon as selected for public use all of such shorelands as in the opinion of the department is available, convenient or necessary to be

selected for the use of the public as harbor areas, sites for slips, docks, wharves, warehouses, streets, avenues, parkways and boulevards, alleys, and other public purposes.

Upon the filing of such plat in the office of the commissioner of public lands, the title to all harbor areas so selected shall remain in the state, the title to all selections for streets, avenues, and alleys shall vest in any city or town within the corporate limits of which they may be then situate, otherwise in the county in which situate, the title to and control of any lands so selected and designated upon such plat for parkways and boulevard purposes shall, if the same lie outside of the corporate limits of any city or town and if the same form a part of the general parkway and boulevard system of a city of the first class, be in such city, and the title to all selections for slips, docks, wharves, warehouses and other public purposes shall vest in the port district if they be situate in a port district, otherwise in the county in which situate.

[1982 1st ex.s. c 21 § 108.]

RCW 79.94.240 Second class shorelands--Platting of certain shorelands of Lake Washington for use as harbor area--Effect.

It shall be the duty of the department of natural resources to plat for the public use harbor area in front of such portions of the shorelands of Lake Washington heretofore sold as second class shorelands by the state of Washington as in the opinion of the department are necessary for the use of the public as harbor area: PROVIDED HOWEVER, That RCW 79.94.240 and 79.94.250 shall not be construed to authorize the department to change the location of any inner or outer harbor line or the boundaries or location of, or to replat any harbor area heretofore platted under and by virtue of sections 1 and 2, chapter 183, Laws of 1913, and the title to all shorelands heretofore purchased from the state as second class shorelands is hereby confirmed to such purchaser, his heirs and assigns, out to the inner harbor line heretofore established and platted under sections 1 and 2, chapter 183, Laws of 1913, or which shall be established and platted under RCW 79.94.230 and 79.94.250, and all reservations shown upon the plat made and filed pursuant to sections 1 and 2, chapter 183, Laws of 1913, are declared null and void, except reservations shown thereon for harbor area, and reservations in such harbor area, and reservations across shorelands for traversed streets which were extensions of streets existing across shorelands at the time of filing of such plat. Said department shall in platting said harbor area make a new plat showing all the harbor area on Lake Washington already platted under said sections 1 and 2, chapter 183, Laws of 1913, and under sections 1 and 2, chapter 150, Laws of 1917, and upon the adoption of any new plat by the board of natural resources acting as the harbor line commission, and the filing of said plat in the office of the commissioner of public lands, the title to all such harbor areas so selected shall remain in the state of Washington, and such harbor areas shall not be sold, but may be leased as provided for by law relating to the leasing of such harbor area.

[1982 1st ex.s. c 21 § 109.]

RCW 79.94.250 Second class shorelands--Platting of certain shorelands of Lake

Washington for use as harbor area--Selection for slips, docks, wharves, etc.--Vesting of title.

Immediately after establishing the harbor area provided for in RCW 79.94.240, it shall be the duty of the department of natural resources to make a plat designating thereon all shorelands, of the first and second class, not theretofore sold by the state of Washington, and to select for the use of the public out of such shorelands, or out of harbor areas in front thereof, sites for slips, docks, wharves, warehouses, streets, avenues, parkways, boulevards, alleys, commercial waterways, and other public purposes, insofar as such shorelands may be available for any or all such public purposes.

Upon the filing of such plat of shorelands with such reservations and selections thereon in the office of the commissioner of public lands, the title to all selections for streets, avenues, and alleys shall vest in any city or town within the corporate limits of which they may be then situate, otherwise in the county in which they are situate. The title to and control of any land so selected and designated upon such plat for parkway and boulevard purposes shall, if the same lie outside the corporate limits of any city or town, and if the same form a part of the general parkway and boulevard system of the city of the first class, be in such city. The title to all selections for commercial waterway purposes shall vest in the commercial waterway district in which situate, or for which selected, and the title to all selections for slips, docks, wharves, warehouses and other purposes shall vest in the port district if they be situate in a port district, otherwise in the county in which situated, and any sales of such shorelands when otherwise permitted by law shall be made subject to such selection and reservation for public use.

[1982 1st ex.s. c 21 § 110.]

RCW 79.94.260 Second class shorelands--Sale or lease when in best public interest--Preference right of upland owner--Procedure upon determining sale or lease not in best public interest or where transfer made for public use--Platting.

If application is made to purchase or lease any shorelands of the second class and the department of natural resources shall deem it for the best public interest to offer said shorelands of the second class for sale or lease, the department shall cause a notice to be served upon the abutting upland owner if he be a resident of the state, or if the upland owner be a nonresident of the state, shall mail to his last known post office address, as reflected in the county records a copy of a notice notifying him that the state is offering such shorelands for sale or lease, giving a description of the department's appraised fair market value of such shorelands for sale or lease, and notifying such upland owner that he has a preference right to purchase, if such purchase is otherwise permitted under RCW 79.94.150, or lease said shorelands at the appraised value thereof for a period of thirty days from the date of the service or mailing of said notice. If at the expiration of the thirty days from the service or mailing of the notice, as provided in this section, the abutting upland owner has failed to avail himself of his preference right to purchase, as otherwise permitted under RCW 79.94.150, or lease, or to pay to the department the appraised value for sale or lease of the shorelands described in said notice, then in that event, except as otherwise provided in this section, said shorelands may be offered for sale, when otherwise

permitted under RCW 79.94.150, or offered for lease, and sold or leased in the manner provided for the sale or lease of state lands, as otherwise permitted under this chapter.

The department of natural resources shall authorize the sale or lease, whether to abutting upland owners or others, only if such sale or lease would be in the best public interest and is otherwise permitted under RCW 79.94.150. It is the intent of the legislature that whenever it is in the best public interest, the shorelands of the second class managed by the department of natural resources shall not be sold but shall be maintained in public ownership for the use and benefit of the people of the state.

In all cases where application is made for the lease of any second class shorelands adjacent to upland, under the provisions of this section, the same shall be leased per lineal chain frontage, and the United States field notes of the meander line shall accompany each application as required for the sale of such lands, and when application is made for the lease of second class shorelands separated from the upland by navigable waters, the application shall be accompanied by the plat and field notes of a survey of the lands applied for, as required with applications for the purchase of such lands.

If, following an application by the abutting upland owner to either purchase as otherwise permitted under RCW 79.94.150 or to obtain an exclusive lease at appraised full market value or rental, the department deems that such sale or lease is not in the best public interest, or if property rights in state-owned second class shorelands are at any time withdrawn, sold, or assigned in any manner authorized by law to a public agency for a use by the general public, the department shall within one hundred and eighty days from receipt of such application to purchase or lease, or on reaching a decision to withdraw, sell or assign such shorelands to a public agency, and: (1) Make a formal finding that the body of water adjacent to such shorelands is navigable; (2) find that the state or the public has an overriding interest inconsistent with a sale or exclusive lease to a private person, and specifically identify such interest and the factor or factors amounting to such inconsistency; and (3) provide for the review of said decision in accordance with the procedures prescribed by chapter 34.05 RCW.

Notwithstanding the above provisions, the department may cause any of such shorelands to be platted as is provided for the platting of shorelands of the first class, and when so platted such lands shall be sold, when otherwise permitted under RCW 79.94.150 to be sold, or leased in the manner provided for the sale or lease of shorelands of the first class.

[1982 1st ex.s. c 21 § 111.]

RCW 79.94.270 Second class tide or shore lands detached from uplands by navigable water--Sale.

Tide or shore lands of the second class which are separated from the upland by navigable waters shall be sold, when otherwise permitted under RCW 79.94.150 to be sold, but in no case at less than five dollars per acre. An applicant to purchase such tide or shore lands shall, at his own expense, survey and file with his application a plat of the surveys of the land applied for, which survey shall be connected with, and the plat shall show, two or more connections with the United States survey of the uplands, and the applicant shall file the field notes of the survey of

said land with his application. The department of natural resources shall examine and test said plat and field notes of the survey, and if found incorrect or indefinite, it shall cause the same to be corrected or may reject the same and cause a new survey to be made.

[1982 1st ex.s. c 21 § 112.]

RCW 79.94.280 First class unplatted tide or shore lands--Lease preference right to upland owners--Lease for booming purposes.

The department of natural resources is authorized to lease to the abutting upland owner any unplatted first class tide or shore lands.

The department shall, prior to the issuance of any lease under the provisions of this section, fix the annual rental for said tide or shore lands and prescribe the terms and conditions of the lease. No lease issued under the provisions of this section shall be for a longer term than ten years from the date thereof, and every such lease shall be subject to termination upon ninety days' notice to the lessee in the event that the department shall decide that it is in the best interest of the state that such tide or shore lands be surveyed and platted. At the expiration of any lease issued under the provisions of this section, the lessee or his successors or assigns shall have a preference right to re-lease the lands covered by the original lease or any portion thereof, if the department shall deem it to be in the best interests of the state to re-lease the same, for succeeding periods not exceeding five years each at such rental and upon such terms and conditions as may be prescribed by said department.

In case the abutting uplands are not improved and occupied for residential purposes and the abutting upland owner has not filed an application for the lease of such lands, the department may lease the same to any person for booming purposes under the terms and conditions of this section: PROVIDED, That failure to use for booming purposes any lands leased under this section for such purposes for a period of one year shall work a forfeiture of such lease and such land shall revert to the state without any notice to the lessee upon the entry of a declaration of forfeiture in the records of the department of natural resources.

[1982 1st ex.s. c 21 § 113.]

RCW 79.94.290 Second class tide or shore lands--Lease for booming purposes.

The department of natural resources is authorized to lease any second class tide or shore lands, whether reserved from sale, or from lease for other purposes, by or under authority of law, or not, except any oyster reserve containing oysters in merchantable quantities, to any person, for booming purposes, for any term not exceeding ten years from the date of such lease, for such annual rental and upon such terms and conditions as the department may fix and determine, and may also provide for forfeiture and termination of any such lease at any time for failure to pay the fixed rental or for any violation of the terms or conditions thereof.

The lessee of any such lands for booming purposes shall receive, hold, and sort the logs and other timber products of all persons requesting such service and upon the same terms and without discrimination, and may charge and collect tolls for such service not to exceed

seventy-five cents per thousand feet scale measure on all logs, spars, or other large timber and reasonable rates on all other timber products, and shall be subject to the same duties and liabilities, so far as the same are applicable, as are imposed upon boom companies organized under the laws of the state: PROVIDED, That failure to use any lands leased under the provisions of this section for booming purposes for a period of one year shall work a forfeiture of such lease, and such lands shall revert to the state without any notice to the lessee upon the entry of a declaration of forfeiture in the records of the department.

At the expiration of any lease issued under the provisions of this section, the lessee shall have the preference right to re-lease the lands covered by his original lease for a further term, not exceeding ten years, at such rental and upon such terms and conditions as may be prescribed by the department of natural resources.

[1982 1st ex.s. c 21 § 114.]

RCW 79.94.300 First and second class tide or shore lands--Preference rights, time limit on exercise.

All preference rights to purchase tide or shore lands of the first or second class, when otherwise permitted by RCW 79.94.150 to be purchased, awarded by the department of natural resources, or by the superior court in case of appeal from the award of the department, shall be exercised by the parties to whom the award is made within thirty days from the date of the service of notice of the award by registered mail, by the payment to the department of the sums required by law to be paid for a contract, or deed, as in the case of the sale of state lands, other than capitol building lands, and upon failure to make such payment such preference rights shall expire.

[1982 1st ex.s. c 21 § 115.]

RCW 79.94.310 First and second class tide or shore lands--Accretions--Lease.

Any accretions that may be added to any tract or tracts of tide or shore lands of the first or second class heretofore sold, or that may hereafter be sold, by the state, shall belong to the state and shall not be sold, or offered for sale, unless otherwise permitted by this chapter to be sold, and unless the accretions shall have been first surveyed under the direction of the department of natural resources: PROVIDED, That the owner of the adjacent tide or shore lands shall have the preference right to purchase said lands produced by accretion, when otherwise permitted by RCW 79.94.150 to be sold, for thirty days after said owner of the adjacent tide or shore lands shall have been notified by registered mail of his preference right to purchase such accreted lands.

[1982 1st ex.s. c 21 § 116.]

RCW 79.94.320 Tide or shore lands of the first or second class--Failure to re-lease tide

or shore lands--Appraisal of improvements.

In case any lessee of tide or shore lands, for any purpose except mining of valuable minerals or coal, or extraction of petroleum or gas, or his successor in interest, shall after the expiration of any lease, fail to purchase, when otherwise permitted under RCW 79.94.150 to be purchased, or re-lease from the state the tide or shore lands formerly covered by his lease, when the same are offered for sale or re-lease, then and in that event the department of natural resources shall appraise and determine the value of all improvements existing upon such tide or shore lands at the expiration of the lease which are not capable of removal without damage to the land, including the cost of filling and raising said property above high tide, or high water, whether filled or raised by the lessee or his successors in interest, or by virtue of any contract made with the state, and also including the then value to the land of all existing local improvements paid for by such lessee or his successors in interest. In case the lessee or his successor in interest is dissatisfied with the appraised value of such improvements as determined by the department, he shall have the right of appeal to the superior court of the county wherein said tide or shore lands are situated, within the time and according to the method prescribed in RCW 79.90.400 for taking appeals from decisions of the department.

In case such tide or shore lands are leased, or sold, to any person other than such lessee or his successor in interest, within three years from the expiration of the former lease, the bid of such subsequent lessee or purchaser shall not be accepted until payment is made by such subsequent lessee or purchaser of the appraised value of the improvements as determined by the department, or as may be determined on appeal, to such former lessee or his successor in interest.

In case such tide or shore lands are not leased, or sold, within three years after the expiration of such former lease, then in that event, such improvements existing on the lands at the time of any subsequent lease, shall belong to the state and be considered a part of the land, and shall be taken into consideration in appraising the value, or rental value, of the land and sold or leased with the land.

[1982 1st ex.s. c 21 § 117.]

RCW 79.94.330 Location of line dividing tidelands from shorelands in tidal rivers.

The department of natural resources is hereby authorized to locate in all navigable rivers in this state which are subject to tidal flow, the line dividing the tidelands in such river from the shorelands in such river, and such classification or the location of such dividing line shall be final and not subject to review, and the department shall enter the location of said line upon the plat of the tide and shore lands affected.

[1982 1st ex.s. c 21 § 118.]

RCW 79.94.390 Certain tidelands reserved for recreational use and taking of fish and shellfish.

The following described tidelands, being public lands of the state, are withdrawn from sale or lease and reserved as public areas for recreational use and for the taking of fish and

shellfish for personal use as defined in *RCW 75.08.011:

Parcel No. 1. (Point Whitney) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to or abutting upon lots 3, 4, and 5, section 7, township 26 north, range 1 west, W.M., with a frontage of 72.45 lineal chains, more or less.

Excepting, however, those portions of the above described tidelands of the second class conveyed to the state of Washington, department of fish and wildlife through deed issued May 14, 1925, under application No. 8136, records of department of public lands.

Parcel No. 2. (Point Whitney) The tidelands of the second class lying below the line of mean low tide, owned by the state of Washington, situate in front of lot 1, section 6, township 26 north, range 1 west, W.M., with a frontage of 21.00 lineal chains, more or less; also

The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to or abutting upon lots 6 and 7, and that portion of lot 5, section 1, township 26 north, range 1 west, W.M., lying south of a line running due west from a point on the government meander line which is S 22° E 1.69 chains from an angle point in said meander line which is S 15° W 1.20 chains, more or less, from the point of intersection of the north line of said lot 5 and said meander line, with a frontage of 40.31 lineal chains, more or less.

Parcel No. 3. (Toandos Peninsula) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1, 2, and 3, section 5, lots 1, 2, and 3, section 4, and lot 1, section 3, all in township 25 north, range 1 west, W.M., with a frontage of 158.41 lineal chains, more or less.

Parcel No. 4. (Shine) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1, 2, 3 and that portion of lot 4 lying north of the south 8.35 chains thereof as measured along the government meander line, all in section 35, township 28 north, range 1 east, W.M., with a frontage of 76.70 lineal chains, more or less.

Subject to an easement for right of way for county road granted to Jefferson county December 8, 1941 under application No. 1731, records of department of public lands.

Parcel No. 5. (Lilliwaup) The tidelands of the second class, owned by the state of Washington, lying easterly of the east line of vacated state oyster reserve plat No. 133 produced southerly and situate in front of, adjacent to or abutting upon lot 9, section 30, lot 8, section 19 and lot 5 and the south 20 acres of lot 4, section 20, all in township 23 north, range 3 west, W.M., with a frontage of 62.46 lineal chains, more or less.

Subject to easements for rights of way for state road granted through the filing of state road plats No. 374 December 15, 1930, No. 661, March 29, 1949, and No. 666 August 25, 1949, records of department of public lands.

Parcel No. 6. (Nemah) Those portions of the tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 5, 6, and 7, section 3 and lots 1, 2, and 3, section 4, township 12 north, range 10 west, W.M., lots 1, 2, 3, and 4, section 34, section 27 and lots 1, 2, 3 and 4, section 28, township 13 north, range 10 west, W.M., lying easterly of the easterly line of the Nemah Oyster reserve and easterly of the easterly line of a tract of tidelands of the second class conveyed through deed issued July 28, 1938, pursuant to the provisions of chapter 24, Laws of 1895, under application No. 9731, with a frontage of

326.22 lineal chains, more or less.

Parcels No. 7 and 8. (Penn Cove) The unplatted tidelands of the first class, and tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1 and 2, section 33, lots 1, 2, 3, and 4, section 32, lots 2 and 3 and the B.P. Barstow D.L.C. No. 49, sections 30 and 31 and that portion of the R.H. Lansdale D.L.C. No. 54 in section 30, lying west of the east 3.00 chains thereof as measured along the government meander line, all in township 32 north, range 1 east, W.M., with a frontage of 260.34 lineal chains, more or less.

Excepting, however, the tidelands above the line of mean low tide in front of said lot 1, section 32 which were conveyed as tidelands of the second class through deed issued December 29, 1908, application No. 4957, records of department of public lands.

Subject to an easement for right of way for transmission cable line granted to the United States of America Army Engineers June 7, 1943, under application No. 17511, records of department of public lands.

Parcel No. 9. (South of Penn Cove) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 2, 3 and 4, section 17 and lots 1, 2 and 3, section 20, township 31 north, range 2 east, W.M., with a frontage of 129.97 lineal chains, more or less.

Parcel No. 10. (Mud Bay—Lopez Island) The tidelands of the second class, owned by the state of Washington situate in front of, adjacent to, or abutting upon lots 5, 6 and 7, section 18, lot 5, section 7 and lots 3, 4, and 5, section 8, all in township 34 north, range 1 west, W.M., with a frontage of 172.11 lineal chains, more or less.

Excepting, however, any tideland of the second class in front of said lot 3, section 8 conveyed through deeds issued April 14, 1909, pursuant to the provisions of chapter 24, Laws of 1895, under application No. 4985, records of department of public lands.

Parcel No. 11. (Cattle Point) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lot 1, section 6, lots 1, 3, 4, 5, 6, 7, 8, 9, and 10, section 7, lots 1, 2, 3, 4, 5, 6 and 7, section 8 and lot 1, section 5, all in township 34 north, range 2 west, W.M., with a frontage of 463.88 lineal chains, more or less.

Excepting, however, any tidelands of the second class in front of said lot 10, section 7 conveyed through deed issued June 1, 1912, under application No. 6906, records of department of public lands.

Parcel No. 12. (Spencer Spit) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1, 3, and 4, section 7, and lot 5, section 18 all in township 35 north, range 1 west, W.M., with a frontage of 118.80 lineal chains, more or less.

[1994 c 264 § 66; 1983 1st ex.s. c 46 § 181; 1982 1st ex.s. c 21 § 124.]

Notes:

***Reviser's note:** RCW 75.08.011 was repealed by 2000 c 107 § 125.

Tidelands--Upland owner use: "The state department of fisheries is authorized to permit designated portions of the following described tidelands to be used by the upland owners thereof for the purpose of building and maintaining docks: Tidelands of the second class owned by the state of Washington situated in front of,

adjacent to, or abutting upon, the entire west side of lot 1, section 5, Township 34 North, Range 2 West, W.M., to the northernmost tip of said lot, and lots 2 and 3, section 8, Township 34 North, Range 2 West, W.M. (Cattle Point)." [1967 ex.s. c 128 § 1.]

RCW 79.94.400 Access to and from tidelands reserved for recreational use and taking of fish and shellfish.

The director of fish and wildlife may take appropriate action to provide public and private access, including roads and docks, to and from the tidelands described in RCW 79.94.390.

[1994 c 264 § 67; 1982 1st ex.s. c 21 § 125.]

RCW 79.94.410 Tidelands and shorelands--Use of tide and shore lands granted to United States--Purposes--Limitations.

The use of any tide and shore lands belonging to the state, and adjoining and bordering on any tract, piece or parcel of land, which may have been reserved or acquired, or which may hereafter be reserved or acquired, by the government of the United States, for the purposes of erecting and maintaining thereon forts, magazines, arsenals, dockyards, navy yards, prisons, penitentiaries, lighthouses, fog signal stations, aviation fields, or other aids to navigation, be and the same is hereby granted to the United States, upon payment for such rights, so long as the upland adjoining such tide or shore lands shall continue to be held by the government of the United States for any of the public purposes above mentioned: PROVIDED, That this grant shall not extend to or include any aquatic lands covered by more than four fathoms of water at ordinary low tide; and shall not be construed to prevent any citizen of the state from using said lands for the taking of food fishes so long as such fishing does not interfere with the public use of them by the United States.

[1982 1st ex.s. c 21 § 126.]

RCW 79.94.420 Tidelands and shorelands--Use of tide and shore lands granted to United States--Application--Proof of upland use--Conveyance.

Whenever application is made to the department of natural resources by any department of the United States government for the use of any tide or shore lands belonging to the state and adjoining and bordering on any upland held by the United States for any of the purposes mentioned in RCW 79.94.410, upon proof being made to said department of natural resources, that such uplands are so held by the United States for such purposes, and upon payment for such land, it shall cause such fact to be entered in the records of the office of the commissioner of public lands and the department shall certify such fact to the governor who will execute a deed in the name of the state, attested by the secretary of state, conveying the use of such lands, for such purposes, to the United States, so long as it shall continue to hold for said public purposes the uplands adjoining said tide and shore lands.

[1982 1st ex.s. c 21 § 127.]

RCW 79.94.430 Tidelands and shorelands--Use of tide and shore lands granted to United States--Easements over tide or shore lands to United States.

Whenever application is made to the department of natural resources, by any department of the United States government, for the use of any tide or shore lands belonging to the state, for any public purpose, and said department shall be satisfied that the United States requires or may require the use of such tide or shore lands for such public purposes, said department may reserve such tide or shore lands from public sale and grant the use of them to the United States, upon payment for such land, so long as it may require the use of them for such public purposes. In such a case, the department shall execute an easement to the United States, which grants the use of said tide or shore lands to the United States, so long as it shall require the use of them for said public purpose.

[1982 1st ex.s. c 21 § 128.]

RCW 79.94.440 Tidelands and shorelands--Use of tide and shore lands granted to United States--Reversion on cessation of use.

Whenever the United States shall cease to hold and use any uplands for the use and purposes mentioned in RCW 79.94.410, or shall cease to use any tide or shore lands for the purpose mentioned in RCW 79.94.430, the grant or easement of such tide or shore lands shall be terminated thereby, and said tide or shore lands shall revert to the state without resort to any court or tribunal.

[1982 1st ex.s. c 21 § 129.]

RCW 79.94.450 United States Navy base--Exchange of property--Procedure.

The department of natural resources is authorized to deed, by exchanges of property, to the United States Navy those tidelands necessary to facilitate the location of the United States Navy base in Everett. In carrying out this authority, the department of natural resources shall request that the governor execute the deed in the name of the state attested to by the secretary of state. The department of natural resources will follow the requirements outlined in RCW 79.08.015 in making the exchange. The department must exchange the state's tidelands for lands of equal value, and the land received in the exchange must be suitable for natural preserves, recreational purposes, or have commercial value. The lands must not have been previously used as a waste disposal site. Choice of the site must be made with the advice and approval of the board of natural resources.

[1987 c 271 § 4.]

Notes:

Severability--1987 c 271: See note following RCW 79.95.050.

RCW 79.94.900 Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.
See RCW 79.96.901 through 79.96.905.

Chapter 79.95 RCW
AQUATIC LANDS--BEDS OF NAVIGABLE WATERS

Sections

79.95.010	Lease of beds of navigable waters.
79.95.020	Lease of beds of navigable waters--Terms and conditions of lease--Forfeiture for nonuser.
79.95.030	Lease of beds of navigable waters--Improvements--Federal permit--Forfeiture--Plans and specifications.
79.95.040	Lease of beds of navigable waters--Preference right to re-lease.
79.95.050	United States Navy base--Legislative findings and declaration.
79.95.060	Lease of bedlands in Port Gardner Bay for dredge spoil site--Conditions.
79.95.900	Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.

RCW 79.95.010 Lease of beds of navigable waters.

Except as provided in RCW 79.95.060, the department of natural resources may lease to the abutting tide or shore land owner or lessee, the beds of navigable waters lying below the line of extreme low tide in waters where the tide ebbs and flows, and below the line of navigability in lakes and rivers claimed by the state and defined in section 1, Article XVII, of the Constitution of the state.

In case the abutting tide or shore lands or the abutting uplands are not improved or occupied for residential or commercial purposes, the department may lease such beds to any person for a period not exceeding ten years for booming purposes.

Nothing in this chapter shall change or modify any of the provisions of the state Constitution or laws of the state which provide for the leasing of harbor areas and the reservation of lands lying in front thereof.

[1987 c 271 § 2; 1982 1st ex.s. c 21 § 130.]

Notes:

Severability--1987 c 271: See note following RCW 79.95.050.

RCW 79.95.020 Lease of beds of navigable waters--Terms and conditions of lease--Forfeiture for nonuser.

The department of natural resources shall, prior to the issuance of any lease under the provisions of this chapter, fix the annual rental and prescribe the terms and conditions of the lease: PROVIDED, That in fixing such rental, the department shall not take into account the value of any improvements heretofore or hereafter placed upon the lands by the lessee.

No lease issued under the provisions of this chapter shall be for a term longer than thirty years from the date thereof if in front of second class tide or shore lands; or a term longer than ten years if in front of unplatted first class tide or shore lands leased under the provisions of RCW 79.94.280, in which case said lease shall be subject to the same terms and conditions as provided for in the lease of such unplatted first class tide or shore lands. Failure to use those beds leased under the provisions of this chapter for booming purposes, for a period of two years shall work a forfeiture of said lease and the land shall revert to the state without notice to the lessee upon the entry of a declaration of forfeiture in the records of the commissioner of public lands.

[1982 1st ex.s. c 21 § 131.]

RCW 79.95.030 Lease of beds of navigable waters--Improvements--Federal permit--Forfeiture--Plans and specifications.

The applicant for a lease under the provisions of this chapter shall first obtain from the United States Army Corps of Engineers or other federal regulatory agency, a permit to place structures or improvements in said navigable waters and file with the department of natural resources a copy of said permit. No structures or improvements shall be constructed beyond a point authorized by the Corps of Engineers or the department of natural resources and any construction beyond authorized limits will work a forfeiture of all rights granted by the terms of any lease issued under the provisions of this chapter. The applicant shall also file plans and specifications of any proposed improvements to be placed upon such areas with the department of natural resources, said plans and specifications to be the same as provided for in the case of the lease of harbor areas.

[1982 1st ex.s. c 21 § 132.]

RCW 79.95.040 Lease of beds of navigable waters--Preference right to re-lease.

At the expiration of any lease issued under the provisions of this chapter, the lessee or his successors or assigns, shall have a preference right to re-lease the area covered by the original lease or any portion thereof if the department of natural resources deems it to be in the best interest of the state to re-lease the same. Such re-lease shall be for such term as specified by the provisions of this chapter, and at such rental and upon such conditions as may be prescribed by the department: PROVIDED, That if such preference right is not exercised, the rights and obligations of the lessee, the department of natural resources, and any subsequent lessee shall be the same as provided in RCW 79.94.320 relating to failure to re-lease tide or shore lands. Any person who prior to June 11, 1953, had occupied and improved an area subject to lease under this chapter and has secured a permit for such improvements from the United States Army Corps of Engineers, or other federal regulatory agency, shall have the rights and obligations of a lessee under this section upon the filing of a copy of such permit together with plans and specifications of such improvements with the department of natural resources.

[1982 1st ex.s. c 21 § 133.]

RCW 79.95.050 United States Navy base--Legislative findings and declaration.

The legislature recognizes the importance of economic development in the state of Washington, and finds that the location of a United States Navy base in Everett, Washington will enhance economic development. The legislature finds that the state should not assume liability or risks resulting from any action taken by the United States Navy, now or in the future associated with the dredge disposal program for that project known as confined aquatic disposal (CAD). The legislature also recognizes the importance of improving water quality and cleaning up pollution in Puget Sound. The legislature hereby declares these actions to be a public purpose necessary to protect the health, safety, and welfare of its citizens, and to promote economic growth and improve environmental quality in the state of Washington. The United States Navy proposes to commence the Everett home port project immediately.

[1987 c 271 § 1.]

Notes:

Severability--1987 c 271: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 c 271 § 6.]

RCW 79.95.060 Lease of bedlands in Port Gardner Bay for dredge spoil site--Conditions.

(1) Upon application by the United States Navy, and upon verification of the legal description and compliance with the intent of this chapter, the commissioner of public lands is authorized to lease bedlands in Port Gardner Bay for a term of thirty years so the United States Navy can utilize a dredge spoil site solely for purposes related to construction of the United States Navy base at Everett.

(2) The lease shall reserve for the state uses of the property and associated waters which are not inconsistent with the use of the bed by the Navy as a disposal site. The lease shall include conditions under which the Navy:

(a) Will agree to hold the state of Washington harmless for any damage and liability relating to, or resulting from, the use of the property by the Navy; and

(b) Will agree to comply with all terms and conditions included in the applicable state of Washington section 401 water quality certification issued under the authority of the Federal Clean Water Act (33 U.S.C. Sec. 1251, et seq.), all terms and conditions of the Army Corps of Engineers section 404 permit (33 U.S.C. Sec. 1344), and all requirements of statutes, regulations, and permits relating to water quality and aquatic life in Puget Sound and Port Gardner Bay, including all reasonable and appropriate terms and conditions of any permits issued under the authority of the Washington state shoreline management act (chapter 90.58 RCW) and any applicable shoreline master program.

(3) The ability of the state of Washington to enforce the terms and conditions specified in subsection (2)(b) of this section shall include, but not be limited to: (a) The terms and conditions

of the lease; (b) the section 401 water quality certification under the Clean Water Act, 33 U.S.C. Sec. 1251, et seq.; (c) the Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. Sec. 9601, et seq.; (d) the Resource Conservation and Recovery Act, 42 U.S.C. Sec. 6901, et seq.; or (e) any other applicable federal or state law.

[1987 c 271 § 3.]

Notes:

Severability--1987 c 271: See note following RCW 79.95.050.

RCW 79.95.900 Savings--Captions--Severability--Effective dates--1982 1st ex.s. c 21.
See RCW 79.96.901 through 79.96.905.

Chapter 79.96 RCW
AQUATIC LANDS--OYSTERS, GEODUCKS, SHELLFISH, AND OTHER
AQUACULTURAL USES

Sections

79.96.010	Leasing beds of tidal waters for shellfish cultivation or other aquaculture use.
79.96.020	Leasing lands for shellfish cultivation or other aquaculture use--Who may lease--Application--Deposit.
79.96.030	Leasing lands for shellfish cultivation or other aquaculture use--Inspection and report by director of fish and wildlife--Rental and term--Commercial harvest of subtidal hardshell clams by hydraulic escalating.
79.96.040	Leasing lands for shellfish cultivation or other aquaculture use--Survey and boundary markers.
79.96.050	Leasing lands for shellfish cultivation or other aquaculture use--Renewal lease.
79.96.060	Leasing lands for shellfish cultivation or other aquaculture use--Reversion for use other than cultivation of shellfish.
79.96.070	Leasing lands for shellfish cultivation or other aquaculture use--Abandonment--Application for other lands.
79.96.080	Geoduck harvesting--Agreements, regulation.
79.96.085	Geoduck harvesting--Designation of aquatic lands.
79.96.090	Lease of tidelands set aside as oyster reserves.
79.96.100	Inspection and report by director of fish and wildlife.
79.96.110	Vacation of reserve--Lease of lands--Designated state oyster reserve lands.
79.96.120	Sale of reserved or reversionary rights in tidelands.
79.96.130	Wrongful taking of shellfish from public lands--Civil remedies.
79.96.901	Savings--1982 1st ex.s. c 21.
79.96.902	Captions--1982 1st ex.s. c 21.
79.96.903	Severability--1982 1st ex.s. c 21.
79.96.904	Effective date--1982 1st ex.s. c 21 §§ 176, 179.
79.96.905	Effective date--1982 1st ex.s. c 21.
79.96.906	Intensive management plan for geoducks--Evaluation of program--Report--1984 c 221.

RCW 79.96.010 Leasing beds of tidal waters for shellfish cultivation or other aquaculture use.

The beds of all navigable tidal waters in the state lying below extreme low tide, except as prohibited by section 1, Article XV, of the Washington state Constitution shall be subject to lease for the purposes of planting and cultivating oyster beds, or for the purpose of cultivating clams or other edible shellfish, or for other aquaculture use, for periods not to exceed thirty years.

Nothing in this section shall prevent any person from leasing more than one parcel, as offered by the department.

[1993 c 295 § 1; 1982 1st ex.s. c 21 § 134.]

RCW 79.96.020 Leasing lands for shellfish cultivation or other aquaculture use--Who may lease--Application--Deposit.

Any person desiring to lease tidelands or beds of navigable waters for the purpose of planting and cultivating oyster beds, or for the purpose of cultivating clams and other edible shellfish, shall file with the department of natural resources, on a proper form, an application in writing signed by the applicant and accompanied by a map of the lands desired to be leased, describing the lands by metes and bounds tied to at least two United States government corners, and by such reference to local geography as shall suffice to convey a knowledge of the location of the lands with reasonable accuracy to persons acquainted with the vicinity, and accompanied by a deposit of ten dollars which deposit shall be returned to the applicant in case a lease is not granted.

[1982 1st ex.s. c 21 § 135.]

RCW 79.96.030 Leasing lands for shellfish cultivation or other aquaculture use--Inspection and report by director of fish and wildlife--Rental and term--Commercial harvest of subtidal hardshell clams by hydraulic escalating.

(1) The department of natural resources, upon the receipt of an application for a lease for the purpose of planting and cultivating oyster beds or for the purpose of cultivating clams or other edible shellfish, shall notify the director of fish and wildlife of the filing of the application describing the tidelands or beds of navigable waters applied for. The director of fish and wildlife shall cause an inspection of the lands applied for to be made and shall make a full report to the department of natural resources of his or her findings as to whether it is necessary, in order to protect existing natural oyster beds, and to secure adequate seeding thereof, to retain the lands described in the application for lease or any part thereof, and in the event the director deems it advisable to retain the lands or any part thereof for the protection of existing natural oyster beds or to guarantee the continuance of an adequate seed stock for existing natural oyster beds, the same shall not be subject to lease. However, if the director determines that the lands applied for or any part thereof may be leased, the director shall so notify the department of natural resources and the director shall cause an examination of the lands to be made to determine the presence, if any, of natural oysters, clams, or other edible shellfish on said lands, and to fix the rental value of the lands for use for oyster, clam, or other edible shellfish cultivation. In his or her report to

the department, the director shall recommend a minimum rental for said lands and an estimation of the value of the oysters, clams, or other edible shellfish, if any, then present on the lands applied for. The lands approved by the director for lease may then be leased to the applicant for a period of not less than five years nor more than ten years at a rental not less than the minimum rental recommended by the director of fish and wildlife. In addition, before entering upon possession of the land, the applicant shall pay the value of the oysters, clams, or other edible shellfish, if any, then present on the land as determined by the director, plus the expense incurred by the director in investigating the quantity of oysters, clams, or other edible shellfish, present on the land applied for.

(2) When issuing new leases or reissuing existing leases the department shall not permit the commercial harvest of subtidal hardshell clams by means of hydraulic escalating when the upland within five hundred feet of any lease tract is zoned for residential development.

[1994 c 264 § 68; 1987 c 374 § 1; 1982 1st ex.s. c 21 § 136.]

RCW 79.96.040 Leasing lands for shellfish cultivation or other aquaculture use--Survey and boundary markers.

Before entering into possession of any leased tidelands or beds of navigable waters, the applicant shall cause the same to be surveyed by a registered land surveyor, and he or she shall furnish to the department of natural resources and to the director of fish and wildlife, a map of the leased premises signed and certified by the registered land surveyor. The lessee shall also cause the boundaries of the leased premises to be marked by piling monuments or other markers of a permanent nature as the director of fish and wildlife may direct.

[1994 c 264 § 69; 1982 1st ex.s. c 21 § 137.]

RCW 79.96.050 Leasing lands for shellfish cultivation or other aquaculture use--Renewal lease.

The department of natural resources may, upon the filing of an application for a renewal lease, cause the tidelands or beds of navigable waters to be inspected, and if he or she deems it in the best interests of the state to re-lease said lands, he or she shall issue to the applicant a renewal lease for such further period not exceeding thirty years and under such terms and conditions as may be determined by the department: PROVIDED, That in the case of an application for a renewal lease it shall not be necessary for the lands to be inspected and reported upon by the director of fish and wildlife.

[1994 c 264 § 70; 1993 c 295 § 2; 1982 1st ex.s. c 21 § 138.]

RCW 79.96.060 Leasing lands for shellfish cultivation or other aquaculture use--Reversion for use other than cultivation of shellfish.

All leases of tidelands and beds of navigable waters for the purpose of planting and

cultivating oysters, clams, or other edible shellfish shall expressly provide that if at any time after the granting of said lease, the lands described therein shall cease to be used for the purpose of oyster beds, clam beds, or other edible shellfish beds, they shall thereupon revert to and become the property of the state and that the same are leased only for the purpose of cultivating oysters, clams, or other edible shellfish thereon, and that the state reserves the right to enter upon and take possession of said lands if at any time the same are used for any other purpose than the cultivation of oysters, clams, or other edible shellfish.

[1982 1st ex.s. c 21 § 139.]

RCW 79.96.070 Leasing lands for shellfish cultivation or other aquaculture use--Abandonment--Application for other lands.

If from any cause any lands leased for the purpose of planting and cultivating oysters, clams, or other edible shellfish shall become unfit and valueless for any such purposes, the lessee or his assigns, upon certifying such fact under oath to the department of natural resources, together with the fact that he has abandoned such land, shall be entitled to make application for other lands for such purposes.

[1982 1st ex.s. c 21 § 140.]

RCW 79.96.080 Geoduck harvesting--Agreements, regulation.

(1) Geoducks shall be sold as valuable materials under the provisions of chapter 79.90 RCW. After confirmation of the sale, the department of natural resources may enter into an agreement with the purchaser for the harvesting of geoducks. The department of natural resources may place terms and conditions in the harvesting agreements as the department deems necessary. The department of natural resources may enforce the provisions of any harvesting agreement by suspending or canceling the harvesting agreement or through any other means contained in the harvesting agreement. Any geoduck harvester may terminate a harvesting agreement entered into pursuant to this subsection if actions of a governmental agency, beyond the control of the harvester, its agents, or its employees, prohibit harvesting, for a period exceeding thirty days during the term of the harvesting agreement, except as provided within the agreement. Upon such termination of the agreement by the harvester, the harvester shall be reimbursed by the department of natural resources for the cost paid to the department on the agreement, less the value of the harvest already accomplished by the harvester under the agreement.

(2) Harvesting agreements under this title for the purpose of harvesting geoducks shall require the harvester and the harvester's agent or representatives to comply with all applicable commercial diving safety standards and regulations promulgated and implemented by the federal occupational safety and health administration established under the federal occupational safety and health act of 1970 as such law exists or as hereafter amended (84 Stat. 1590 et seq.; 29 U.S.C. Sec. 651 et seq.): PROVIDED, That for the purposes of this section and *RCW 75.24.100 as now or hereafter amended, all persons who dive for geoducks are deemed to be

employees as defined by the federal occupational safety and health act. All harvesting agreements shall provide that failure to comply with these standards is cause for suspension or cancellation of the harvesting agreement: PROVIDED FURTHER, That for the purposes of this subsection if the harvester contracts with another person or entity for the harvesting of geoducks, the harvesting agreement shall not be suspended or canceled if the harvester terminates its business relationship with such entity until compliance with this subsection is secured.

[1990 c 163 § 4; 1982 1st ex.s. c 21 § 141.]

Notes:

*Reviser's note: RCW 75.24.100 was recodified as RCW 77.60.070 pursuant to 2000 c 107 § 130.

RCW 79.96.085 Geoduck harvesting--Designation of aquatic lands.

The department of natural resources shall designate the areas of aquatic lands owned by the state that are available for geoduck harvesting by licensed geoduck harvesters in accordance with chapter 79.90 RCW.

[1990 c 163 § 5; 1983 1st ex.s. c 46 § 129; 1979 ex.s. c 141 § 5. Formerly RCW 75.28.286.]

Notes:

Commercial harvesting of geoducks: RCW 77.60.070, 77.65.410.

RCW 79.96.090 Lease of tidelands set aside as oyster reserves.

The department of natural resources is hereby authorized to lease first or second class tidelands which have heretofore or which may hereafter be set aside as state oyster reserves in the same manner as provided elsewhere in this chapter for the lease of those lands.

[1982 1st ex.s. c 21 § 142.]

RCW 79.96.100 Inspection and report by director of fish and wildlife.

The department of natural resources, upon the receipt of an application for the lease of any first or second class tidelands owned by the state which have heretofore or which may hereafter be set aside as state oyster reserves, shall notify the director of fish and wildlife of the filing of the application describing the lands applied for. It shall be the duty of the director of fish and wildlife to cause an inspection of the reserve to be made for the purpose of determining whether said reserve or any part thereof should be retained as a state oyster reserve or vacated.

[1994 c 264 § 71; 1982 1st ex.s. c 21 § 143.]

RCW 79.96.110 Vacation of reserve--Lease of lands--Designated state oyster reserve lands.

(1) In the event that the fish and wildlife commission approves the vacation of the whole or any part of a reserve, the department of natural resources may vacate and offer for lease such parts or all of the reserve as it deems to be for the best interest of the state, and all moneys

received for the lease of such lands shall be paid to the department of natural resources.

(2) Notwithstanding RCW 77.60.020, subsection (1) of this section, or any other provision of state law, the state oyster reserves in Eld Inlet, Hammersley Inlet, or Totten Inlet, situated in Mason or Thurston counties shall permanently be designated as state oyster reserve lands.

[2001 c 273 § 4; 2000 c 11 § 30; 1994 c 264 § 72; 1982 1st ex.s. c 21 § 144.]

RCW 79.96.120 Sale of reserved or reversionary rights in tidelands.

Upon an application to purchase the reserved and reversionary rights of the state in any tidelands sold under the provisions of chapter 24 of the Laws of 1895, or chapter 25 of the Laws of 1895, or chapter 165 of the Laws of 1919, or either such reserved or reversionary right if only one exists, being filed in the office of the commissioner of public lands by the owner of such tidelands, accompanied by an abstractor's certificate, or other evidence of the applicant's title to such lands, the department of natural resources, if it finds the applicant is the owner of the tidelands, is authorized to inspect, appraise, and sell, if otherwise permitted under RCW 79.94.150, for not less than the appraised value, such reserved or reversionary rights of the state to the applicant, and upon payment of the purchase price to cause a deed to be issued therefor as in the case of the sale of state lands, or upon the payment of one-fifth of the purchase price, to issue a contract of sale therefor, providing that the remainder of the purchase price may be paid in four equal annual installments, with interest on deferred payments at the rate of six percent per annum, or sooner at the election of the contract holder, which contract shall be subject to cancellation by the department of natural resources for failure to comply with its provisions, and upon the completion of the payments as provided in such contract to cause a deed to the lands described in the contract to be issued to the holder thereof as in the case of the sale of state lands.

[1982 1st ex.s. c 21 § 145.]

RCW 79.96.130 Wrongful taking of shellfish from public lands--Civil remedies.

(1) If a person wrongfully takes shellfish or causes shellfish to be wrongfully taken from the public lands and the wrongful taking is intentional and knowing, then the person shall be liable for damages of treble the fair market retail value of the amount of shellfish wrongfully taken. If a person wrongfully takes shellfish from the public lands under other circumstances, then the person shall be liable for damages of double the fair market value of the amount of shellfish wrongfully taken.

(2) For purposes of this section, a person "wrongfully takes" shellfish from public lands if the person takes shellfish: (a) Above the limits of any applicable laws that govern the harvest of shellfish from public lands; (b) without reporting the harvest to the department of fish and wildlife or the department of natural resources where such reporting is required by law or contract; (c) outside the area or above the limits that an agreement or contract from the department of natural resources allows the harvest of shellfish from public lands; or (d) without a lease or purchase of the shellfish where such lease or purchase is required by law prior to harvest

of the shellfish.

(3) The remedies in this section are for civil damages and shall be proved by a preponderance of the evidence. The department of natural resources may file a civil action in Thurston county superior court or the county where the shellfish were taken against any person liable under this section. Damages recovered under this section shall be applied in the same way as received under geoduck harvesting agreements authorized by RCW 79.96.080.

(4) For purposes of the remedies created by this section, the amount of shellfish wrongfully taken by a person may be established either:

(a) By surveying the aquatic lands to reasonably establish the amount of shellfish taken from the immediate area where a person is shown to have been wrongfully taking shellfish;

(b) By weighing the shellfish on board any vessel or in possession of a person shown to be wrongfully taking shellfish; or

(c) By any other evidence that reasonably establishes the amount of shellfish wrongfully taken.

The amount of shellfish established by (a) or (b) of this subsection shall be presumed to be the amount wrongfully taken unless the defendant shows by a preponderance of evidence that the shellfish were lawfully taken or that the defendant did not take the shellfish presumed to have been wrongfully taken. Whenever there is reason to believe that shellfish in the possession of any person were wrongfully taken, the department of natural resources or the department of fish and wildlife may require the person to proceed to a designated off-load point and to weigh all shellfish in possession of the person or on board the person's vessel.

(5) This civil remedy is supplemental to the state's power to prosecute any person for theft of shellfish, for other crimes where shellfish are involved, or for violation of regulations of the department of fish and wildlife.

[1994 c 264 § 73; 1990 c 163 § 9.]

RCW 79.96.901 Savings--1982 1st ex.s. c 21.

The enactment of this act including all repeals, decodifications, and amendments shall not be construed as affecting any existing right acquired under the statutes repealed, decodified, or amended or under any rule, regulation, or order issued pursuant thereto; nor as affecting any proceeding instituted thereunder.

[1982 1st ex.s. c 21 § 181.]

RCW 79.96.902 Captions--1982 1st ex.s. c 21.

Chapter and section headings as used in this act do not constitute any part of the law.

[1982 1st ex.s. c 21 § 182.]

RCW 79.96.903 Severability--1982 1st ex.s. c 21.

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

[1982 1st ex.s. c 21 § 184.]

RCW 79.96.904 Effective date--1982 1st ex.s. c 21 §§ 176, 179.

Sections 176 (amending RCW 79.01.525) and 179 (creating a new section providing for an aquatic lands joint legislative committee) of this act are necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

[1982 1st ex.s. c 21 § 185.]

RCW 79.96.905 Effective date--1982 1st ex.s. c 21.

Except as provided in RCW 79.96.904, this act shall take effect July 1, 1983.

[1982 1st ex.s. c 21 § 186.]

RCW 79.96.906 Intensive management plan for geoducks--Evaluation of program--Report--1984 c 221.

The department of natural resources may enter into agreements with the department of fish and wildlife for the development of an intensive management plan for geoducks including the development and operation of a geoduck hatchery.

The department of natural resources shall evaluate the progress of the intensive geoduck management program and provide a written report to the legislature by December 1, 1990, for delivery to the appropriate standing committees. The evaluation shall determine the benefits and costs of continued operation of the program, and shall discuss alternatives including continuance, modification, and termination of the intensive geoduck management program.

[1994 c 264 § 74; 1984 c 221 § 26.]

Notes:

Severability--Effective date--1984 c 221: See RCW 79.90.901 and 79.90.902.

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PUBLIC RECREATIONAL LANDS**

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**Chapter 79A.05 RCW
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RCW 79A.05.010 Definitions.

The definitions in this section apply throughout this title unless the context clearly requires otherwise.

- (1) "Commission" means the state parks and recreation commission.
- (2) "Chair" means the member of the commission elected pursuant to RCW 79A.05.025.
- (3) "Director" and "director of the state parks and recreation commission" mean the director of parks and recreation or the director's designee.
- (4) "Recreation" means those activities of a voluntary and leisure time nature that aid in promoting entertainment, pleasure, play, relaxation, or instruction.
- (5) "Natural forest" means a forest that faithfully represents, or is meant to become

representative of, its unaltered state.

[1999 c 249 § 101.]

Notes:

Severability--1999 c 249: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1999 c 249 § 1901.]

RCW 79A.05.015 Commission created--Composition--Compensation and expenses.

There is hereby created a "state parks and recreation commission" consisting of seven citizens of the state. The members of the commission shall be appointed by the governor by and with the advice and consent of the senate and shall serve for a term of six years, expiring on December 31st of even-numbered years, and until their successors are appointed. In case of a vacancy, the governor shall fill the vacancy for the unexpired term of the commissioner whose office has become vacant.

In making the appointments to the commission, the governor shall choose citizens who understand park and recreation needs and interests. No person shall serve if he or she holds any elective or full-time appointive state, county, or municipal office. Members of the commission shall be compensated in accordance with RCW 43.03.240 and in addition shall be allowed their travel expenses incurred while absent from their usual places of residence in accordance with RCW 43.03.050 and 43.03.060.

Payment of expenses pertaining to the operation of the commission shall be made upon vouchers certified to by such persons as shall be designated by the commission.

[1999 c 249 § 201; 1984 c 287 § 82; 1975-'76 2nd ex.s. c 34 § 116; 1969 ex.s. c 31 § 1; 1965 ex.s. c 132 § 1; 1965 c 8 § 43.51.020. Prior: 1947 c 271 § 1; 1945 c 36 § 1; 1921 c 7 § 10; RRS § 10768. Formerly RCW 43.51.020.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Legislative findings--Severability--Effective date--1984 c 287: See notes following RCW 43.03.220.

Effective date--Severability--1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

RCW 79A.05.020 Duties of commission.

In addition to whatever other duties may exist in law or be imposed in the future, it is the duty of the commission to:

(1) Implement integrated pest management practices and regulate pests as required by RCW 17.15.020;

(2) Take steps necessary to control spartina and purple loosestrife as required by RCW 17.26.020;

(3) Participate in the implementation of chapter 19.02 RCW;

(4) Coordinate planning and provide staffing and administrative assistance to the Lewis and Clark trail committee as required by *RCW 27.34.340;

(5) Administer those portions of chapter 46.10 RCW not dealing with registration and licensing of snowmobiles as required by RCW 46.10.210;

(6) Consult and participate in the scenic and recreational highway system as required by chapter 47.39 RCW; and

(7) Develop, prepare, and distribute information relating to marine oil recycling tanks and sewage holding tank pumping stations, in cooperation with other departments, as required by chapter 88.02 RCW.

The commission has the power reasonably necessary to carry out these duties.

[1999 c 249 § 301.]

Notes:

***Reviser's note:** RCW 27.34.340 was repealed by 1999 c 35 § 5. See chapter 35, Laws of 1999 for the Lewis and Clark bicentennial advisory committee.

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.025 Chair--Meetings--Quorum.

The commission shall elect one of its members as chair. The commission may be convened at such times as the chair deems necessary, and a majority shall constitute a quorum for the transaction of business.

[1999 c 249 § 202; 1965 c 8 § 43.51.030. Prior: 1947 c 271 § 3; RRS § 10768-2. Formerly RCW 43.51.030.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.030 Powers and duties--Mandatory.

The commission shall:

(1) Have the care, charge, control, and supervision of all parks and parkways acquired or set aside by the state for park or parkway purposes.

(2) Adopt policies, and adopt, issue, and enforce rules pertaining to the use, care, and administration of state parks and parkways. The commission shall cause a copy of the rules to be kept posted in a conspicuous place in every state park to which they are applicable, but failure to post or keep any rule posted shall be no defense to any prosecution for the violation thereof.

(3) Permit the use of state parks and parkways by the public under such rules as shall be adopted.

(4) Clear, drain, grade, seed, and otherwise improve or beautify parks and parkways, and erect structures, buildings, fireplaces, and comfort stations and build and maintain paths, trails, and roadways through or on parks and parkways.

(5) Grant concessions or leases in state parks and parkways, upon such rentals, fees, or percentage of income or profits and for such terms, in no event longer than fifty years, and upon such conditions as shall be approved by the commission: PROVIDED, That leases exceeding a twenty-year term shall require a unanimous vote of the commission: PROVIDED FURTHER, That if, during the term of any concession or lease, it is the opinion of the commission that it would be in the best interest of the state, the commission may, with the consent of the

concessionaire or lessee, alter and amend the terms and conditions of such concession or lease: PROVIDED FURTHER, That television station leases shall be subject to the provisions of RCW 79A.05.085, only: PROVIDED FURTHER, That the rates of such concessions or leases shall be renegotiated at five-year intervals. No concession shall be granted which will prevent the public from having free access to the scenic attractions of any park or parkway.

(6) Employ such assistance as it deems necessary. Commission expenses relating to its use of volunteer assistance shall be limited to premiums or assessments for the insurance of volunteers by the department of labor and industries, compensation of staff who assist volunteers, materials and equipment used in authorized volunteer projects, training, reimbursement of volunteer travel as provided in RCW 43.03.050 and 43.03.060, and other reasonable expenses relating to volunteer recognition. The commission, at its discretion, may waive commission fees otherwise applicable to volunteers. The commission shall not use volunteers to replace or supplant classified positions. The use of volunteers may not lead to the elimination of any employees or permanent positions in the bargaining unit.

(7) By majority vote of its authorized membership select and purchase or obtain options upon, lease, or otherwise acquire for and in the name of the state such tracts of land, including shore and tide lands, for park and parkway purposes as it deems proper. If the commission cannot acquire any tract at a price it deems reasonable, it may, by majority vote of its authorized membership, obtain title thereto, or any part thereof, by condemnation proceedings conducted by the attorney general as provided for the condemnation of rights of way for state highways. Option agreements executed under authority of this subsection shall be valid only if:

(a) The cost of the option agreement does not exceed one dollar; and

(b) Moneys used for the purchase of the option agreement are from (i) funds appropriated therefor, or (ii) funds appropriated for undesignated land acquisitions, or (iii) funds deemed by the commission to be in excess of the amount necessary for the purposes for which they were appropriated; and

(c) The maximum amount payable for the property upon exercise of the option does not exceed the appraised value of the property.

(8) Cooperate with the United States, or any county or city of this state, in any matter pertaining to the acquisition, development, redevelopment, renovation, care, control, or supervision of any park or parkway, and enter into contracts in writing to that end. All parks or parkways, to which the state contributed or in whose care, control, or supervision the state participated pursuant to the provisions of this section, shall be governed by the provisions hereof.

[1999 c 249 § 302; 1999 c 155 § 1; 1999 c 59 § 1; 1989 c 175 § 106; 1980 c 89 § 1; 1979 c 10 § 4. Prior: 1977 ex.s. c 123 § 1; 1977 c 75 § 57; 1967 ex.s. c 90 § 1; 1965 c 8 § 43.51.040; prior: 1959 c 317 § 1; 1955 c 391 § 1; 1929 c 148 § 1; 1923 c 157 § 1; 1921 c 149 § 2; RRS § 10942. Formerly RCW 43.51.040.]

Notes:

Reviser's note: This section was amended by 1999 c 59 § 1, 1999 c 155 § 1, and by 1999 c 249 § 302, each without reference to the other. All amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1999 c 249: See note following RCW 79A.05.010.

Effective date--1989 c 175: See note following RCW 34.05.010.
Inspection of recreational devices: Chapter 79A.40 RCW.

RCW 79A.05.035 Additional powers and duties.

- (1) The commission shall:
- (a) Manage timber and land under its jurisdiction to maintain and enhance aesthetic and recreational values;
 - (b) Apply modern conservation practices to maintain and enhance aesthetic, recreational, and ecological resources; and
 - (c) Designate and preserve certain forest areas throughout the state as natural forests or natural areas for interpretation, study, and preservation purposes.
- (2) Trees may be removed from state parks:
- (a) When hazardous to persons, property, or facilities;
 - (b) As part of a park maintenance or development project, or conservation practice;
 - (c) As part of a road or utility easement; or
 - (d) When damaged by a catastrophic forest event.
- (3) Tree removal under subsection (2) of this section shall be done by commission personnel, unless the personnel lack necessary expertise. Except in emergencies and when feasible, significant trees shall be removed only after they have been marked or appraised by a professional forester. The removal of significant trees from a natural forest may take place only after a public hearing has been held, except in emergencies.
- (4) When feasible, felled timber shall be left on the ground for natural purposes or used for park purposes including, but not limited to, building projects, trail mulching, and firewood. In natural forest areas, first consideration shall be given to leaving timber on the ground for natural purposes.
- (5) The commission may issue permits to individuals under RCW 4.24.210 and 79A.05.090 for the removal of wood debris from state parks for personal firewood use.
- (6) Only timber that qualifies for cutting or removal under subsection (2) of this section may be sold. Timber shall be sold only when surplus to the needs of the park.
- (7) Net revenue derived from timber sales shall be deposited in the state parks renewal and stewardship account created in RCW 79A.05.215.

[1999 c 249 § 303; 1984 c 82 § 1; 1981 c 271 § 3. Formerly RCW 43.51.045.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.040 Director's duties.

In addition to other duties the commission may from time to time impose, it is the duty of the director to:

- (1) Ensure the control of weeds in parks to the extent required by RCW 17.04.160 and 17.10.205; and

(2) Participate in the operations of the environmental enhancement and job creation task force under chapter 43.21J RCW.

The director has the power reasonably necessary to carry out these duties.

[1999 c 249 § 401.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.045 Waste reduction and recycling.

(1) The commission shall provide waste reduction and recycling information in each state park campground and day-use area.

(2) The commission shall provide recycling receptacles in the day-use and campground areas of at least forty state parks. The receptacles shall be clearly marked for the disposal of at least two of the following recyclable materials: Aluminum, glass, newspaper, plastic, and tin. The commission shall endeavor to provide recycling receptacles in parks that are near urban centers or in heavily used parks.

(3) The commission shall provide daily maintenance of such receptacles from April through September of each year.

(4) The commission is authorized to enter into agreements with any person, company, or nonprofit organization to provide for the collection and transport of recyclable materials and related activities under this section.

[1999 c 249 § 304; 1991 c 11 § 1. Formerly RCW 43.51.046.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Marinas and airports: RCW 70.93.095.

RCW 79A.05.050 Community service for littering in state parks--Policy and procedures.

(1) The commission shall establish a policy and procedures for supervising and evaluating community service activities that may be imposed under RCW 70.93.060(3) including a description of what constitutes satisfactory completion of community service.

(2) The commission shall inform each state park of the policy and procedures regarding community service activities, and each state park shall then notify the commission as to whether or not the park elects to participate in the community service program. The commission shall transmit a list notifying the district courts of each state park that elects to participate.

[1996 c 263 § 3. Formerly RCW 43.51.048.]

RCW 79A.05.055 Additional powers and duties.

The commission may:

(1) Study and appraise parks and recreational needs of the state and assemble and disseminate information relative to parks and recreation;

(2) Make provisions for the publication and sale of interpretive, recreational, and historical materials and literature. Proceeds from such sales shall be directed to the parks improvement account; and

(3) Coordinate the parks and recreational functions of the various state departments, and cooperate with state and federal agencies in the promotion of parks and recreational opportunities.

[1997 c 137 § 1; 1987 c 225 § 1; 1965 c 8 § 43.51.050. Prior: 1955 c 391 § 2; 1947 c 271 § 4; RRS § 10768-3. Formerly RCW 43.51.050.]

Notes:

Effective date--1997 c 137: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 137 § 6.]

RCW 79A.05.060 Parks improvement account--Transfers to state parks renewal and stewardship account.

(1) The parks improvement account is hereby established in the state treasury.

(2) The commission shall deposit all moneys received from the sale of interpretive, recreational, and historical literature and materials in this account. Moneys in the account may be spent only for development, production, and distribution costs associated with literature and materials.

(3) Disbursements from the account shall be on the authority of the director, or the director's designee. The account is subject to the allotment procedure provided under chapter 43.88 RCW. No appropriation is required for disbursement of moneys to be used for support of further production of materials provided for in RCW 79A.05.055(2). The director may transfer a portion of the moneys in this account to the state parks renewal and stewardship account and may expend moneys so transferred for any purpose provided for in RCW 79A.05.215.

[1999 c 249 § 402; 1997 c 137 § 2; 1987 c 225 § 2. Formerly RCW 43.51.052.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Effective date--1997 c 137: See note following RCW 79A.05.055.

RCW 79A.05.065 Park passes--Eligibility.

(1) The commission shall grant to any person who meets the eligibility requirements specified in this section a senior citizen's pass which shall (a) entitle such person, and members of his or her camping unit, to a fifty percent reduction in the campsite rental fee prescribed by the commission, and (b) entitle such person to free admission to any state park.

(2) The commission shall grant a senior citizen's pass to any person who applies for the same and who meets the following requirements:

(a) The person is at least sixty-two years of age; and

(b) The person is a domiciliary of the state of Washington and meets reasonable residency requirements prescribed by the commission; and

(c) The person and his or her spouse have a combined income which would qualify the person for a property tax exemption pursuant to RCW 84.36.381, as now law or hereafter amended. The financial eligibility requirements of this subparagraph (c) shall apply regardless of whether the applicant for a senior citizen's pass owns taxable property or has obtained or applied for such property tax exemption.

(3) Each senior citizen's pass granted pursuant to this section is valid so long as the senior citizen meets the requirements of subsection (2)(b) of this section. Notwithstanding, any senior citizen meeting the eligibility requirements of this section may make a voluntary donation for the upkeep and maintenance of state parks.

(4) A holder of a senior citizen's pass shall surrender the pass upon request of a commission employee when the employee has reason to believe the holder fails to meet the criteria in subsection (2)(a), (b), or (c) of this section. The holder shall have the pass returned upon providing proof to the satisfaction of the director of the parks and recreation commission that the holder does meet the eligibility criteria for obtaining the senior citizen's pass.

(5) Any resident of Washington who is disabled as defined by the social security administration and who receives social security benefits for that disability, or any other benefits for that disability from any other governmental or nongovernmental source, or who is entitled to benefits for permanent disability under RCW 71A.10.020(3) due to unemployability full time at the minimum wage, or who is legally blind or profoundly deaf, or who has been issued a card, decal, or special license plate for a permanent disability under RCW 46.16.381 shall be entitled to receive, regardless of age and upon making application therefor, a disability pass at no cost to the holder. The pass shall (a) entitle such person, and members of his or her camping unit, to a fifty percent reduction in the campsite rental fee prescribed by the commission, and (b) entitle such person to free admission to any state park.

(6) A card, decal, or special license plate issued for a permanent disability under RCW 46.16.381 may serve as a pass for the holder to entitle that person and members of the person's camping unit to a fifty percent reduction in the campsite rental fee prescribed by the commission, and to allow the holder free admission to state parks.

(7) Any resident of Washington who is a veteran and has a service-connected disability of at least thirty percent shall be entitled to receive a lifetime veteran's disability pass at no cost to the holder. The pass shall (a) entitle such person, and members of his or her camping unit, to free use of any campsite within any state park; (b) entitle such person to free admission to any state park; and (c) entitle such person to an exemption from any reservation fees.

(8) All passes issued pursuant to this section shall be valid at all parks any time during the year: PROVIDED, That the pass shall not be valid for admission to concessionaire operated facilities.

(9) This section shall not affect or otherwise impair the power of the commission to continue or discontinue any other programs it has adopted for senior citizens.

(10) The commission shall adopt such rules as it finds appropriate for the administration of this section. Among other things, such rules shall prescribe a definition of "camping unit"

which will authorize a reasonable number of persons traveling with the person having a pass to stay at the campsite rented by such person, a minimum Washington residency requirement for applicants for a senior citizen's pass and an application form to be completed by applicants for a senior citizen's pass.

[1999 c 249 § 305; 1997 c 74 § 1; 1989 c 135 § 1; 1988 c 176 § 909; 1986 c 6 § 1; 1985 c 182 § 1; 1979 ex.s. c 131 § 1; 1977 ex.s. c 330 § 1. Formerly RCW 43.51.055.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Severability--1988 c 176: See RCW 71A.10.900.

RCW 79A.05.070 Further powers--Director of parks and recreation--Salaries.

The commission may:

- (1) Make rules and regulations for the proper administration of its duties;
- (2) Accept any grants of funds made with or without a matching requirement by the United States, or any agency thereof, for purposes in keeping with the purposes of this chapter; accept gifts, bequests, devises and endowments for purposes in keeping with such purposes; enter into cooperative agreements with and provide for private nonprofit groups to use state park property and facilities to raise money to contribute gifts, grants, and support to the commission for the purposes of this chapter. The commission may assist the nonprofit group in a cooperative effort by providing necessary agency personnel and services, if available. However, none of the moneys raised may inure to the benefit of the nonprofit group, except in furtherance of its purposes to benefit the commission as provided in this chapter. The agency and the private nonprofit group shall agree on the nature of any project to be supported by such gift or grant prior to the use of any agency property or facilities for raising money. Any such gifts may be in the form of recreational facilities developed or built in part or in whole for public use on agency property, provided that the facility is consistent with the purposes of the agency;
- (3) Require certification by the commission of all parks and recreation workers employed in state aided or state controlled programs;
- (4) Act jointly, when advisable, with the United States, any other state agencies, institutions, departments, boards, or commissions in order to carry out the objectives and responsibilities of this chapter;
- (5) Grant franchises and easements for any legitimate purpose on parks or parkways, for such terms and subject to such conditions and considerations as the commission shall specify;
- (6) Charge such fees for services, utilities, and use of facilities as the commission shall deem proper;
- (7) Enter into agreements whereby individuals or companies may rent undeveloped parks or parkway land for grazing, agricultural, or mineral development purposes upon such terms and conditions as the commission shall deem proper, for a term not to exceed ten years;
- (8) Determine the qualifications of and employ a director of parks and recreation who shall receive a salary as fixed by the governor in accordance with the provisions of RCW 43.03.040 and determine the qualifications and salary of and employ such other persons as may

be needed to carry out the provisions hereof; and

(9) Without being limited to the powers hereinbefore enumerated, the commission shall have such other powers as in the judgment of a majority of its members are deemed necessary to effectuate the purposes of this chapter: PROVIDED, That the commission shall not have power to supervise directly any local park or recreation district, and no funds shall be made available for such purpose.

[1999 c 249 § 307; 1995 c 211 § 3; 1993 c 156 § 1; 1987 c 225 § 3; 1980 c 89 § 2; 1969 c 99 § 1; 1965 c 8 § 43.51.060. Prior: 1961 c 307 § 12; 1955 c 391 § 3; 1947 c 271 § 5; RRS § 10768-4. Formerly RCW 43.51.060.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Findings--Intent--1995 c 211: "The legislature finds that during the past fourteen years, the Washington state parks and recreation commission has endured a steady erosion of general fund operating support, which has caused park closures, staff reductions, and growing backlog of deferred maintenance projects. The legislature also finds that the growth of parks revenue has been constrained by staff limitations and by transfers of that revenue into the general fund.

The legislature intends to reverse the decline in operating support to its state parks, stabilize the system's level of general fund support, and inspire system employees and park visitors to enhance these irreplaceable resources and ensure their continuing availability to current and future state citizens and visitors. To achieve these goals, the legislature intends to dedicate park revenues to park operations, developing and renovating park facilities, undertaking deferred maintenance, and improving park stewardship. The legislature clearly intends that such revenues shall complement, not supplant, future general fund support." [1995 c 211 § 1.]

Effective date--1995 c 211: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 211 § 8.]

Severability--1995 c 211: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1995 c 211 § 9.]

Effective date--1969 c 99: "This 1969 amendatory act shall take effect July 1, 1969." [1969 c 99 § 12.]

RCW 79A.05.075 Delegation of commission's powers and duties to director.

No provision of law relating to the commission shall prevent the commission from delegating to the director such powers and duties of the commission as they may deem proper.

[1999 c 249 § 306; 1969 ex.s. c 31 § 2. Formerly RCW 43.51.061.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.080 Lease of park lands for television stations.

The state parks and recreation commission is hereby authorized to lease the use of such areas in Mount Spokane state park, Steptoe Butte state park, Kamiak Butte state park or any other state park for television stations as the commission may decide are suitable for that purpose: PROVIDED, That this authority shall not extend to school lands or lands held by the state of Washington for educational purposes.

[1965 c 8 § 43.51.062. Prior: 1953 c 39 § 1. Formerly RCW 43.51.062.]

Notes:

Validating--1953 c 39: "Any lease authorizing the use of any portion of Mount Spokane state park for a television station which the state parks and recreation commission has already made is hereby validated and confirmed, and the parties thereto are bound by the terms thereof." [1953 c 39 § 2.]

Construction--1953 c 39: "The authority conferred by this act is in addition to the powers and authority now conferred upon the state parks and recreation commission, and this act shall not be construed to repeal or limit, by implication or otherwise, any authority or power now conferred by law upon the state parks and recreation commission." [1953 c 39 § 3.]

RCW 79A.05.085 Lease of park lands for television stations--Lease rental rates, terms--Attachment of antennae.

The commission shall determine the fair market value for television station leases based upon independent appraisals and existing leases for television stations shall be extended at said fair market rental for at least one period of not more than twenty years: PROVIDED, That the rates in said leases shall be renegotiated at five year intervals: PROVIDED FURTHER, That said stations shall permit the attachment of antennae of publicly operated broadcast and microwave stations where electronically practical to combine the towers: PROVIDED FURTHER, That notwithstanding any term to the contrary in any lease, this section shall not preclude the commission from prescribing new and reasonable lease terms relating to the modification, placement or design of facilities operated by or for a station, and any extension of a lease granted under this section shall be subject to this proviso: PROVIDED FURTHER, That notwithstanding any other provision of law the director in his discretion may waive any requirement that any environmental impact statement or environmental assessment be submitted as to any lease negotiated and signed between January 1, 1974 and December 31, 1974.

[1974 ex.s. c 151 § 1. Formerly RCW 43.51.063.]

RCW 79A.05.090 Exemption of persons over sixty-five from fees for collection in state parks of wood debris for personal use.

Persons over the age of sixty-five are exempt from any permit or other administrative fee imposed by the commission for the collection of wood debris in state parks, if such wood is for personal use.

[1983 c 193 § 1. Formerly RCW 43.51.065.]

RCW 79A.05.095 Donations of land for park purposes.

The commission may receive and accept donations of lands for state park purposes, and shall be responsible for the management and control of all lands so acquired. It may from time to time recommend to the legislature the acquisition of lands for park purposes by purchase or condemnation.

[1999 c 249 § 901; 1965 c 8 § 43.51.070. Prior: 1913 c 113 § 2; RRS § 10940. Formerly RCW 43.51.070.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.100 Bequests and donations of money.

The commission may receive in trust any money donated or bequeathed to it, and carry out the terms of such donation or bequest, or, in the absence of such terms, expend the same as it may deem advisable for park or parkway purposes.

Money so received shall be deposited in the state parks renewal and stewardship account.

[1997 c 137 § 3; 1969 c 99 § 2; 1965 c 8 § 43.51.090. Prior: 1923 c 157 § 2; 1921 c 149 § 3; RRS § 10943. Formerly RCW 43.51.090.]

Notes:

Effective date--1997 c 137: See note following RCW 79A.05.055.

RCW 79A.05.105 Withdrawal of granted lands on public highways.

Inasmuch as the value of land with standing timber is increasing and will continue to increase from year to year and no loss will be caused to the common school fund or other fund into which the proceeds of the sale of any land held by the state would be paid by postponing the sale thereof, the commissioner of public lands may, upon his own motion, and shall, when directed so to do by the state parks and recreation commission, withdraw from sale any land held by the state abutting on any public highway and certify to the commission that such land is withheld from sale pursuant to the terms of this section.

Such lands shall not be sold until directed by the legislature, and shall in the meantime be under the care, charge, control, and supervision of the commission.

[1965 c 8 § 43.51.100. Prior: 1921 c 149 § 4; RRS § 10944. Formerly RCW 43.51.100.]

RCW 79A.05.110 Withdrawal of other lands--Exchange for lands on highway.

The commissioner of public lands may, upon his or her own motion, and shall, when directed so to do by the commission, withdraw from sale any land held by the state and not acquired directly from the United States with reservations as to the manner of sale thereof and the purposes for which it may be sold, and certify to the commission that such land is withheld from sale pursuant to the terms of this section.

All such land shall be under the care, charge, control, and supervision of the commission, and after appraisal in such manner as the commission directs may be exchanged for land of equal value, and to this end the chair and secretary of the commission may execute deeds of conveyance in the name of the state.

[1999 c 249 § 902; 1965 c 8 § 43.51.110. Prior: 1921 c 149 § 5; RRS § 10945. Formerly RCW 43.51.110.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.115 Cross-state trail facility. (*Contingent expiration date.*)

(1) The commission shall develop and maintain a cross-state trail facility with appropriate appurtenances.

(2) This section expires July 1, 2006, if the department of transportation does not enter into a franchise agreement for a rail line over portions of the Milwaukee Road corridor by July 1, 2006.

[1999 c 301 § 1; 1996 c 129 § 2. Formerly RCW 43.51.112.]

Notes:

Effective date--1999 c 301: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 13, 1999]." [1999 c 301 § 6.]

Intent--1996 c 129: "The legislature intends to complete a cross-state trail system while maintaining long-term ownership of the Milwaukee Road corridor. In order to accomplish this, it will be beneficial to change the management and control of certain portions of the Milwaukee Road corridor currently managed and controlled by several state agencies and to provide a franchise to establish and maintain a rail line. It is the intent of the legislature that if a franchise is not agreed upon, no changes in the current management and control shall occur." [1996 c 129 § 1.]

Effective date--1996 c 129: "This act takes effect July 1, 1996." [1996 c 129 § 10.]

Severability--1996 c 129: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1996 c 129 § 12.]

RCW 79A.05.120 Cross-state trail--Transfer of lands in Milwaukee Road corridor. (*Contingent expiration date.*)

(1) To facilitate completion of a cross-state trail under the management of the parks and recreation commission, management and control of lands known as the Milwaukee Road corridor shall be transferred between state agencies as follows on the date a franchise agreement is entered into for a rail line over portions of the Milwaukee Road corridor:

(a) Portions owned by the state between Ellensburg and the Columbia river that are managed by the parks and recreation commission are transferred to the department of transportation;

(b) Portions owned by the state between the west side of the Columbia river and Royal City Junction and between Warden and Lind that are managed by the department of natural resources are transferred to the department of transportation; and

(c) Portions owned by the state between Lind and the Idaho border that are managed by the department of natural resources are transferred to the parks and recreation commission.

(2) The department of natural resources and the parks and recreation commission may by mutual agreement transfer the management authority over portions of the Milwaukee Road corridor between their two respective agencies without legislative approval if the portion transferred does not exceed ten miles in length.

(3) This section expires July 1, 2006, and no transfers shall occur if the department of transportation does not enter into a franchise agreement for a rail line over portions of the Milwaukee Road corridor by July 1, 2006.

[1999 c 301 § 2; 1996 c 129 § 3. Formerly RCW 43.51.1121.]

Notes:

Effective date--1999 c 301: See note following RCW 79A.05.115.

Intent--Effective date--Severability--1996 c 129: See notes following RCW 79A.05.115.

RCW 79A.05.125 Cross-state trail--Rail line franchise negotiations by department of transportation. (*Contingent expiration date.*)

(1) The department of transportation shall negotiate a franchise with a rail carrier to establish and maintain a rail line over portions of the Milwaukee Road corridor owned by the state between Ellensburg and Lind. The department of transportation may negotiate such a franchise with any qualified rail carrier. Criteria for negotiating the franchise and establishing the right of way include:

(a) Assurances that resources from the franchise will be sufficient to compensate the state for use of the property, including completion of a cross-state trail between Easton and the Idaho border;

(b) Types of payment for use of the franchise, including payment for the use of federally granted trust lands in the transportation corridor;

(c) Standards for maintenance of the line;

(d) Provisions ensuring that both the conventional and intermodal rail service needs of local shippers are met. Such accommodations may comprise agreements with the franchisee to offer or maintain adequate service or to provide service by other carriers at commercially reasonable rates;

(e) Provisions requiring the franchisee, upon reasonable request of any other rail operator, to provide rail service and interchange freight over what is commonly known as the Stampede Pass rail line from Cle Elum to Auburn at commercially reasonable rates;

(f) If any part of the franchise agreement is invalidated by actions or rulings of the federal surface transportation board or a court of competent jurisdiction, the remaining portions of the franchise agreement are not affected;

(g) Compliance with environmental standards; and

(h) Provisions for insurance and the coverage of liability.

(2) The franchise may provide for periodic review of financial arrangements under the franchise.

(3) The department of transportation, in consultation with the parks and recreation commission and the legislative transportation committee, shall negotiate the terms of the franchise, and shall present the agreement to the parks and recreation commission for approval of as to terms and provisions affecting the cross-state trail or affecting the commission.

(4) This section expires July 1, 2006, if the department of transportation does not enter

into a franchise agreement for a rail line over portions of the Milwaukee Road corridor by July 1, 2006.

[1999 c 301 § 3; 1996 c 129 § 4. Formerly RCW 43.51.113.]

Notes:

Effective date--1999 c 301: See note following RCW 79A.05.115.

Review and approval of franchise--Report to the legislature: "(1) Before entering into a final agreement to issue a franchise negotiated in accordance with RCW 43.51.113, the department of transportation shall submit the franchise to the legislative transportation committee for review and approval.

(2) If the department of transportation has not entered into a final agreement to franchise a rail line over portions of the Milwaukee Road corridor by December 1, 1998, a report of the progress and obstacles to such an agreement shall be made. The report shall be submitted by December 15, 1998, to appropriate committees of the legislature." [1996 c 129 § 6.]

Intent--Effective date--Severability--1996 c 129: See notes following RCW 79A.05.115.

**RCW 79A.05.130 Cross-state trail account--Land acquisition--Rules describing trail.
(Contingent expiration date.)**

(1) The cross-state trail account is created in the custody of the state treasurer. Eleven million five hundred thousand dollars is provided to the state parks and recreation commission to acquire, construct, and maintain a cross-state trail. This amount may consist of: (a) Legislative appropriations intended for trail development; (b) payments for the purchase of federally granted trust lands; and (c) franchise fees derived from use of the rail corridor. The legislature intends that any amounts provided from the transportation fund are to be repaid to the transportation fund from franchise fees.

(2) The department shall deposit franchise fees from use of the rail corridor according to the following priority: (a) To the department of transportation for actual costs incurred in administering the franchise; (b) to the department of natural resources as compensation for use of federally granted trust lands in the rail corridor; (c) to the transportation fund to reimburse any amounts transferred or appropriated from that fund by the legislature for trail development; (d) to the cross-state trail account, not to exceed eleven million five hundred thousand dollars, provided that this amount shall be reduced proportionate with any funds transferred or appropriated by the 1996 legislature or paid from franchise fees for the purchase of federally granted trust lands or for trail development; and (e) the remainder to the essential rail assistance account, created under RCW 47.76.250. Expenditures from the cross-state trail account may be used only for the acquisition, development, operation, and maintenance of the cross-state trail. Only the director of the state parks and recreation commission or the director's designee may authorize expenditures from the account. The account is subject to allotment procedures under chapter 43.88 RCW, but no appropriation is required for expenditures.

(3) The commission may acquire land from willing sellers for the cross-state trail, but not by eminent domain.

(4) The commission shall adopt rules describing the cross-state trail.

(5) This section expires July 1, 2006, if the department of transportation does not enter into a franchise agreement for a rail line over portions of the Milwaukee Road corridor by July 1,

2006.

[1999 c 301 § 4; 1996 c 129 § 5. Formerly RCW 43.51.114.]

Notes:

Effective date--1999 c 301: See note following RCW 79A.05.115.

Intent--Effective date--Severability--1996 c 129: See notes following RCW 79A.05.115.

RCW 79A.05.135 Dedication as parks and parkways.

All state parks and parkways, subject to the provisions of this chapter are set apart and dedicated as public parks and parkways for the benefit and enjoyment of all the people of this state.

[1965 c 8 § 43.51.120. Prior: 1921 c 149 § 6; RRS § 10946. Formerly RCW 43.51.120.]

RCW 79A.05.140 Permits for improvement of parks--Limitations.

The state parks and recreation commission may grant permits to individuals, groups, churches, charities, organizations, agencies, clubs, or associations to improve any state park or parkway, or any lands belonging to the state and withdrawn from sale under the provisions of this chapter. These improvements shall not interfere with access to or use of such public lands or facilities by the general public and shall benefit the public in terms of safety, recreation, aesthetics, or wildlife or natural area preservation. These improvements on public lands and facilities shall be for the use of all members of the general public.

[1999 c 59 § 2; 1982 c 156 § 1; 1965 c 8 § 43.51.130. Prior: 1929 c 83 § 1; RRS § 10946-1. Formerly RCW 43.51.130.]

RCW 79A.05.145 Application for permit.

Any such individual, group, organization, agency, club, or association desiring to obtain such permit shall make application therefor in writing to the commission, describing the lands proposed to be improved and stating the nature of the proposed improvement.

[1999 c 59 § 3; 1982 c 156 § 2; 1965 c 8 § 43.51.140. Prior: 1929 c 83 § 2; RRS § 10946-2. Formerly RCW 43.51.140.]

RCW 79A.05.150 Plans and specifications.

If the state parks and recreation commission determines that the proposed improvement will substantially alter a park, parkway, or park land, it shall require the applicant to submit detailed plans and specifications of the proposed improvement, which, as submitted, or as modified by the state parks and recreation commission, shall be incorporated in the permit when granted.

[1982 c 156 § 3; 1965 c 8 § 43.51.150. Prior: 1929 c 83 § 3; RRS § 10946-3. Formerly RCW 43.51.150.]

RCW 79A.05.155 Surety bond.

If the commission determines it necessary, the applicant shall execute and file with the secretary of state a bond payable to the state, in such penal sum as the commission shall require, with good and sufficient sureties to be approved by the commission, conditioned that the grantee of the permit will make the improvement in accordance with the plans and specifications contained in the permit, and, in case the improvement is made upon lands withdrawn from sale under the provisions of RCW 79A.05.105, will pay into the state treasury to the credit of the fund to which the proceeds of the sale of such lands would belong, the appraised value of all merchantable timber and material on the land, destroyed, or used in making such improvement.

[2000 c 11 § 31; 1982 c 156 § 4; 1965 c 8 § 43.51.160. Prior: 1929 c 83 § 4; RRS § 10946-4. Formerly RCW 43.51.160.]

RCW 79A.05.160 Police powers vested in commission and employees.

The members of the state parks and recreation commission and such of its employees as the commission may designate shall be vested with police powers to enforce the laws of this state.

[1965 c 8 § 43.51.170. Prior: 1921 c 149 § 7; RRS § 10947. Formerly RCW 43.51.170.]

RCW 79A.05.165 Penalties.

Every person who:

(1) Cuts, breaks, injures, destroys, takes, or removes any tree, shrub, timber, plant, or natural object in any park or parkway except in accordance with such rules as the commission may prescribe; or

(2) Kills, or pursues with intent to kill, any bird or animal in any park or parkway; or

(3) Takes any fish from the waters of any park or parkway, except in conformity with such general rules as the commission may prescribe; or

(4) Willfully mutilates, injures, defaces, or destroys any guidepost, notice, tablet, fence, inclosure, or work for the protection or ornamentation of any park or parkway; or

(5) Lights any fire upon any park or parkway, except in such places as the commission has authorized, or willfully or carelessly permits any fire which he or she has lighted or which is under his or her charge, to spread or extend to or burn any of the shrubbery, trees, timber, ornaments, or improvements upon any park or parkway, or leaves any campfire which he or she has lighted or which has been left in his or her charge, unattended by a competent person, without extinguishing it; or

(6) Places within any park or parkway or affixes to any object therein contained, without a written license from the commission, any word, character, or device designed to advertise any business, profession, article, thing, exhibition, matter, or event; or

(7) Violates any rule adopted, promulgated, or issued by the commission pursuant to the

provisions of this chapter; shall be guilty of a misdemeanor unless the commission has specified by rule, when not inconsistent with applicable statutes, that violation of the rule is an infraction under chapter 7.84 RCW.

[1997 c 214 § 1; 1987 c 380 § 15; 1965 c 8 § 43.51.180. Prior: 1921 c 149 § 8; RRS § 10948. Formerly RCW 43.51.180.]

Notes:

Effective date--Severability--1987 c 380: See RCW 7.84.900 and 7.84.901.

RCW 79A.05.170 Transfer of surplus land--Reversionary clause required--Release--Parkland acquisition account.

(1) Any lands owned by the state parks and recreation commission, which are determined to be surplus to the needs of the state for development for state park purposes and which the commission proposes to deed to a local government or other entity, shall be accompanied by a clause requiring that if the land is not used for outdoor recreation purposes, ownership of the land shall revert to the state parks and recreation commission.

(2) The state parks and recreation commission, in cases where land subject to such a reversionary clause is proposed for use or disposal for purposes other than recreation, shall require that, if the land is surplus to the needs of the commission for park purposes at the time the commission becomes aware of its proposed use for nonrecreation purposes, the holder of the land or property shall reimburse the commission for the release of the reversionary interest in the land. The reimbursement shall be in the amount of the fair market value of the reversionary interest as determined by a qualified appraiser agreeable to the commission. Appraisal costs shall be borne by the local entity which holds title to the land.

(3) Any funds generated under a reimbursement under this section shall be deposited in the parkland acquisition account which is hereby created in the state treasury. Moneys in this account are to be used solely for the purchase or acquisition of property for use as state park property by the commission, as directed by the legislature; all such funds shall be subject to legislative appropriation.

[1991 sp.s. c 13 § 23; 1985 c 57 § 33; 1984 c 87 § 1. Formerly RCW 43.51.200.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 79A.05.175 Disposal of land not needed for park purposes.

Whenever the commission finds that any land under its control cannot advantageously be used for park purposes, it is authorized to dispose of such land by the method provided in this section or by the method provided in RCW 79A.05.170. If such lands are school or other grant lands, control thereof shall be relinquished by resolution of the commission to the proper state officials. If such lands were acquired under restrictive conveyances by which the state may hold them only so long as they are used for park purposes, they may be returned to the donor or grantors by the commission. All other such lands may be either sold by the commission to the

highest bidder or exchanged for other lands of equal value by the commission, and all conveyance documents shall be executed by the governor. All such exchanges shall be accompanied by a transfer fee, to be set by the commission and paid by the other party to the transfer; such fee shall be paid into the parkland acquisition account established under RCW 79A.05.170. Sealed bids on all sales shall be solicited at least twenty days in advance of the sale date by an advertisement appearing at least once a week for two consecutive weeks in a newspaper of general circulation in the county in which the land to be sold is located. If the commission feels that no bid received adequately reflects the fair value of the land to be sold, it may reject all bids, and may call for new bids. All proceeds derived from the sale of such park property shall be paid into the park land acquisition account. All land considered for exchange shall be evaluated by the commission to determine its adaptability to park usage. The equal value of all lands exchanged shall first be determined by the appraisals to the satisfaction of the commission. No sale or exchange of state park lands shall be made without the unanimous consent of the commission.

[1999 c 249 § 601; 1998 c 42 § 1; 1984 c 87 § 2; 1971 ex.s. c 246 § 1; 1969 c 99 § 3; 1965 c 8 § 43.51.210. Prior: 1953 c 64 § 1; 1947 c 261 § 1; RRS § 10951a. Formerly RCW 43.51.210.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.178 Real property disposal--Disputed land--Manner--Notice and hearing--Suit for noncompliance.

(1) Notwithstanding any other provision of this chapter, the commission may directly dispose of up to ten contiguous acres of real property, without public auction, to resolve trespass, property ownership disputes, and boundary adjustments with adjacent private property owners. Real property to be disposed of under this section may be disposed of only after appraisal and for at least fair market value, and only if the transaction is in the best interest of the state. The commission shall cooperate with potential purchasers to arrive at a mutually agreeable sales price. If necessary, determination of fair market value may include the use of separate independent appraisals by each party and the review of the appraisals, as agreed upon by the parties. All conveyance documents shall be executed by the governor. All proceeds from the disposal of the property shall be paid into the park land acquisition account. No disposal of real property may be made without the unanimous consent of the commission.

(2) Prior to the disposal of any real property under subsection (1) of this section, the commission shall hold a public hearing on the proposal in the county where the real property, or the greatest portion of the real property, is located. At least ten days, but not more than twenty-five days, prior to the hearing, the commission shall publish a paid public notice of reasonable size in display advertising form, setting forth the date, time, and place of the hearing, at least once in one or more daily newspapers of general circulation in the county and at least once in one or more weekly newspapers circulated in the area where the real property is located. A news release concerning the public hearing must be disseminated among print and electronic

media in the area where the real property is located. The public notice and news release shall also identify the real property involved in the proposed disposal and describe the purpose of the proposed disposal. A summary of the testimony presented at the public hearing shall be prepared for the commission's consideration when reviewing the proposed disposal of real property.

(3) If there is a failure to substantially comply with the procedures set out under this section, then the agreement to dispose of the real property is subject to being declared invalid by a court of competent jurisdiction. Such a suit must be brought within one year of the date of the real property disposal agreement.

[2000 c 42 § 1.]

RCW 79A.05.180 Exchange of state land by commission--Public notice--News release--Hearing--Procedure.

Before the director of parks and recreation presents a proposed exchange to the parks and recreation commission involving an exchange of state land pursuant to this chapter, the director shall hold a public hearing on the proposal in the county where the state lands or the greatest proportion thereof is located. Ten days but not more than twenty-five days prior to such hearing, the director shall publish a paid public notice of reasonable size in display advertising form, setting forth the date, time, and place of the hearing, at least once in one or more daily newspapers of general circulation in the county and at least once in one or more weekly newspapers circulated in the area where the state owned land is located. A news release pertaining to the hearing shall be disseminated among printed and electronic media in the area where the state land is located. The public notice and news release also shall identify lands involved in the proposed exchange and describe the purposes of the exchange and proposed use of the lands involved. A summary of the testimony presented at the hearings shall be prepared for the commission's consideration when reviewing the director's exchange proposal. If there is a failure to substantially comply with the procedures set forth in this section, then the exchange agreement shall be subject to being declared invalid by a court. Any such suit must be brought within one year from the date of the exchange agreement.

[1998 c 42 § 2; 1975 1st ex.s. c 107 § 1. Formerly RCW 43.51.215.]

Notes:

Exchange of land under control of department of natural resources, procedure: RCW 79.08.015.

RCW 79A.05.185 Small boat facilities for Puget Sound authorized.

To encourage the development of the Puget Sound country as a recreational boating area, the commission is authorized to establish landing, launch ramp, and other facilities for small pleasure boats at places on Puget Sound frequented by such boats and where the commission shall find such facilities will be of greatest advantage to the users of pleasure boats. The commission is authorized to acquire land or to make use of lands belonging to the state for such purposes, and to construct the necessary floats, launch ramp, and other desirable structures and

to make such further development of any area used in connection therewith as in the judgment of the commission is best calculated to facilitate the public enjoyment thereof.

[1999 c 249 § 904; 1965 c 8 § 43.51.220. Prior: 1949 c 154 § 1; RRS § 10768-4d. Formerly RCW 43.51.220.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.190 Recreational metal detectors--Available land.

(1) By September 1, 1997, the commission shall increase the area available for use by recreational metal detectors by at least two hundred acres.

(2) Beginning September 1, 1998, and each year thereafter until August 31, 2003, the commission shall increase the area of land available for use by recreational metal detectors by at least fifty acres.

[1997 c 150 § 2. Formerly RCW 43.51.235.]

Notes:

Intent--1997 c 150: "It is the intent of the legislature that those significant historic archaeological resources on state park lands that are of importance to the history of our state, or its communities, be protected for the people of the state. At the same time, the legislature also recognizes that the recreational use of metal detectors in state parks is a legitimate form of recreation that can be compatible with the protection of significant historic archaeological resources." [1997 c 150 § 1.]

RCW 79A.05.195 Identification of historic archaeological resources in state parks--Plan--Availability of land for use by recreational metal detectors.

(1) The commission shall develop a cost-effective plan to identify historic archaeological resources in at least one state park containing a military fort located in Puget Sound. The plan shall include the use of a professional archaeologist and volunteer citizens.

(2) Any park land that is made available for use by recreational metal detectors under this section shall count toward the requirements established in RCW 79A.05.190.

[1999 c 249 § 905; 1997 c 150 § 3. Formerly RCW 43.51.237.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.200 Certain tidelands transferred to commission.

The powers, functions, and duties heretofore exercised by the department of fish and wildlife, or its director, respecting the management, control, and operation of the following enumerated tidelands, which are presently suitable for public recreational use, are hereby transferred to the parks and recreation commission which shall also have respecting such tidelands all the powers conferred by this chapter, as now or hereafter amended, respecting parks and parkways:

Parcel No. 1. (Toandos Peninsula) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1, 2, and 3, section 5, lots 1, 2, and 3, section 4, and lot 1, section 3, all in township 25 north, range 1 west, W.M., with a frontage of 158.41 lineal chains, more or less.

Parcel No. 2. (Shine) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1, 2, 3 and that portion of lot 4 lying north of the south 8.35 chains thereof as measured along the government meander line, all in section 35, township 28 north, range 1 east, W.M., with a frontage of 76.70 lineal chains, more or less.

Subject to an easement for right of way for county road granted to Jefferson county December 8, 1941 under application No. 1731, records of department of public lands.

Parcel No. 3. (Mud Bay - Lopez Island) The tidelands of the second class, owned by the state of Washington situate in front of, adjacent to, or abutting upon lots 5, 6 and 7, section 18, lot 5, section 7 and lots 3, 4, and 5, section 8, all in township 34 north, range 1 west, W.M., with a frontage of 172.11 lineal chains, more or less.

Excepting, however, any tideland of the second class in front of said lot 3, section 8 conveyed through deeds issued April 14, 1909 pursuant to the provisions of chapter 24, Laws of 1895 under application No. 4985, records of department of public lands.

Parcel No. 4. (Spencer Spit) The tidelands of the second class, owned by the state of Washington, situate in front of, adjacent to, or abutting upon lots 1, 3, and 4, section 7, and lot 5, section 18 all in township 35 north, range 1 west, W.M., with a frontage of 118.80 lineal chains, more or less.

Parcel No. 5. (Lilliwaup) The tidelands of the second class, owned by the state of Washington, lying easterly of the east line of vacated state oyster reserve plat No. 133 produced southerly and situate in front of, adjacent to or abutting upon lot 9, section 30, lot 8, section 19 and lot 5 and the south 20 acres of lot 4, section 20, all in township 23 north, range 3 west, W.M., with a frontage of 62.46 lineal chains, more or less.

[2000 c 11 § 32; 1967 ex.s. c 96 § 1. Formerly RCW 43.51.240.]

Notes:

Severability--1967 ex.s. c 96: "If any provision of this 1967 act, or its application to any person or circumstance is held invalid, the remainder of this 1967 act, or the application of the provision to other persons or circumstances is not affected." [1967 ex.s. c 96 § 3.]

Certain tidelands reserved for recreational use: RCW 79.94.390.

RCW 79A.05.205 Certain tidelands transferred to commission--Access to and from tidelands.

The state parks and recreation commission may take appropriate action to provide public and private access, including roads and docks, to and from the tidelands described in RCW 79A.05.200.

[2000 c 11 § 33; 1967 ex.s. c 96 § 2. Formerly RCW 43.51.250.]

RCW 79A.05.210 Sale of state trust lands--Terms and conditions.

(1) The department of natural resources and the commission shall have authority to negotiate sales to the commission, for park and outdoor recreation purposes, of trust lands at fair market value.

(2) The department of natural resources and the commission shall negotiate a sale to the commission of the lands and timber thereon identified in the joint study under section 4, chapter 163, Laws of 1985, and commonly referred to as the Point Lawrence trust property, San Juan county — on the extreme east point of Orcas Island. Timber conservation and management practices provided for in RCW 79A.05.035 and 79A.05.305 shall govern the management of land and timber transferred under this subsection as of the effective date of the transfer, upon payment for the property, and nothing in this chapter shall be construed as restricting or otherwise modifying the department of natural resources' management, control, or use of such land and timber until such date.

[1999 c 249 § 906; 1995 c 211 § 4; 1992 c 185 § 1; 1988 c 79 § 1; 1987 c 466 § 1; 1985 c 163 § 1; 1981 c 271 § 1; 1980 c 4 § 1; 1971 ex.s. c 210 § 1. Formerly RCW 43.51.270.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Findings--Intent--Effective date--Severability--1995 c 211: See notes following RCW 79A.05.070.

Withdrawal of state trust lands for park and recreational purpose: RCW 79A.50.080 through 79A.50.100.

RCW 79A.05.215 State parks renewal and stewardship account.

The state parks renewal and stewardship account is created in the state treasury. Except as otherwise provided in this chapter, all receipts from user fees, concessions, leases, and other state park-based activities shall be deposited into the account. Expenditures from the account may be used for operating state parks, developing and renovating park facilities, undertaking deferred maintenance, enhancing park stewardship, and other state park purposes. Expenditures from the account may be made only after appropriation by the legislature.

[1995 c 211 § 7. Formerly RCW 43.51.275.]

Notes:

Findings--Intent--Effective date--Severability--1995 c 211: See notes following RCW 79A.05.070.

RCW 79A.05.220 Trust lands--Periodic review to identify parcels appropriate for transfer to commission.

The parks and recreation commission and the department of natural resources may periodically conduct a joint review of trust lands managed by the department to identify those parcels which may be appropriate for transfer to the commission for public recreation purposes.

[1987 c 466 § 3. Formerly RCW 43.51.285.]

Notes:

Escheat land suitable for park purposes: RCW 79.01.612.

RCW 79A.05.225 Winter recreational facilities--Commission duties--Liability.

In addition to its other powers, duties, and functions the commission may:

(1) Plan, construct, and maintain suitable facilities for winter recreational activities on lands administered or acquired by the commission or as authorized on lands administered by other public agencies or private landowners by agreement;

(2) Provide and issue upon payment of the proper fee, under RCW 79A.05.230, 79A.05.240, and 46.61.585, with the assistance of such authorized agents as may be necessary for the convenience of the public, special permits to park in designated winter recreational area parking spaces;

(3) Administer the snow removal operations for all designated winter recreational area parking spaces; and

(4) Compile, publish, and distribute maps indicating such parking spaces, adjacent trails, and areas and facilities suitable for winter recreational activities.

The commission may contract with any public or private agency for the actual conduct of such duties, but shall remain responsible for the proper administration thereof. The commission is not liable for unintentional injuries to users of lands administered for winter recreation purposes under this section or under RCW 46.10.210, whether the lands are administered by the commission, by other public agencies, or by private landowners through agreement with the commission. Nothing in this section prevents the liability of the commission for injuries sustained by a user by reason of a known dangerous artificial latent condition for which warning signs have not been conspicuously posted. A road covered with snow and groomed for the purposes of winter recreation consistent with this chapter and chapter 46.10 RCW shall not be presumed to be a known dangerous artificial latent condition for the purposes of this chapter.

[1999 c 249 § 1401. Prior: 1990 c 136 § 2; 1990 c 49 § 2; 1982 c 11 § 1; 1975 1st ex.s. c 209 § 1. Formerly RCW 43.51.290.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Severability--1975 1st ex.s. c 209: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1975 1st ex.s. c 209 § 9.]

RCW 79A.05.230 Winter recreational area parking permits--Fee--Expiration.

The fee for the issuance of special winter recreational area parking permits shall be determined by the commission after consultation with the winter recreation advisory committee. If the person making application therefor is also the owner of a snowmobile registered pursuant to chapter 46.10 RCW, there shall be no fee for the issuance of an annual permit. All special winter recreational area parking permits shall commence and expire on the dates established by the commission.

[1990 c 49 § 3; 1986 c 47 § 1; 1982 c 11 § 2; 1975 1st ex.s. c 209 § 2. Formerly RCW 43.51.300.]

Notes:

Severability--1975 1st ex.s. c 209: See note following RCW 79A.05.225.

RCW 79A.05.235 Winter recreational program account--Deposit of parking permit fees--Winter recreation programs by public and private agencies.

There is hereby created the winter recreational program account in the state treasury. Special winter recreational area parking permit fees collected under this chapter shall be remitted to the state treasurer to be deposited in the winter recreational program account and shall be appropriated only to the commission for nonsnowmobile winter recreation purposes including the administration, acquisition, development, operation, planning, and maintenance of winter recreation facilities and the development and implementation of winter recreation, safety, enforcement, and education programs. The commission may accept gifts, grants, donations, or moneys from any source for deposit in the winter recreational program account.

Any public agency in this state may develop and implement winter recreation programs. The commission may make grants to public agencies and contract with any public or private agency or person to develop and implement winter recreation programs.

[1991 sp.s. c 13 § 6; 1985 c 57 § 35; 1982 c 11 § 3; 1975 1st ex.s. c 209 § 3. Formerly RCW 43.51.310.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

Severability--1975 1st ex.s. c 209: See note following RCW 79A.05.225.

RCW 79A.05.240 Winter recreational parking areas--Restriction of overnight parking.

The commission may, after consultation with the winter recreation advisory committee, adopt rules and regulations prohibiting or restricting overnight parking at any special state winter recreational parking areas owned or administered by it. Where such special state winter recreational parking areas are administered by the commission pursuant to an agreement with other public agencies, such agreement may provide for prohibition or restriction of overnight parking.

[1982 c 11 § 4; 1975 1st ex.s. c 209 § 4. Formerly RCW 43.51.320.]

Notes:

Severability--1975 1st ex.s. c 209: See note following RCW 79A.05.225.

RCW 79A.05.245 Penalty for violation of RCW 79A.05.240 or 46.61.585.

See RCW 46.61.587.

RCW 79A.05.250 Winter recreational parking areas--Rules.

The commission may adopt such rules as are necessary to implement and enforce RCW 79A.05.225 through 79A.05.240 and 46.61.585 after consultation with the winter recreation advisory committee.

[2000 c 11 § 34; 1982 c 11 § 5; 1975 1st ex.s. c 209 § 7. Formerly RCW 43.51.330.]

Notes:

Severability--1975 1st ex.s. c 209: See note following RCW 79A.05.225.

RCW 79A.05.255 Winter recreation advisory committee--Generally.

(1) There is created a winter recreation advisory committee to advise the parks and recreation commission in the administration of this chapter and to assist and advise the commission in the development of winter recreation facilities and programs.

(2) The committee shall consist of:

(a) Six representatives of the nonsnowmobiling winter recreation public appointed by the commission, including a resident of each of the six geographical areas of this state where nonsnowmobiling winter recreation activity occurs, as defined by the commission.

(b) Three representatives of the snowmobiling public appointed by the commission.

(c) One representative of the department of natural resources, one representative of the department of fish and wildlife, and one representative of the Washington state association of counties, each of whom shall be appointed by the director of the particular department or association.

(3) The terms of the members appointed under subsection (2)(a) and (b) of this section shall begin on October 1st of the year of appointment and shall be for three years or until a successor is appointed, except in the case of appointments to fill vacancies for the remainder of the unexpired term: PROVIDED, That the first of these members shall be appointed for terms as follows: Three members shall be appointed for one year, three members shall be appointed for two years, and three members shall be appointed for three years.

(4) Members of the committee shall be reimbursed from the winter recreational program account created by RCW 79A.05.235 for travel expenses as provided in RCW 43.03.050 and 43.03.060.

(5) The committee shall meet at times and places it determines not less than twice each year and additionally as required by the committee chair or by majority vote of the committee. The chair of the committee shall be chosen under procedures adopted by the committee. The committee shall adopt any other procedures necessary to govern its proceedings.

(6) The director of parks and recreation or the director's designee shall serve as secretary to the committee and shall be a nonvoting member.

[2000 c 48 § 1; 2000 c 11 § 35; 1994 c 264 § 19; 1990 c 49 § 1; 1989 c 175 § 107; 1988 c 36 § 16; 1987 c 330 § 1101; 1986 c 47 § 2; 1982 c 11 § 6; 1975 1st ex.s. c 209 § 8. Formerly RCW 43.51.340.]

Notes:

Reviser's note: This section was amended by 2000 c 11 § 35 and by 2000 c 48 § 1, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--1989 c 175: See note following RCW 34.05.010.

Construction--Application of rules--Severability--1987 c 330: See notes following RCW 28B.12.050.

Severability--1975 1st ex.s. c 209: See note following RCW 79A.05.225.

RCW 79A.05.260 Sun Lakes state park--"Vic Meyers Golf Course" designation--"Vic Meyers Lake" designation.

The legislature hereby names the golf course located at Sun Lakes State Park the "Vic Meyers Golf Course", and Rainbow Lake shall be re-named "Vic Meyers Lake". The state shall provide and install a proper marker in a suitable location in the main activity area of the park which will set forth the key role Victor Aloysius Meyers had in the development of Sun Lakes State Park and the important part he had for many years in the political and governmental history of the state. In addition, the name hereby established for the golf course shall be prominently displayed at the golf course club house.

The legislature finds it appropriate to so honor Victor Aloysius Meyers for his long and dedicated service to the people of this state.

[1977 ex.s. c 266 § 1. Formerly RCW 43.51.350.]

RCW 79A.05.265 Hostels--Legislative declaration of intent.

The legislature finds that there is a need for hostels in the state for the safety and welfare of transient persons with limited resources. It is the intent of RCW 79A.05.265 through 79A.05.275 that such facilities be established using locally donated structures. It is the further intent of RCW 79A.05.265 through 79A.05.275 that the state dispense any available federal or other moneys for such related projects and provide assistance where possible.

[2000 c 11 § 36; 1977 ex.s. c 281 § 1. Formerly RCW 43.51.360.]

RCW 79A.05.270 "Hostel" defined.

For purposes of *this chapter, "hostel" means a simple basic structure that serves as a safe, low-cost accommodation for mobile people of all ages from this country and abroad.

[1977 ex.s. c 281 § 2. Formerly RCW 43.51.365.]

Notes:

***Reviser's note:** "This chapter" apparently refers to RCW 43.51.360 through 43.51.375; which were subsequently recodified as RCW 79A.05.265 through 79A.05.280 pursuant to 1999 c 249 § 1601.

RCW 79A.05.275 Hostels--Authority of political subdivisions to establish.

Any political subdivision of the state is authorized to establish hostels within its jurisdiction. The facilities and services shall include, but not be limited to:

- (1) Short term sleeping accommodations including adequate restroom and bathing

facilities; and

(2) Information and referral services, including, but not limited to availability of employment and health services.

Details of operations and regulations, including the establishment of appropriate fees to recover actual operating and maintenance costs, shall be within the discretion of the operating authority: PROVIDED, That the consumption of alcoholic beverages or the possession or use of a controlled substance in violation of chapter 69.50 RCW shall be prohibited.

[1977 ex.s. c 281 § 3. Formerly RCW 43.51.370.]

RCW 79A.05.280 Hostels--Commission authorized to accept grants or moneys for the support thereof--Rules required.

The parks and recreation commission is authorized to accept grants or moneys from any federal or private source for support of hostels. The commission at its discretion is directed to apportion and transfer any such moneys to contracting agencies or political subdivisions which operate hostels: PROVIDED, That the commission shall establish rules and regulations for the operation of hostels which are substantially similar to the operating standards and customs established by the American Youth Hostels Incorporated.

[1977 ex.s. c 281 § 4. Formerly RCW 43.51.375.]

RCW 79A.05.285 Land evaluation, acquisition.

The commission is authorized to evaluate and acquire land under RCW 79.01.612 in cooperation with the department of natural resources.

[1999 c 249 § 907.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.290 Acquisition of land held by department of natural resources.

The commission may select land held by the department of natural resources for acquisition under RCW 79A.50.010 et seq.

[1999 c 249 § 908.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.300 Establishment of urban area state parks by parks and recreation commission.

For the reasons specified in RCW 79A.25.250, the state parks and recreation commission shall place a high priority on the establishment of urban area state parks and shall revise its plan

for future state parks to achieve this priority. This section shall be implemented by January 1, 1981.

[2000 c 11 § 37; 1980 c 89 § 4. Formerly RCW 43.51.385.]

RCW 79A.05.305 Declaration of policy--Lands for public park purposes.

The legislature declares that it is the continuing policy of the state of Washington to set aside and manage certain lands within the state for public park purposes. To comply with public park purposes, these lands shall be acquired and managed to:

- (1) Maintain and enhance ecological, aesthetic, and recreational purposes;
- (2) Preserve and maintain mature and old-growth forests containing trees of over ninety years and other unusual ecosystems as natural forests or natural areas, which may also be used for interpretive purposes;
- (3) Protect cultural and historical resources, locations, and artifacts, which may also be used for interpretive purposes;
- (4) Provide a variety of recreational opportunities to the public, including but not limited to use of developed recreation areas, trails, and natural areas;
- (5) Preserve and maintain habitat which will protect and promote endangered, threatened, and sensitive plants, and endangered, threatened, and sensitive animal species; and
- (6) Encourage public participation in the formulation and implementation of park policies and programs.

[1984 c 82 § 2. Formerly RCW 43.51.395.]

RCW 79A.05.310 Powers and duties--Program of boating safety education--Casualty and accident reporting program.

The state parks and recreation commission shall:

- (1) Coordinate a state-wide program of boating safety education using to the maximum extent possible existing programs offered by the United States power squadron and the United States coast guard auxiliary;
- (2) Adopt rules in accordance with chapter 34.05 RCW, consistent with United States coast guard regulations, standards, and precedents, as needed for the efficient administration and enforcement of this section;
- (3) Enter into agreements aiding the administration of this chapter;
- (4) Adopt and administer a casualty and accident reporting program consistent with United States coast guard regulations;
- (5) Adopt and enforce recreational boating safety rules, including but not necessarily limited to equipment and navigating requirements, consistent with United States coast guard regulations;
- (6) Coordinate with local and state agencies the development of biennial plans and programs for the enhancement of boating safety, safety education, and enforcement of safety rules and laws; allocate money appropriated to the commission for these programs as necessary;

and accept and administer any public or private grants or federal funds which are obtained for these purposes under chapter 43.88 RCW; and

(7) Take additional actions necessary to gain acceptance of a program of boating safety for this state under the federal boating safety act of 1971.

[1998 c 245 § 66; 1994 c 151 § 3; 1984 c 183 § 4; 1983 2nd ex.s. c 3 § 52. Formerly RCW 43.51.400.]

Notes:

Penalties for violations: RCW 88.02.110.

RCW 79A.05.315 Milwaukee Road corridor--Transfer of management control to commission. (Contingent expiration date.)

Except as provided in RCW 79A.05.120 and 79A.05.125, management control of the portion of the Milwaukee Road corridor, beginning at the western terminus near Easton and concluding at the west end of the bridge structure over the Columbia river, which point is located in section 34, township 16 north, range 23 east, W.M., inclusive of the northerly spur line therefrom, shall be transferred by the department of natural resources to the state parks and recreation commission at no cost to the commission.

[2000 c 11 § 38; 1996 c 129 § 7; 1989 c 129 § 1; 1984 c 174 § 2. Formerly RCW 43.51.405.]

Notes:

Contingent expiration date--1996 c 129 §§ 7, 8: "Sections 7 and 8, chapter 129, Laws of 1996 expire July 1, 2006, if the department of transportation does not enter into a franchise agreement for a rail line over portions of the Milwaukee Road corridor by July 1, 2006." [1999 c 301 § 5; 1996 c 129 § 11.]

Intent--Effective date--Severability--1996 c 129: See notes following RCW 79A.05.115.

Construction--1989 c 129: "Nothing in this act shall be construed to affect any existing or reversionary interests in the real property lying within the Milwaukee Road corridor." [1989 c 129 § 4.]

Purpose--1984 c 174: "The purpose of RCW 43.51.405 through 43.51.411 and 79.08.275 through 79.08.283 is to set forth the state's policy regarding the approximately two hundred thirteen-mile corridor of land purchased by the state from the Milwaukee Railroad Company under section 17(21), chapter 143, Laws of 1981." [1984 c 174 § 1.]

RCW 79A.05.315 Milwaukee Road corridor--Transfer of management control to commission. (Contingent effective date.)

Management control of the portion of the Milwaukee Road corridor, beginning at the western terminus near Easton and concluding at the west end of the bridge structure over the Columbia river, which point is located in section 34, township 16 north, range 23 east, W.M., inclusive of the northerly spur line therefrom, shall be transferred by the department of natural resources to the state parks and recreation commission at no cost to the commission.

[1989 c 129 § 1; 1984 c 174 § 2. Formerly RCW 43.51.405.]

Notes:

Construction--1989 c 129: "Nothing in this act shall be construed to affect any existing or reversionary interests in the real property lying within the Milwaukee Road corridor." [1989 c 129 § 4.]

Purpose--1984 c 174: "The purpose of RCW 43.51.405 through 43.51.411 and 79.08.275 through 79.08.283 is to set forth the state's policy regarding the approximately two hundred thirteen-mile corridor of land purchased by the state from the Milwaukee Railroad Company under section 17(21), chapter 143, Laws of 1981." [1984 c 174 § 1.]

RCW 79A.05.320 Milwaukee Road corridor--Duties.

The state parks and recreation commission shall do the following with respect to the portion of the Milwaukee Road corridor under its control:

- (1) Manage the corridor as a recreational trail except when closed under RCW 79A.05.325;
- (2) Close the corridor to hunting;
- (3) Close the corridor to all motorized vehicles except: (a) Emergency or law enforcement vehicles; (b) vehicles necessary for access to utility lines; and (c) vehicles necessary for maintenance of the corridor, or construction of the trail;
- (4) Comply with legally enforceable conditions contained in the deeds for the corridor;
- (5) Control weeds under the applicable provisions of chapters 17.04, 17.06, and 17.10 RCW; and
- (6) Clean and maintain culverts.

[2000 c 11 § 39; 1987 c 438 § 39; 1984 c 174 § 3. Formerly RCW 43.51.407.]

Notes:

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79A.05.325 Milwaukee Road corridor--Additional duties.

The state parks and recreation commission may do the following with respect to the portion of the Milwaukee Road corridor under its control:

- (1) Enter into agreements to allow the realignment or modification of public roads, farm crossings, water conveyance facilities, and other utility crossings;
- (2) Regulate activities and restrict uses, including, but not limited to, closing portions of the corridor to reduce fire danger or protect public safety;
- (3) Place hazard warning signs and close hazardous structures;
- (4) Renegotiate deed restrictions upon agreement with affected parties; and
- (5) Approve and process the sale or exchange of lands or easements if such a sale or exchange will not adversely affect the recreational potential of the corridor; and
- (6) Manage the portion of the Milwaukee Road corridor lying between the eastern corporate limits of the city of Kittitas and the eastern end of the corridor under commission control for recreational access limited to holders of permits issued by the commission. The commission shall, for the purpose of issuing permits for corridor use, adopt rules necessary for the orderly and safe use of the corridor and the protection of adjoining landowners, which may include restrictions on the total numbers of permits issued, numbers in a permitted group, and periods during which the corridor is available for permitted users. The commission may increase

recreational management of this portion of the corridor and eliminate the permit system as it determines in its discretion based upon available funding and other resources.

[1989 c 129 § 3; 1984 c 174 § 4. Formerly RCW 43.51.409.]

Notes:

Construction--1989 c 129: See note following RCW 79A.05.315.

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79A.05.330 Recreation trail on Milwaukee Road corridor.

The state parks and recreation commission shall identify opportunities and encourage volunteer work, private contributions, and support from tax-exempt foundations to develop, operate, and maintain the recreation trail on the portion of the Milwaukee Road under its control.

[1984 c 174 § 5. Formerly RCW 43.51.411.]

Notes:

Purpose--1984 c 174: See note following RCW 79A.05.315.

RCW 79A.05.335 Environmental interpretation--Authority of commission.

The legislature finds that the lands owned and managed by the state parks and recreation commission are a significant collection of valuable natural, historical, and cultural resources for the citizens of Washington state. The legislature further finds that if citizens understand and appreciate the state park ecological resources, they will come to appreciate and understand the ecosystems and natural resources throughout the state. Therefore, the state parks and recreation commission may increase the use of its facilities and resources to provide environmental interpretation throughout the state parks system.

[1991 c 107 § 1. Formerly RCW 43.51.415.]

RCW 79A.05.340 Environmental interpretation--Scope of activities.

The state parks and recreation commission may provide environmental interpretative activities for visitors to state parks that:

- (1) Explain the functions, history, and cultural aspects of ecosystems;
- (2) Explain the relationship between human needs, human behaviors and attitudes, and the environment; and
- (3) Offer experiences and information to increase citizen appreciation and stewardship of the environment and its multiple uses.

[1991 c 107 § 2. Formerly RCW 43.51.417.]

RCW 79A.05.345 Environmental interpretation--Assistance from other organizations.

The state parks and recreation commission may consult and enter into agreements with

and solicit assistance from private sector organizations and other governmental agencies that are interested in conserving and interpreting Washington's environment. The commission shall not permit commercial advertising in state park lands or interpretive centers as a condition of such agreements. Logos or credit lines for sponsoring organizations may be permitted. The commission shall maintain an accounting of all monetary gifts provided, and expenditures of monetary gifts shall not be used to increase personnel.

[1991 c 107 § 3. Formerly RCW 43.51.419.]

RCW 79A.05.350 Senior environmental corps--Commission powers and duties.

(1) The parks and recreation commission shall have the following powers and duties in carrying out its responsibilities for the senior environmental corps created under RCW 43.63A.247:

- Appoint a representative to the coordinating council;
- Develop project proposals;
- Administer project activities within the agency;
- Develop appropriate procedures for the use of volunteers and procedures for reimbursement of volunteer expenses;
- Provide project orientation, technical training, safety training, equipment, and supplies to carry out project activities;
- Maintain project records and provide project reports;
- Apply for and accept grants or contributions for corps approved projects; and
- With the approval of the council, enter into memoranda of understanding and cooperative agreements with federal, state, and local agencies to carry out corps approved projects.

(2) The commission shall not use corps volunteers to displace currently employed workers.

[1992 c 63 § 14. Formerly RCW 43.51.420.]

Notes:

Severability--1992 c 63: See note following RCW 43.63A.240.

UNDERWATER PARKS

RCW 79A.05.355 Underwater parks--Lead agency.

The state parks and recreation commission shall act as the lead agency for the establishment of underwater parks in state waters and for environmental reviews of projects necessary to establish underwater parks. The commission may enter into interagency agreements to facilitate timely receipt of necessary permits from other state agencies and local governments.

[1993 c 267 § 1. Formerly RCW 43.51.430.]

RCW 79A.05.360 Underwater parks--Authority to establish--Powers and duties.

The commission may establish a system of underwater parks to provide for diverse recreational diving opportunities and to conserve and protect unique marine resources of the state of Washington. In establishing and maintaining an underwater park system, the commission may:

- (1) Plan, construct, and maintain underwater parks;
- (2) Acquire property and enter management agreements with other units of state government for the management of lands, tidelands, and bedlands as underwater parks;
- (3) Construct artificial reefs and other underwater features to enhance marine life and recreational uses of an underwater park;
- (4) Accept gifts and donations for the benefit of underwater parks;
- (5) Facilitate private efforts to construct artificial reefs and underwater parks;
- (6) Work with the federal government, local governments and other appropriate agencies of state government, including but not limited to: The department of natural resources, the department of fish and wildlife and the natural heritage council to carry out the purposes of this chapter; and
- (7) Contract with other state agencies or local governments for the management of an underwater park unit.

[1999 c 249 § 1301; 1994 c 264 § 20; 1993 c 267 § 2. Formerly RCW 43.51.432.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.370 Underwater parks--Diverse recreational opportunity.

In establishing an underwater park system, the commission shall seek to create diverse recreational opportunities in areas throughout Washington state. The commission shall place a high priority upon creating units that possess unique or diverse marine life or underwater natural or artificial features such as shipwrecks.

[1993 c 267 § 4. Formerly RCW 43.51.436.]

RCW 79A.05.375 Underwater parks--Liability.

The commission is not liable for unintentional injuries to users of underwater parks, whether the facilities are administered by the commission or by another entity or person. However, nothing in this section prevents the liability of the commission for injuries sustained by a user by reason of a known dangerous artificial latent condition for which warning signs have not been conspicuously posted.

[1993 c 267 § 5. Formerly RCW 43.51.438.]

WATER TRAIL RECREATION PROGRAM

RCW 79A.05.380 Water trail recreation program--Created.

The legislature recognizes the increase in water-oriented recreation by users of human and wind-powered, beachable vessels such as kayaks, canoes, or day sailors on Washington's waters. These recreationists frequently require overnight camping facilities along the shores of public or private beaches. The legislature now creates a water trail recreation program, to be administered by the Washington state parks and recreation commission.

[1993 c 182 § 1. Formerly RCW 43.51.440.]

RCW 79A.05.385 Water trail recreation program--Powers and duties.

In addition to its other powers, duties, and functions, the commission may:

(1) Plan, construct, and maintain suitable facilities for water trail activities on lands administered or acquired by the commission or as authorized on lands administered by tribes or other public agencies or private landowners by agreement.

(2) Provide and issue, upon payment of the proper fee, with the assistance of those authorized agents as may be necessary for the convenience of the public, water trail permits to utilize designated water trail facilities. The commission may, after consultation with the water trail advisory committee, adopt rules authorizing reciprocity of water trail permits provided by another state or Canadian province, but only to the extent that a similar exemption or provision for water trail permits is issued by that state or province.

(3) Compile, publish, distribute, and charge a fee for maps or other forms of public information indicating areas and facilities suitable for water trail activities.

(4) Contract with a public agency, private entity, or person for the actual conduct of these duties.

(5) Work with individuals or organizations who wish to volunteer their time to support the water trail recreation program.

[1993 c 182 § 2. Formerly RCW 43.51.442.]

RCW 79A.05.390 Water trail recreation program--Grants.

The commission may make water trail program grants to public agencies or tribal governments and may contract with any public agency, tribal government, entity, or person to develop and implement water trail programs.

[1993 c 182 § 3. Formerly RCW 43.51.444.]

RCW 79A.05.395 Water trail recreation program--Liability.

The commission is not liable for unintentional injuries to users of facilities administered for water trail purposes under this chapter, whether the facilities are administered by the

commission or by any other entity or person. However, nothing in this section prevents the liability of the commission for injuries sustained by a user by reason of a known dangerous artificial latent condition for which warning signs have not been conspicuously posted.

[1993 c 182 § 4. Formerly RCW 43.51.446.]

RCW 79A.05.400 Water trail recreation program--Permits.

A person may not participate as a user of the water trail recreation program without first obtaining a water trail permit. A person must renew this permit on an annual basis in order to continue to participate as a user of the program. The fee for the issuance of the state-wide water trail permit for each year shall be determined by the commission after consultation with the water trail advisory committee. All state-wide water trail permits shall expire on the last day of December of the year for which the permit is issued.

[1993 c 182 § 5. Formerly RCW 43.51.448.]

RCW 79A.05.405 Water trail recreation program--Account created.

The water trail program account is created in the state treasury. All receipts from sales of materials pursuant to RCW 79A.05.385, from state-wide water trail permit fees collected pursuant to RCW 79A.05.400, and all monetary civil penalties collected pursuant to RCW 79A.05.415 shall be deposited in the water trail program account. Any gifts, grants, donations, or moneys from any source received by the commission for the water trail program shall also be deposited in the water trail program account. Moneys in the account may be spent only after appropriation to the commission, and may be used solely for water trail program purposes, including: (1) Administration, acquisition, development, operation, planning, and maintenance of water trail lands and facilities, and grants or contracts therefor; and (2) the development and implementation of water trail informational, safety, enforcement, and education programs, and grants or contracts therefor.

[2000 c 11 § 40; 1993 c 182 § 6. Formerly RCW 43.51.450.]

RCW 79A.05.410 Water trail recreation program--Rules.

The commission may, after consultation with the water trail advisory committee, adopt rules to administer the water trail program and facilities on areas owned or administered by the commission. Where water trail facilities administered by other public or private entities are incorporated into the water trail system, the rules adopted by those entities shall prevail. The commission is not responsible or liable for enforcement of these alternative rules.

[1993 c 182 § 7. Formerly RCW 43.51.452.]

RCW 79A.05.415 Water trail recreation program--Violation.

Violation of the provisions of the commission's rules governing the use of water trail facilities and property shall constitute a civil infraction, punishable as provided under chapter 7.84 RCW.

[1993 c 182 § 8. Formerly RCW 43.51.454.]

RCW 79A.05.420 Water trail advisory committee.

(1) There is created a water trail advisory committee to advise the parks and recreation commission in the administration of RCW 79A.05.380 through 79A.05.415 and to assist and advise the commission in the development of water trail facilities and programs.

(2) The advisory committee shall consist of twelve members, who shall be appointed as follows:

(a) Five public members representing recreational water trail users, to be appointed by the commission;

(b) Two public members representing commercial sectors with an interest in the water trail system, to be appointed by the commission;

(c) One representative each from the department of natural resources, the department of fish and wildlife, the Washington state association of counties, and the association of Washington cities, to be appointed by the director of the agency or association. The director of the Washington state parks and recreation commission or the director's designee shall serve as secretary to the committee and shall be a nonvoting member.

(3) Except as provided in this section, the terms of the public members appointed by the commission shall begin on January 1st of the year of appointment and shall be for three years or until a successor is appointed, except in the case of appointments to fill vacancies for the remainder of an unexpired term. In making the initial appointments to the advisory committee, the commission shall appoint two public members to serve one year, two public members to serve for two years, and three public members to serve for three years. Public members of the advisory committee may be reimbursed from the water trail program account for travel expenses as provided in RCW 43.03.050 and 43.03.060.

(4) The committee shall select a chair and adopt rules necessary to govern its proceedings. The committee shall meet at the times and places it determines, not less than twice a year, and additionally as required by the committee chair or by majority vote of the committee.

[2000 c 11 § 41; 1994 c 264 § 21; 1993 c 182 § 9. Formerly RCW 43.51.456.]

YOUTH DEVELOPMENT AND CONSERVATION CORPS

RCW 79A.05.500 Declaration of purpose.

The purpose of RCW 79A.05.500 through 79A.05.530 is to provide: (1) The opportunity for healthful employment of youths in programs of conservation, developing, improving, and maintaining natural and artificial recreational areas for the welfare of the general public; (2) the

opportunity for our youths to learn vocational and work skills, develop good work habits and a sense of responsibility and contribution to society, improvement in personal physical and moral well being, and an understanding and appreciation of nature.

[2000 c 11 § 42; 1969 ex.s. c 96 § 1; 1965 c 8 § 43.51.500. Prior: 1961 c 215 § 1. Formerly RCW 43.51.500.]

RCW 79A.05.505 Youth development and conservation division established--Supervisory personnel.

There is hereby created and established a youth development and conservation division within the commission. The commission shall appoint such supervisory personnel as necessary to carry out the purposes of RCW 79A.05.500 through 79A.05.530.

[1999 c 249 § 1201; 1965 c 8 § 43.51.510. Prior: 1961 c 215 § 2. Formerly RCW 43.51.510.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.510 Composition of youth corps--Qualifications, conditions, period of enrollment, etc.

Composition of the corps shall consist of youths who are citizens of the United States and residents of the state of Washington of good character and health, and who are not more than twenty-one years of age. In order to enroll, an individual must agree to comply with rules and regulations promulgated by the commission. The period of enrollment shall be for thirty, sixty or ninety days or for such shorter period as determined by the commission. If permitted by the commission an individual may reenroll. Enrollment shall basically be allocated on a percentage basis to each of the forty-nine legislative districts on the basis of the ratio that the population of each district bears to the total population of the state of Washington, but the commission may also take into account problems of substantial unemployment in certain areas.

[1975 c 7 § 1; 1969 ex.s. c 96 § 3; 1965 c 8 § 43.51.530. Prior: 1961 c 215 § 3. Formerly RCW 43.51.530.]

RCW 79A.05.515 Compensation--Quarters--Hospital services, etc.

(1) The minimum compensation shall be at the rate of twenty-five dollars per week, except that up to the minimum state wage may be paid on the basis of assigned leadership responsibilities or special skills.

(2) Enrollees shall be furnished quarters, subsistence, medical and hospital services, transportation, equipment, as the commission may deem necessary and appropriate for their needs. Such quarters, subsistence, and equipment may be furnished by any governmental or public agency.

(3) The compensation of enrollees of any program under this chapter may be paid biweekly.

[1999 c 249 § 1202; 1982 c 70 § 1; 1975 c 7 § 2; 1965 c 8 § 43.51.540. Prior: 1961 c 215 § 5. Formerly RCW

43.51.540.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.520 Laws relating to hours, conditions of employment, civil service, etc., not applicable.

Existing provisions of law with respect to hours of work, rate of compensation, sick leave, vacation, civil service and unemployment compensation shall not be applicable to enrollees or temporary employees working under the provisions of RCW 79A.05.500 through 79A.05.530.

[2000 c 11 § 43; 1965 c 8 § 43.51.550. Prior: 1961 c 215 § 6. Formerly RCW 43.51.550.]

RCW 79A.05.525 Expenditures, gifts, government surplus materials.

The commission may expend such amounts as necessary for supplies, material and equipment to be used by enrollees in connection with their work, recreation, health, or welfare; the commission shall purchase government surplus materials, supplies and equipment when available and as needed.

The commission may accept any gifts, grants or contributions of money, material, lands, or personal property as it deems appropriate and may administer and dispose of them as it determines to be in the interests of the general public.

[1965 c 8 § 43.51.560. Prior: 1961 c 215 § 7. Formerly RCW 43.51.560.]

RCW 79A.05.530 Agreements with private persons to enroll additional people--Commercial activities prohibited--Authorized closures of area.

The commission may, by agreement with an individual or company enroll and supervise additional young persons, who shall be furnished compensation, subsistence, quarters, supplies and materials by the cooperating private company or individual, to develop, maintain or improve natural and artificial recreational areas for the health and happiness of the general public. The corps shall not be engaged in the development, improvement or maintenance of a commercial recreational area or resort, and the individual or corporation entering such agreement with the commission shall make such improved areas available to the general public without cost for a period of at least five years. Private individuals may reserve the right to close the area during periods of fire hazard or during periods when excess damage would be caused by public use.

[1975 c 7 § 3; 1973 1st ex.s. c 154 § 85; 1965 c 8 § 43.51.570. Prior: 1961 c 215 § 8. Formerly RCW 43.51.570.]

Notes:

Severability--1973 1st ex.s. c 154: See note following RCW 2.12.030.

RCW 79A.05.535 Agreements with and acceptance of grants from federal government authorized.

The state parks and recreation commission is authorized to enter into agreements with and accept grants from the federal government for the support of any program within the purposes of RCW 79A.05.500 through 79A.05.530.

[2000 c 11 § 44; 1965 ex.s. c 48 § 1. Formerly RCW 43.51.580.]

RCW 79A.05.540 Agreements with and acceptance of grants from federal government authorized--Length of enrollment and compensation in accordance with federal standards authorized.

Notwithstanding the provisions of RCW 79A.05.510 and 79A.05.515, the commission may determine the length of enrollment and the compensation of enrollees in accordance with the standards of any federal act or regulation under which an agreement is made with, or a grant is received from the federal government pursuant to RCW 79A.05.535.

[2000 c 11 § 45; 1965 ex.s. c 48 § 2. Formerly RCW 43.51.590.]

RCW 79A.05.545 Conservation corps.

The commission shall cooperate in implementing and operating the conservation corps as required by chapter 43.220 RCW.

[1999 c 249 § 701.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

SEASHORE CONSERVATION AREA

RCW 79A.05.600 Declaration of principles.

The beaches bounding the Pacific Ocean from the Straits of Juan de Fuca to Cape Disappointment at the mouth of the Columbia River constitute some of the last unspoiled seashore remaining in the United States. They provide the public with almost unlimited opportunities for recreational activities, like swimming, surfing and hiking; for outdoor sports, like hunting, fishing, clamming, and boating; for the observation of nature as it existed for hundreds of years before the arrival of white men; and for relaxation away from the pressures and tensions of modern life. In past years, these recreational activities have been enjoyed by countless Washington citizens, as well as by tourists from other states and countries. The number of people wishing to participate in such recreational activities grows annually. This increasing public pressure makes it necessary that the state dedicate the use of the ocean beaches to public recreation and to provide certain recreational and sanitary facilities. Nonrecreational use of the

beach must be strictly limited. Even recreational uses must be regulated in order that Washington's unrivaled seashore may be saved for our children in much the same form as we know it today.

[1967 c 120 § 1. Formerly RCW 43.51.650.]

Notes:

Repeal and savings--1967 c 120: "Chapter 78, Laws of 1929 (uncodified) is hereby repealed: PROVIDED, That the title of anyone who has purchased property under this act shall not be affected." [1967 c 120 § 10.]

RCW 79A.05.605 Seashore conservation area--Established.

There is established for the recreational use and enjoyment of the public the Washington State Seashore Conservation Area. It shall include all lands now or hereafter under state ownership or control lying between Cape Disappointment and Leadbetter Point; between Toke Point and the South jetty on Point Chehalis; and between Damon Point and the Makah Indian Reservation and occupying the area between the line of ordinary high tide and the line of extreme low tide, as these lines now are or may hereafter be located, and, where applicable, between the Seashore Conservation Line, as established by survey of the Washington state parks and recreation commission and the line of extreme low tide, as these lines now are or may hereafter be located; and shall also include all state-owned nontrust accreted lands along the ocean: PROVIDED, That no such conservation area shall include any lands within the established boundaries of any Indian reservation.

[1969 ex.s. c 55 § 1; 1967 c 120 § 2. Formerly RCW 43.51.655.]

Notes:

Construction--1969 ex.s. c 55: "No provision of this 1969 amendatory act shall be construed as affecting any private or public property rights." [1969 ex.s. c 55 § 8.]

RCW 79A.05.610 Jurisdiction over and administration of area.

Except as otherwise provided in RCW 79A.05.600 through 79A.05.630, the Washington State Seashore Conservation Area shall be under the jurisdiction of the Washington state parks and recreation commission, which shall administer RCW 79A.05.600 through 79A.05.630 in accordance with the powers granted it herein and under the appropriate provisions of this chapter.

[2000 c 11 § 46; 1969 ex.s. c 55 § 2; 1967 c 120 § 3. Formerly RCW 43.51.660.]

Notes:

Construction--1969 ex.s. c 55: See note following RCW 79A.05.605.

RCW 79A.05.615 Principles and purposes to be followed in administering area.

The Washington state parks and recreation commission shall administer the Washington State Seashore Conservation Area in harmony with the broad principles set forth in RCW

79A.05.600. Where feasible, the area shall be preserved in its present state; everywhere it shall be maintained in the best possible condition for public use. All forms of public outdoor recreation shall be permitted and encouraged in the area, unless specifically excluded or limited by the commission. While the primary purpose in the establishment of the area is to preserve the coastal beaches for public recreation, other uses shall be allowed as provided in RCW 79A.05.600 through 79A.05.630, or when found not inconsistent with public recreational use by the Washington state parks and recreation commission.

[2000 c 11 § 47; 1969 ex.s. c 55 § 3; 1967 c 120 § 4. Formerly RCW 43.51.665.]

Notes:

Construction--1969 ex.s. c 55: See note following RCW 79A.05.605.

RCW 79A.05.620 Cooperation and assistance of federal, state, and local agencies.

In administering the Washington State Seashore Conservation Area, the Washington state parks and recreation commission shall seek the cooperation and assistance of federal agencies, other state agencies, and local political subdivisions. All state agencies, and the governing officials of each local subdivision shall cooperate with the commission in carrying out its duties. Except as otherwise provided in RCW 79A.05.600 through 79A.05.630, and notwithstanding any other provision of law, other state agencies and local subdivisions shall perform duties in the Washington State Seashore Conservation Area which are within their normal jurisdiction, except when such performance clearly conflicts with the purposes of RCW 79A.05.600 through 79A.05.630.

[2000 c 11 § 48; 1969 ex.s. c 55 § 4; 1967 c 120 § 5. Formerly RCW 43.51.670.]

Notes:

Construction--1969 ex.s. c 55: See note following RCW 79A.05.605.

RCW 79A.05.625 Powers and authority of department of fish and wildlife not interfered with.

Nothing in RCW 79A.05.600 through 79A.05.630 and 79A.05.635 through 79A.05.695 shall be construed to interfere with the powers, duties and authority of the department of fish and wildlife to regulate the conservation or taking of food fish and shellfish. Nor shall anything in RCW 79A.05.600 through 79A.05.630 and 79A.05.635 through 79A.05.695 be construed to interfere with the powers, duties and authority of the department of fish and wildlife to regulate, manage, conserve, and provide for the harvest of wildlife within such area: PROVIDED, HOWEVER, That no hunting shall be permitted in any state park.

[2000 c 11 § 49; 1994 c 264 § 22; 1988 c 75 § 17; 1987 c 506 § 92; 1983 c 3 § 109; 1969 ex.s. c 55 § 5; 1967 c 120 § 6. Formerly RCW 43.51.675.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

Legislative findings and intent--1987 c 506: See note following RCW 77.04.020.

Construction--1969 ex.s. c 55: See note following RCW 79A.05.605.

RCW 79A.05.630 Sale, lease, and disposal of lands within the Seashore Conservation Area.

Lands within the Seashore Conservation Area shall not be sold, leased, or otherwise disposed of, except as herein provided. The commission may, under authority granted in RCW 79A.05.175 and 79A.05.180, exchange state park lands in the Seashore Conservation Area for lands of equal value to be managed by the commission consistent with this chapter. Only state park lands lying east of the Seashore Conservation Line, as it is located at the time of exchange, may be so exchanged. The department of natural resources may lease the lands within the Washington State Seashore Conservation Area as well as the accreted lands along the ocean in state ownership for the exploration and production of oil and gas: PROVIDED, That oil drilling rigs and equipment will not be placed on the Seashore Conservation Area or state-owned accreted lands.

Sale of sand from accretions shall be made to supply the needs of cranberry growers for cranberry bogs in the vicinity and shall not be prohibited if found by the commission to be reasonable, and not generally harmful or destructive to the character of the land: PROVIDED, That the commission may grant leases and permits for the removal of sands for construction purposes from any lands within the Seashore Conservation Area if found by the commission to be reasonable and not generally harmful or destructive to the character of the land: PROVIDED FURTHER, That net income from such leases shall be deposited in the state parks renewal and stewardship account.

[2000 c 11 § 50; 1997 c 137 § 4; 1995 c 203 § 1; 1988 c 75 § 18; 1969 ex.s. c 55 § 6; 1967 c 120 § 8. Formerly RCW 43.51.685.]

Notes:

Effective date--1997 c 137: See note following RCW 79A.05.055.

Effective date--1995 c 203: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 1, 1995]." [1995 c 203 § 2.]

Effective date--1988 c 75: See note following RCW 79A.05.635.

Construction--1969 ex.s. c 55: See note following RCW 79A.05.605.

RCW 79A.05.635 Ocean beach recreation management plans--Cooperative program.

A cooperative program to provide recreation management plans for the ocean beaches that comprise the Seashore Conservation Area established by RCW 79A.05.605 is created.

[2000 c 11 § 51; 1988 c 75 § 1. Formerly RCW 43.51.695.]

Notes:

Effective date--1988 c 75: "This act shall take effect January 1, 1989." [1988 c 75 § 20.]

RCW 79A.05.640 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply to RCW 79A.05.600 through 79A.05.695.

- (1) "Local government" means a county, city, or town.
- (2) "Ocean beaches" include the three ocean beaches described in RCW 79A.05.605.
- (3) "Pedestrian use" means any use that does not involve a motorized vehicle.

[2000 c 11 § 52; 1988 c 75 § 2. Formerly RCW 43.51.700.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.645 Local recreation management plans.

Local governments having a portion of the Seashore Conservation Area within their boundaries may, individually or through an agreement with other local governments located on the same ocean beach, adopt a recreation management plan which meets the requirements of RCW 79A.05.600 through 79A.05.695 for that portion of the ocean beach. The legislature hereby encourages adoption of a single plan for each beach.

[2000 c 11 § 53; 1988 c 75 § 3. Formerly RCW 43.51.705.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.650 Reservation for pedestrian use--Restrictions on motorized traffic.

(1) Except as provided in RCW 79A.05.655 and 79A.05.660, a total of forty percent of the length of the beach subject to the recreation management plan shall be reserved for pedestrian use under this section and RCW 79A.05.665. Restrictions on motorized traffic under this section shall be from April 15th to the day following Labor day of each year. Local jurisdictions may adopt provisions within recreation management plans that exceed the requirements of this section. The commission shall not require that a plan designate for pedestrian use more than forty percent of the land subject to the plan.

(2) In designating areas to be reserved for pedestrian use, the plan shall consider the following:

- (a) Public safety;
- (b) State-wide interest in recreational use of the ocean beaches;
- (c) Protection of shorebird and marine mammal habitats;
- (d) Preservation of native beach vegetation;
- (e) Protection of sand dune topography;
- (f) Prudent management of clam beds;
- (g) Economic impacts to the local community; and
- (h) Public access and parking availability.

[2000 c 11 § 54; 1988 c 75 § 4. Formerly RCW 43.51.710.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.655 Areas reserved for pedestrian use--Exception.

Notwithstanding RCW 79A.05.650(1), recreation management plans may make provision for vehicular traffic on areas otherwise reserved for pedestrian use in order to:

- (1) Facilitate clam digging;
- (2) Accommodate organized recreational events of not more than seven consecutive days duration;
- (3) Provide for removal of wood debris under RCW 4.24.210 and 79A.05.035(5); and
- (4) Accommodate removal of sand located upland from the Seashore Conservation Area or removal of sand within the Seashore Conservation Area under the terms of a covenant, easement, or deed.

[2000 c 11 § 55; 1988 c 75 § 5. Formerly RCW 43.51.715.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.660 Public vehicles.

Recreation management plans shall not prohibit or restrict public vehicles operated in the performance of official duties, vehicles responding to an emergency, or vehicles specially authorized by the director or the director's designee.

[1999 c 249 § 1101; 1988 c 75 § 6. Formerly RCW 43.51.720.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.665 Land adjoining national wildlife refuges and state parks--Pedestrian use--Exception.

Recreation management plans shall, upon request of the commission, reserve on a permanent, seasonal, or temporary basis, land adjoining national wildlife refuges and state parks for pedestrian use. After a plan is approved, the commission may require local jurisdictions to adopt amendments to the plan governing driving on land adjoining wildlife refuges and state parks. Land reserved for pedestrian use under this section for at least the period from April 15th through the day following Labor Day of each year shall be included when determining compliance with the requirements of RCW 79A.05.650.

[2000 c 11 § 56; 1988 c 75 § 7. Formerly RCW 43.51.725.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.670 Consultation with government agencies required.

In preparing, adopting, or approving a recreation management plan, local jurisdictions

and the commission shall consult with the department of fish and wildlife and the United States fish and wildlife service.

[1999 c 249 § 1102; 1988 c 75 § 8. Formerly RCW 43.51.730.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.675 Compliance with federal and state laws required.

Recreation management plans shall comply with all applicable federal and state laws.

[1988 c 75 § 9. Formerly RCW 43.51.735.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.680 Hearings.

Before adopting a recreation management plan, or amendments to an existing plan, local jurisdictions shall conduct a public hearing. Notice of the hearing shall be published in a newspaper of general circulation in each jurisdiction adopting the plan as well as in a newspaper of general state-wide circulation on at least two occasions not less than fourteen days before the first day of the hearing. When a proposed recreation management plan has been prepared by more than one jurisdiction, joint hearings may be conducted.

[1988 c 75 § 10. Formerly RCW 43.51.740.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.685 Adoption of plans--Approval--Procedure.

Recreation management plans shall be adopted by each participating jurisdiction and submitted to the commission by September 1, 1989. The commission shall approve the proposed plan if, in the commission's judgment, the plan adequately fulfills the requirements of RCW 79A.05.600 through 79A.05.695.

If the proposed plan is not approved, the commission shall suggest modifications to the participating local governments. Local governments shall have ninety days after receiving the suggested modifications to resubmit a recreation management plan. Thereafter, if the commission finds that a plan does not adequately fulfill the requirements of RCW 79A.05.600 through 79A.05.695, the commission may amend the proposal or adopt an alternative plan.

If a plan for all or any portion of the Seashore Conservation Area is not submitted in accordance with RCW 79A.05.635 through 79A.05.695, the commission shall adopt a recreation management plan for that site.

Administrative rules adopted by the commission under *RCW 43.51.680 shall remain in effect for all or any portion of each ocean beach until a recreation management plan for that site is adopted or approved by the commission.

The commission shall not adopt a recreation management plan for all or any portion of an

ocean beach while appeal of a commission decision regarding that site is pending.

[2000 c 11 § 57; 1988 c 75 § 11. Formerly RCW 43.51.745.]

Notes:

***Reviser's note:** RCW 43.51.680 was repealed by 1988 c 75 § 19, effective January 1, 1989.

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.688 Appeal.

Any individual, partnership, corporation, association, organization, cooperative, local government, or state agency aggrieved by a decision of the commission under this chapter may appeal under chapter 34.05 RCW.

[1999 c 249 § 1103; 1988 c 75 § 12. Formerly RCW 43.51.750.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.690 Cooperation for law enforcement.

The commission shall cooperate with state and local law enforcement agencies in meeting the need for law enforcement within the Seashore Conservation Area.

[1988 c 75 § 13. Formerly RCW 43.51.755.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.693 Ocean beaches in Seashore Conservation Area declared public highways.

The ocean beaches within the Seashore Conservation Area are hereby declared a public highway and shall remain forever open to the use of the public as provided in RCW 79A.05.635 through 79A.05.695.

[2000 c 11 § 58; 1988 c 75 § 14. Formerly RCW 43.51.760.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

RCW 79A.05.695 Amendments to plan--Approval--Procedure.

Amendments to the recreation management plan may be adopted jointly by each local government participating in the plan and submitted to the commission for approval. The commission shall approve a proposed amendment if, in the commission's judgment, the amendment adequately fulfills the requirements of RCW 79A.05.600 through 79A.05.695.

After a plan is approved, the commission may require local jurisdictions to adopt amendments to the plan if the commission finds that such amendments are necessary to protect public health and safety, or to protect significant natural resources as determined by the agency having jurisdiction over the resource.

[2000 c 11 § 59; 1988 c 75 § 15. Formerly RCW 43.51.765.]

Notes:

Effective date--1988 c 75: See note following RCW 79A.05.635.

GREEN RIVER GORGE CONSERVATION AREA

RCW 79A.05.700 Declaration.

The Green River Gorge, between the town of Kanasket and the Kummer bridge in King county, is a twelve mile spectacularly winding gorge with steep to overhanging rock walls reaching heights of from one hundred fifty to three hundred feet. The beauty and natural features of the gorge are generally confined within the canyon rim. This twelve mile gorge area contains many examples of unique biological and geological features for educational and recreational interpretation, almost two miles of Eocene sediment rocks and fossils are exposed revealing one of the most complete stratigraphic sections to be found in the region. The area, a unique recreational attraction with more than one million seven hundred thousand people living within an hour's driving time, is presently used by hikers, geologists, fishermen, kayakers and canoeists, picnickers and swimmers, and those seeking the solitude offered by this unique area. Abutting and adjacent landowners generally have kept the gorge lands in their natural state; however, economic and urbanization pressures for development are rapidly increasing. Local and state outdoor recreation plans show a regional need for resources and facilities which could be developed in this area. A twelve mile strip incorporating the visual basins of the Green River from the Kummer bridge to Palmer needs to be acquired and developed as a conservation area to preserve this unique area for the recreational needs of the region.

[1969 ex.s. c 162 § 1. Formerly RCW 43.51.900.]

RCW 79A.05.705 Green River Gorge conservation area created.

There is hereby created a Washington state parks and recreation commission conservation area to be known as "Green River Gorge conservation area".

[1969 ex.s. c 162 § 2. Formerly RCW 43.51.910.]

RCW 79A.05.710 Acquisition of real property, easements, or rights authorized.

In addition to all other powers and duties prescribed by law, the state parks and recreation commission is authorized and directed to acquire such real property, easements, or rights in the Green River Gorge in King county, together with such real property, easements, and rights as is necessary for such park and conservation purposes in any manner authorized by law for the acquisition of lands for parks and parkway purposes. Except for such real property as is necessary and convenient for development of picnicking or camping areas and their related facilities, it is the intent of this section that such property shall be acquired to preserve, as much as possible, the gorge within the canyon rim in its natural pristine state.

[1969 ex.s. c 162 § 3. Formerly RCW 43.51.920.]

RCW 79A.05.715 Acquisition of real property, easements, or rights authorized--Rights of other state agencies not to be infringed upon.

Nothing herein shall be construed as authorizing or directing the state parks and recreation commission to acquire any real property, easements, or rights in the Green River Gorge in King county which are now held by any state agency for the purposes of outdoor recreation, conservation, fish, or wildlife management or public hunting or fishing without the approval of such agency.

[1969 ex.s. c 162 § 4. Formerly RCW 43.51.930.]

MOUNT SI CONSERVATION AREA

RCW 79A.05.725 Legislative declaration.

Mt. Si and Little Si in King county offer unique scenic, natural, and geological features which can be viewed from the I-90 highway. They also afford outstanding recreational opportunities enjoyed by the citizens of this state and tourists alike. The legislature recognizes the importance of guarding portions of this area from those types of development which would permanently alter the area's natural form and beauty. It further recognizes the necessity of setting forth procedures to manage the area, to enhance the opportunities afforded the state's citizens, one-half of whom live within one-half hour driving time of Mt. Si, and to safeguard to the extent possible the scenic, natural, geological, game habitat, and recreational values therein, and to safeguard and promote the upper Snoqualmie River valley's economy in which the recreational use of Mt. Si plays a pivotal role. Therefore, the legislature declares this area to be of state-wide significance for the foregoing purposes to be enhanced and safeguarded in accordance with the procedures set forth in chapter 306, Laws of 1977 ex. sess.

[1977 ex.s. c 306 § 1; 1975-'76 2nd ex.s. c 88 § 1. Formerly RCW 43.51.940.]

RCW 79A.05.730 "Mt. Si conservation area"--Created.

There is hereby created a "Mt. Si conservation area" to include approximately twenty-five hundred acres of state, United States government, and privately owned lands within Sections 25, 26, 35, and 36, Township 24 North, Range 8 East, W.M., and Sections 2, 3, 10, 11, and 12 of Township 23 North, Range 8 East, W.M., as identified for inclusion in the conservation area and described more specifically by the Mt. Si citizen advisory subcommittee in their published report of December 6, 1976, to the Washington state department of natural resources and the Washington state parks and recreation commission as contained in the report filed by those agencies to the house and senate committees on parks and recreation, filed December 1976.

[1977 ex.s. c 306 § 2. Formerly RCW 43.51.942.]

Notes:

Designation of Mt. Si conservation area as Mt. Si natural resources conservation area: RCW 79.71.100.

RCW 79A.05.735 Mt. Si conservation area--Management.

The state department of natural resources and the state parks and recreation commission have joined together in excellent cooperation in the conducting of this study along with the citizen advisory subcommittee and have joined together in cooperation with the department of fish and wildlife to accomplish other projects of multidisciplinary concern, and because it may be in the best interests of the state to continue such cooperation, the state parks and recreation commission, the department of natural resources, and the department of fish and wildlife are hereby directed to consider both short and long term objectives, the expertise of each agency's staff, and alternatives such as reasonably may be expected to safeguard the conservation area's values as described in RCW 79A.05.725 giving due regard to efficiency and economy of management: PROVIDED, That the interests conveyed to or by the state agencies identified in this section shall be managed by the department of natural resources until such time as the state parks and recreation commission or other public agency is managing public recreation areas and facilities located in such close proximity to the conservation area described in RCW 79A.05.730 so as to make combined management of those areas and facilities and transfer of management of the conservation area more efficient and economical than continued management by the department of natural resources. At that time the department of natural resources is directed to negotiate with the appropriate public agency for the transfer of those management responsibilities for the interests obtained within the conservation area under RCW 79A.05.725 through 79A.05.745: PROVIDED FURTHER, That the state agencies identified in this section may, by mutual agreement, undertake management of portions of the conservation area as they may from time to time determine in accordance with those rules and regulations established for natural area preserves under chapter 79.70 RCW, for natural and conservation areas under present WAC 352-16-020(3) and (6), and under chapter 77.12 RCW.

[2000 c 11 § 60; 1994 c 264 § 23; 1988 c 36 § 17; 1977 ex.s. c 306 § 3. Formerly RCW 43.51.943.]

RCW 79A.05.740 Mt. Si conservation area--Valuation of included lands.

The full market value for department of natural resources' managed trust lands or interest therein within the conservation area shall be determined by the department of natural resources for any lands or interests to be dedicated or leased as provided herein. The department of natural resources shall determine the value of dedicating such lands or interests in lands as it may determine to be necessary to carry out the purposes of chapter 306, Laws of 1977 ex. sess. either by execution of fifty-five year scenic or development easements or by execution of fifty-five year leases, including such conditions as may be necessary to carry out the purposes of chapter 306, Laws of 1977 ex. sess. Any lease issued pursuant to chapter 306, Laws of 1977 ex. sess.

may be subject to renewal under the provisions of *RCW 79.01.276 as presently existing or hereafter amended. Nothing in chapter 306, Laws of 1977 ex. sess. shall be deemed to alter or affect normal management on lands owned by the state for which no dedication by easement or lease has been made and it is further recognized that no restrictions on management of such lands shall be required unless the applicable trust relating to such lands shall have been compensated.

[1998 c 245 § 67; 1977 ex.s. c 306 § 4. Formerly RCW 43.51.944.]

Notes:

*Reviser's note: RCW 79.01.276 was repealed by 1979 1st ex.s. c 109 § 23.

RCW 79A.05.745 Eminent domain--Use prohibited.

No property or interest in property shall be acquired for the purpose of chapter 306, Laws of 1977 ex. sess. by the exercise of the power of eminent domain.

[1977 ex.s. c 306 § 6. Formerly RCW 43.51.945.]

WASHINGTON STATE YAKIMA RIVER CONSERVATION AREA

RCW 79A.05.750 Legislative declaration.

It is the intent of RCW 79A.05.750 through 79A.05.795 to establish and recognize the Yakima river corridor from Selah Gap (Yakima Ridge) to Union Gap (Rattlesnake Hills) as a uniquely valuable recreation, conservation, and scenic resource in the state of Washington.

[2000 c 11 § 61; 1977 ex.s. c 75 § 1. Formerly RCW 43.51.946.]

RCW 79A.05.755 "Washington State Yakima river conservation area"--Created.

There is hereby created an area to be known as the "Washington State Yakima river conservation area". This area designation may be used as a common reference by all state and local agencies, municipalities, and federal agencies.

[1977 ex.s. c 75 § 3. Formerly RCW 43.51.947.]

RCW 79A.05.760 Yakima river conservation area--Size prescribed.

For the purposes of RCW 79A.05.750 through 79A.05.795, the Yakima river conservation area is to contain no more than the area delineated in appendix D on pages D-3, D-4, D-6, D-7, D-9, and D-10 of the report entitled "The Yakima River Regional Greenway" which resulted from the Yakima river study authorized in section 170, chapter 269, Laws of 1975, first extraordinary session. This area is also defined as sections 12 and 17, township 13 north, range 18 east totaling approximately 18.0 acres, sections 7, 17, 18, 20, 21, 28, 29, 32, 33, township 13 north, range 19 east totaling approximately 936.0 acres, and sections 4, 5, 8, 9, 17, township 12 north, range 19 east totaling approximately 793.7 acres.

[1999 c 249 § 1001; 1977 ex.s. c 75 § 2. Formerly RCW 43.51.948.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.05.765 Yakima river conservation area--Authority of Yakima county commissioners.

The Yakima county commissioners are authorized to coordinate the acquisition, development, and operation of the Yakima river conservation area in accordance with the purposes of RCW 79A.05.750 through 79A.05.795 and in cooperation with public parks, conservation and resource managing agencies.

[2000 c 11 § 62; 1977 ex.s. c 75 § 4. Formerly RCW 43.51.949.]

RCW 79A.05.770 Yakima river conservation area--Land acquisition.

The Yakima county commissioners are authorized to acquire such real property, easements or rights in river-related lands in the Yakima river conservation area, together with such real property, easements, and rights as are necessary for such conservation and parks purposes in any manner authorized by law for the acquisition of lands for conservation, parks and parkway purposes: PROVIDED, That only the Yakima county commissioners shall have the power of eminent domain for the purposes of this chapter.

[1977 ex.s. c 75 § 5. Formerly RCW 43.51.950.]

RCW 79A.05.775 Intent to preserve river wetlands in their natural state.

Except for such property as is necessary or suitable for the development of recreational areas and their related facilities, it is the intent of this section that such property shall be acquired to preserve, as much as possible, the river wetlands in their natural state.

[1977 ex.s. c 75 § 6. Formerly RCW 43.51.951.]

RCW 79A.05.780 Yakima river conservation area--Consultation between commission and Yakima county commissioners.

The Washington state parks and recreation commission is directed to consult with the Yakima county commissioners in the acquisition, development, and operation of the Yakima river conservation area in accordance with the purposes of RCW 79A.05.750 through 79A.05.795 and the Yakima river study authorized in section 170, chapter 269, Laws of 1975, first extraordinary session.

[2000 c 11 § 63; 1977 ex.s. c 75 § 7. Formerly RCW 43.51.952.]

RCW 79A.05.785 Yakima river conservation area--Interagency committee for outdoor recreation directed to assist Yakima county commissioners.

The interagency committee for outdoor recreation is directed to assist the Yakima county commissioners in obtaining state, federal, and private funding for the acquisition, development, and operation of the Yakima river conservation area.

[1977 ex.s. c 75 § 8. Formerly RCW 43.51.953.]

RCW 79A.05.790 County or city zoning and/or permitted land uses not affected.

Nothing herein shall be construed as affecting nor being in conflict with existing county or city zoning and/or permitted land uses and the right to develop, build or expand existing uses in accordance with the said zoning or permitted land uses within the Yakima river conservation area.

[1977 ex.s. c 75 § 9. Formerly RCW 43.51.954.]

RCW 79A.05.793 Department of fish and wildlife, fish and wildlife commission--Powers, duties, and authority--No hunting in any state park.

Nothing in RCW 79A.05.750 through 79A.05.795 shall be construed to interfere with the powers, duties, and authority of the state department of fish and wildlife or the state fish and wildlife commission to regulate, manage, conserve, and provide for the harvest of wildlife within such area: PROVIDED, HOWEVER, That no hunting shall be permitted in any state park.

[2000 c 11 § 64; 1993 sp.s. c 2 § 19; 1987 c 506 § 93; 1977 ex.s. c 75 § 10. Formerly RCW 43.51.955.]

Notes:

Effective date--1993 sp.s. c 2 §§ 1-6, 8-59, and 61-79: See RCW 43.300.900.

Severability--1993 sp.s. c 2: See RCW 43.300.901.

Legislative findings and intent--1987 c 506: See note following RCW 77.04.020.

RCW 79A.05.795 Acquisition of real property, etc., of another agency by Yakima county commissioners--Agency approval required.

Nothing herein shall be construed as authorizing or directing the Yakima county commissioners to acquire any real property, easements, or rights in the Yakima river conservation area which are now held by any other agency without the approval of that agency.

[1977 ex.s. c 75 § 11. Formerly RCW 43.51.956.]

**Chapter 79A.10 RCW
OUTDOOR RECREATIONAL FACILITIES**

Sections

79A.10.010 General obligation bonds authorized.

79A.10.020	Disposition of proceeds of sale.
79A.10.030	Bonds payable from proceeds of corporation fees.
79A.10.040	Outdoor recreational bond redemption fund.
79A.10.050	Remedies of bondholders.
79A.10.060	Legislature may provide additional means of support.
79A.10.070	Bonds legal investment for funds of state and municipal corporations.
79A.10.080	Undertaking to impose corporation fees--Use, proration of one-half of proceeds.
79A.10.090	Consent of world fair bondholders prerequisite to issuance of bonds authorized by this chapter.

RCW 79A.10.010 General obligation bonds authorized.

For the purpose of providing funds for the development of outdoor recreational facilities in the state, the state finance committee is hereby authorized to issue, at any time prior to January 1, 1970, general obligation bonds of the state of Washington in the sum of ten million dollars, or so much thereof as shall be required to finance the program for which these bonds are being authorized: PROVIDED, That funds realized from the sale of such bonds shall be used solely for the acquisition of land and attached appurtenances and such property shall be for outdoor recreational use.

The state finance committee is authorized to prescribe the form of such bonds and the time of sale of all or any portion or portions of such bonds, and the conditions of sale and issuance thereof.

The bonds shall pledge the full faith and credit of the state of Washington and contain an unconditional promise to pay the principal and interest when due. The committee may provide that the bonds, or any of them, may be called prior to the due date thereof under such terms and conditions as it may determine.

[1965 c 8 § 43.98.010. Prior: 1963 ex.s. c 12 § 1. Formerly RCW 43.98.010.]

RCW 79A.10.020 Disposition of proceeds of sale.

The proceeds from the sale of the bonds authorized herein shall be deposited in the parks and parkways account of the general fund or such other account or fund as shall be established for this purpose. Any agency or commission charged with the administration of the account or fund is authorized to use or permit the use of any funds derived from the sale of bonds authorized under this chapter as matching funds in any case where federal or other funds are made available on a matching basis for projects within the purposes of this chapter.

[1965 c 8 § 43.98.020. Prior: 1963 ex.s. c 12 § 2. Formerly RCW 43.98.020.]

Notes:

Outdoor recreation account, deposit of proceeds in: RCW 79A.25.060.

Parks and parkways account abolished: RCW 43.79.405.

RCW 79A.10.030 Bonds payable from proceeds of corporation fees.

The bonds issued under the provisions of this chapter shall be payable from the proceeds of one-half of the corporation fees collected under all the provisions of chapter 70, Laws of 1937, as now or hereafter amended. The bonds and interest shall, so long as any portion thereof remains unpaid, constitute a prior and exclusive claim, subject only to amounts previously pledged for the payment of interest on and retirement of bonds heretofore issued, upon that portion of the corporation fees so collected.

[1965 c 8 § 43.98.030. Prior: 1963 ex.s. c 12 § 3. Formerly RCW 43.98.030.]

Notes:

Reviser's note: Chapter 70, Laws of 1937 referred to above is affected by chapter 53, Laws of 1965 which enacts a new corporations code effective July 1, 1967 (Title 23A RCW). Section 166 thereof repeals it subject to the savings and continuation provision contained in section 165 which reads as follows: "Nothing contained in this act shall be construed as an impairment of any obligation of the state as evidenced by bonds held for any purpose, and subsections 2 and 13 of section 135, subsections 1 and 2 of section 136, and sections 137, 138, 139, 140, 141, 142, 146, and 147 shall be deemed to be a continuation of chapter 70, Laws of 1937, as amended, for the purpose of payment of:

(1) world's fair bonds authorized by chapter 174, Laws of 1957 as amended by chapter 152, Laws of 1961, and

(2) outdoor recreation bonds authorized by referendum bill number 11 (chapter 12, Laws of 1963 extraordinary session), approved by the people on November 3, 1964."

RCW 79A.10.040 Outdoor recreational bond redemption fund.

The outdoor recreational bond redemption fund is hereby created in the state treasury, which fund shall be exclusively devoted to the payment of interest on and retirement of the bonds authorized by this chapter.

[1965 c 8 § 43.98.040. Prior: 1963 ex.s. c 12 § 4. Formerly RCW 43.98.040.]

RCW 79A.10.050 Remedies of bondholders.

The owner and holder of each of said bonds or the trustee for any of the bonds may by mandamus or other appropriate proceeding require and compel the transfer and payment of funds as directed herein.

[1965 c 8 § 43.98.050. Prior: 1963 ex.s. c 12 § 5. Formerly RCW 43.98.050.]

RCW 79A.10.060 Legislature may provide additional means of support.

The legislature may provide additional means for raising moneys for the payment of the interest and principal of the bonds authorized herein and this chapter shall not be deemed to provide an exclusive method for such payment.

[1965 c 8 § 43.98.060. Prior: 1963 ex.s. c 12 § 6. Formerly RCW 43.98.060.]

RCW 79A.10.070 Bonds legal investment for funds of state and municipal corporations.

The bonds herein authorized shall be a legal investment for all state funds or for funds

under state control and all funds of municipal corporations.

[1965 c 8 § 43.98.070. Prior: 1963 ex.s. c 12 § 7. Formerly RCW 43.98.070.]

RCW 79A.10.080 Undertaking to impose corporation fees--Use, proration of one-half of proceeds.

See RCW 43.31.620 and 43.31.740.

RCW 79A.10.090 Consent of world fair bondholders prerequisite to issuance of bonds authorized by this chapter.

No bonds authorized by this chapter shall be issued until there shall first be obtained and filed in the office of the state finance committee the written consent of the holders of all outstanding bonds issued under authority of chapter 174, Laws of 1957, as amended by chapter 152, Laws of 1961, to the changes effected by this chapter and the 1963 amendments of *RCW 43.31.620 and 43.31.740 in the order of priority of payment of said world fair bonds out of the proceeds of the corporation fees collected under chapter 70, Laws of 1937 as amended.

[1965 c 8 § 43.98.090. Prior: 1963 ex.s. c 12 § 10. Formerly RCW 43.98.090.]

Notes:

Reviser's note: *(1) RCW 43.61.620 and 43.31.740 were decodified by 1985 c 466 § 75, effective June 30, 1985.

(2) See note following RCW 79A.10.030.

**Chapter 79A.15 RCW
ACQUISITION OF HABITAT CONSERVATION AND OUTDOOR RECREATION
LANDS**

Sections

79A.15.005	Findings.
79A.15.010	Definitions.
79A.15.020	Habitat conservation account.
79A.15.030	Allocation and use of moneys--Grants.
79A.15.040	Habitat conservation account--Distribution and use of moneys.
79A.15.050	Outdoor recreation account--Distribution and use of moneys.
79A.15.060	Habitat conservation account--Acquisition policies and priorities.
79A.15.065	Grants through habitat conservation account--Statement of environmental benefits--Development of outcome-focused performance measures.
79A.15.070	Acquisition and development priorities--Generally.
79A.15.080	Recommended project list--Committee authority to obligate funds--Legislature's authority.
79A.15.090	Condemnation.
79A.15.100	Report to governor and standing committees.
79A.15.900	Severability--1990 1st ex.s. c 14.

RCW 79A.15.005 Findings.

The legislature finds:

(1) That Washington possesses an abundance of natural wealth in the form of forests, mountains, wildlife, waters, and other natural resources, all of which help to provide an unparalleled diversity of outdoor recreation opportunities and a quality of life unmatched in this nation;

(2) That as the state's population grows, the demand on these resources is growing too, placing greater stress on today's already overcrowded public recreational lands and facilities, and resulting in a significant loss of wildlife habitat and lands of unique natural value;

(3) That public acquisition and development programs have not kept pace with the state's expanding population;

(4) That private investment and employment opportunities in general and the tourist industry in particular are dependent upon the continued availability of recreational opportunities and our state's unique natural environment;

(5) That if current trends continue, some wildlife species and rare ecosystems will be lost in the state forever and public recreational lands will not be adequate to meet public demands;

(6) That there is accordingly a need for the people of the state to reserve certain areas of the state, in rural as well as urban settings, for the benefit of present and future generations.

It is therefore the policy of the state to acquire as soon as possible the most significant lands for wildlife conservation and outdoor recreation purposes before they are converted to other uses, and to develop existing public recreational land and facilities to meet the needs of present and future generations.

[1990 1st ex.s. c 14 § 1. Formerly RCW 43.98A.005.]

RCW 79A.15.010 Definitions.

The definitions set forth in this section apply throughout this chapter.

(1) "Acquisition" means the purchase on a willing seller basis of fee or less than fee interests in real property. These interests include, but are not limited to, options, rights of first refusal, conservation easements, leases, and mineral rights.

(2) "Committee" means the interagency committee for outdoor recreation.

(3) "Critical habitat" means lands important for the protection, management, or public enjoyment of certain wildlife species or groups of species, including, but not limited to, wintering range for deer, elk, and other species, waterfowl and upland bird habitat, fish habitat, and habitat for endangered, threatened, or sensitive species.

(4) "Local agencies" means a city, county, town, tribe, special purpose district, port district, or other political subdivision of the state providing services to less than the entire state.

(5) "Natural areas" means areas that have, to a significant degree, retained their natural character and are important in preserving rare or vanishing flora, fauna, geological, natural historical, or similar features of scientific or educational value.

(6) "Special needs populations" means physically restricted people or people of limited means.

(7) "Trails" means public ways constructed for and open to pedestrians, equestrians, or

bicyclists, or any combination thereof, other than a sidewalk constructed as a part of a city street or county road for exclusive use of pedestrians.

(8) "Urban wildlife habitat" means lands that provide habitat important to wildlife in proximity to a metropolitan area.

(9) "Water access" means boat or foot access to marine waters, lakes, rivers, or streams.

[1990 1st ex.s. c 14 § 2. Formerly RCW 43.98A.010.]

RCW 79A.15.020 Habitat conservation account.

The habitat conservation account is established in the state treasury. The committee shall administer the account in accordance with chapter 79A.25 RCW and this chapter, and shall hold it separate and apart from all other money, funds, and accounts of the committee.

[2000 c 11 § 65; 1990 1st ex.s. c 14 § 3. Formerly RCW 43.98A.020.]

RCW 79A.15.030 Allocation and use of moneys--Grants.

(1) Moneys appropriated for this chapter shall be divided equally between the habitat conservation and outdoor recreation accounts and shall be used exclusively for the purposes specified in this chapter.

(2) Moneys deposited in these accounts shall be invested as authorized for other state funds, and any earnings on them shall be credited to the respective account.

(3) All moneys deposited in the habitat conservation and outdoor recreation accounts shall be allocated under RCW 79A.15.040 and 79A.15.050 as grants to state or local agencies for acquisition, development, and renovation within the jurisdiction of those agencies, subject to legislative appropriation. The committee may use or permit the use of any funds appropriated for this chapter as matching funds where federal, local, or other funds are made available for projects within the purposes of this chapter.

(4) Projects receiving grants under this chapter that are developed or otherwise accessible for public recreational uses shall be available to the public on a nondiscriminatory basis.

(5) The committee may make grants to an eligible project from both the habitat conservation and outdoor recreation accounts and any one or more of the applicable categories under such accounts described in RCW 79A.15.040 and 79A.15.050.

[2000 c 11 § 66; 1990 1st ex.s. c 14 § 4. Formerly RCW 43.98A.030.]

Notes:

Outdoor recreation account: Chapter 79A.25 RCW.

RCW 79A.15.040 Habitat conservation account--Distribution and use of moneys.

(1) Moneys appropriated for this chapter to the habitat conservation account shall be distributed in the following way:

(a) Not less than thirty-five percent for the acquisition and development of critical

habitat;

(b) Not less than twenty percent for the acquisition and development of natural areas;

(c) Not less than fifteen percent for the acquisition and development of urban wildlife habitat; and

(d) The remaining amount shall be considered unallocated and shall be used by the committee to fund high priority acquisition and development needs for critical habitat, natural areas, and urban wildlife habitat. During the fiscal biennium ending June 30, 2001, the remaining amount reappropriated from the fiscal biennium ending June 30, 1999, may be allocated for matching grants for riparian zone habitat protection projects that implement watershed plans under the program established in section 329(6), chapter 235, Laws of 1997.

(2) In distributing these funds, the committee retains discretion to meet the most pressing needs for critical habitat, natural areas, and urban wildlife habitat, and is not required to meet the percentages described in subsection (1) of this section in any one biennium.

(3) Only state agencies may apply for acquisition and development funds for critical habitat and natural areas projects under subsection (1)(a), (b), and (d) of this section.

(4) State and local agencies may apply for acquisition and development funds for urban wildlife habitat projects under subsection (1)(c) and (d) of this section.

[1999 c 379 § 917; 1997 c 235 § 718; 1990 1st ex.s. c 14 § 5. Formerly RCW 43.98A.040.]

Notes:

Effective date--1999 c 379: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 18, 1999]." [1999 c 379 § 949.]

Severability--1997 c 235: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 235 § 901.]

Effective date--1997 c 235: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 26, 1997]." [1997 c 235 § 902.]

RCW 79A.15.050 Outdoor recreation account--Distribution and use of moneys.

(1) Moneys appropriated for this chapter to the outdoor recreation account shall be distributed in the following way:

(a) Not less than twenty-five percent to the state parks and recreation commission for the acquisition and development of state parks, with at least seventy-five percent of this money for acquisition costs. However, during the 1999-2001 biennium, distributions for acquisition and development of state parks shall not exceed four million two hundred fifty thousand dollars, and the proportion for acquisition costs shall be determined by the commission;

(b) Not less than twenty-five percent for the acquisition, development, and renovation of local parks, with at least fifty percent of this money for acquisition costs;

(c) Not less than fifteen percent for the acquisition and development of trails;

(d) Not less than ten percent for the acquisition and development of water access sites, with at least seventy-five percent of this money for acquisition costs; and

(e) The remaining amount shall be considered unallocated and shall be distributed by the committee to state and local agencies to fund high priority acquisition and development needs for parks, trails, and water access sites.

(2) In distributing these funds, the committee retains discretion to meet the most pressing needs for state and local parks, trails, and water access sites, and is not required to meet the percentages described in subsection (1) of this section in any one biennium.

(3) Only local agencies may apply for acquisition, development, or renovation funds for local parks under subsection (1)(b) of this section.

(4) State and local agencies may apply for funds for trails under subsection (1)(c) of this section.

(5) State and local agencies may apply for funds for water access sites under subsection (1)(d) of this section.

[1999 c 379 § 941; 1999 c 379 § 920; 1990 1st ex.s. c 14 § 6. Formerly RCW 43.98A.050.]

Notes:

Effective date--1999 c 379: See note following RCW 79A.15.040.

RCW 79A.15.060 Habitat conservation account--Acquisition policies and priorities.

(1) The committee may adopt rules establishing acquisition policies and priorities for distributions from the habitat conservation account.

(2) Moneys appropriated for this chapter may not be used by the committee to fund additional staff positions or other overhead expenses, or by a state, regional, or local agency to fund operation and maintenance of areas acquired under this chapter, except that the committee may use moneys appropriated for this chapter for the fiscal biennium ending June 30, 2001, for the administrative costs of implementing the pilot watershed plan implementation program established in section 329(6), chapter 235, Laws of 1997, and developing an inventory of publicly owned lands established in section 329(7), chapter 235, Laws of 1997.

(3) Moneys appropriated for this chapter may be used for costs incidental to acquisition, including, but not limited to, surveying expenses, fencing, and signing.

(4) Except as provided in subsection (5) of this section, the committee may not approve a local project where the local agency share is less than the amount to be awarded from the habitat conservation account.

(5) During the fiscal biennium ending June 30, 2001, the committee may approve a riparian zone habitat protection project established in section 329(6), chapter 235, Laws of 1997, where the local agency share is less than the amount to be awarded from the habitat conservation account.

(6) In determining acquisition priorities with respect to the habitat conservation account, the committee shall consider, at a minimum, the following criteria:

(a) For critical habitat and natural areas proposals:

(i) Community support;

(ii) Immediacy of threat to the site;

(iii) Uniqueness of the site;

- (iv) Diversity of species using the site;
- (v) Quality of the habitat;
- (vi) Long-term viability of the site;
- (vii) Presence of endangered, threatened, or sensitive species;
- (viii) Enhancement of existing public property;
- (ix) Consistency with a local land use plan, or a regional or state-wide recreational or resource plan; and
- (x) Educational and scientific value of the site.

(b) For urban wildlife habitat proposals, in addition to the criteria of (a) of this subsection:

- (i) Population of, and distance from, the nearest urban area;
- (ii) Proximity to other wildlife habitat;
- (iii) Potential for public use; and
- (iv) Potential for use by special needs populations.

(7) Before October 1st of each even-numbered year, the committee shall recommend to the governor a prioritized list of state agency projects to be funded under RCW 79A.15.040(1) (a), (b), and (c). The governor may remove projects from the list recommended by the committee and shall submit this amended list in the capital budget request to the legislature. The list shall include, but not be limited to, a description of each project; and shall describe for each project any anticipated restrictions upon recreational activities allowed prior to the project.

(8) Before October 1st of each year, the committee shall recommend to the governor a prioritized list of all local projects to be funded under RCW 79A.15.040(1)(c). The governor may remove projects from the list recommended by the committee and shall submit this amended list in the capital budget request to the legislature. The list shall include, but not be limited to, a description of each project and any particular match requirement, and describe for each project any anticipated restrictions upon recreational activities allowed prior to the project.

[2000 c 11 § 67; 1999 c 379 § 918; 1997 c 235 § 719; 1990 1st ex.s. c 14 § 7. Formerly RCW 43.98A.060.]

Notes:

Effective date--1999 c 379: See note following RCW 79A.15.040.

Severability--Effective date--1997 c 235: See notes following RCW 79A.15.040.

RCW 79A.15.065 Grants through habitat conservation account--Statement of environmental benefits--Development of outcome-focused performance measures.

In providing grants through the habitat conservation account, the committee shall require grant applicants to incorporate the environmental benefits of the project into their grant applications, and the committee shall utilize the statement of environmental benefits in the grant application and review process. The committee shall also develop appropriate outcome-focused performance measures to be used both for management and performance assessment of the grant program. To the extent possible, the committee should coordinate its performance measure system with other natural resource-related agencies as defined in RCW 43.41.270. The

committee shall consult with affected interest groups in implementing this section.

[2001 c 227 § 8.]

NOTES:

Findings--Intent--2001 c 227: See note following RCW 43.41.270.

RCW 79A.15.070 Acquisition and development priorities--Generally.

(1) In determining which state parks proposals and local parks proposals to fund, the committee shall use existing policies and priorities.

(2) Moneys appropriated for this chapter may not be used by the committee to fund additional staff or other overhead expenses, or by a state, regional, or local agency to fund operation and maintenance of areas acquired under this chapter, except that the committee may use moneys appropriated for this chapter for the fiscal biennium ending June 30, 2001, for the administrative costs of implementing the pilot watershed plan implementation program established in section 329(6), chapter 235, Laws of 1997, and developing an inventory of publicly owned lands established in section 329(7), chapter 235, Laws of 1997.

(3) Moneys appropriated for this chapter may be used for costs incidental to acquisition, including, but not limited to, surveying expenses, fencing, and signing.

(4) The committee may not approve a project of a local agency where the share contributed by the local agency is less than the amount to be awarded from the outdoor recreation account.

(5) The committee may adopt rules establishing acquisition policies and priorities for the acquisition and development of trails and water access sites to be financed from moneys in the outdoor recreation account.

(6) In determining the acquisition and development priorities, the committee shall consider, at a minimum, the following criteria:

- (a) For trails proposals:
 - (i) Community support;
 - (ii) Immediacy of threat to the site;
 - (iii) Linkage between communities;
 - (iv) Linkage between trails;
 - (v) Existing or potential usage;
 - (vi) Consistency with an existing local land use plan or a regional or state-wide recreational or resource plan;
 - (vii) Availability of water access or views;
 - (viii) Enhancement of wildlife habitat; and
 - (ix) Scenic values of the site.
- (b) For water access proposals:
 - (i) Community support;
 - (ii) Distance from similar water access opportunities;
 - (iii) Immediacy of threat to the site;
 - (iv) Diversity of possible recreational uses; and

(v) Public demand in the area.

(7) Before October 1st of each even-numbered year, the committee shall recommend to the governor a prioritized list of state agency projects to be funded under RCW 79A.15.050(1) (a), (c), and (d). The governor may remove projects from the list recommended by the committee and shall submit this amended list in the capital budget request to the legislature. The list shall include, but not be limited to, a description of each project; and shall describe for each project any anticipated restrictions upon recreational activities allowed prior to the project.

(8) Before October 1st of each year, the committee shall recommend to the governor a prioritized list of all local projects to be funded under RCW 79A.15.050(1) (b), (c), and (d). The governor may remove projects from the list recommended by the committee and shall submit this amended list in the capital budget request to the legislature. The list shall include, but not be limited to, a description of each project and any particular match requirement, and describe for each project any anticipated restrictions upon recreational activities allowed prior to the project.

[2000 c 11 § 68; 1999 c 379 § 919; 1997 c 235 § 720; 1990 1st ex.s. c 14 § 8. Formerly RCW 43.98A.070.]

NOTES:

Effective date--1999 c 379: See note following RCW 79A.15.040.

Severability--Effective date--1997 c 235: See notes following RCW 79A.15.040.

RCW 79A.15.080 Recommended project list--Committee authority to obligate funds--Legislature's authority.

The committee shall not sign contracts or otherwise financially obligate funds from the habitat conservation account or the outdoor recreation account as provided in this chapter before the legislature has appropriated funds for a specific list of projects. The legislature may remove projects from the list recommended by the governor.

[1990 1st ex.s. c 14 § 9. Formerly RCW 43.98A.080.]

RCW 79A.15.090 Condemnation.

Moneys made available under this chapter for land acquisition shall not be used to acquire land through condemnation.

[1990 1st ex.s. c 14 § 10. Formerly RCW 43.98A.090.]

RCW 79A.15.100 Report to governor and standing committees.

On or before November 1st of each odd-numbered year, the committee shall submit to the governor and the standing committees of the legislature dealing with fiscal affairs, fish and wildlife, and natural resources a report detailing the acquisitions and development projects funded under this chapter during the immediately preceding biennium.

[1990 1st ex.s. c 14 § 11. Formerly RCW 43.98A.100.]

RCW 79A.15.900 Severability--1990 1st ex.s. c 14.

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

[1990 1st ex.s. c 14 § 12. Formerly RCW 43.98A.900.]

**Chapter 79A.20 RCW
WILDLIFE AND RECREATION LANDS--FUNDING OF MAINTENANCE AND
OPERATIONS**

Sections

79A.20.005	Findings.
79A.20.010	Definitions.
79A.20.030	Allocation and distribution of moneys.
79A.20.900	Short title.
79A.20.901	Severability--1992 c 153.
79A.20.902	Captions not law--1992 c 153.

RCW 79A.20.005 Findings.

- (1) The legislature finds that:
- (a) The state of Washington owns and maintains a wide variety of fish and wildlife habitat, natural areas, parks, and other recreation lands;
 - (b) The state of Washington is responsible for managing these lands for the benefit of the citizens, wildlife, and other natural resources of the state;
 - (c) The state of Washington has recently significantly enhanced its efforts to acquire critical habitat, natural areas, parks, and other recreation lands and to transfer suitable lands from school trust to conservation and park purposes;
 - (d) Recent unprecedented population growth has greatly increased the threat to the state's fish and wildlife habitat and the demands placed on the lands under (a) of this subsection;
 - (e) The importance of this habitat and these lands to the state is continuing to increase as more people depend on them to satisfy their needs and more plant and animal species require state-owned lands for their survival;
 - (f) By itself, public ownership cannot guarantee that resources will be protected, or that appropriate recreational opportunities will be provided;
 - (g) Only through ongoing, responsible management can fish and wildlife habitat, sensitive ecosystems, and recreational values be protected;
 - (h) The operation and maintenance funding for state-owned fish and wildlife habitat, natural areas, parks, and other recreation lands has not kept pace with increasing demands placed upon such lands;
 - (i) Many needed operation and maintenance projects have been deferred due to insufficient funding, resulting in increased costs when the projects are finally undertaken; and

(j) An increase in operation and maintenance funding is necessary to bring state-owned lands and facilities up to acceptable standards and to protect the state's investment in its fish and wildlife habitat, natural areas, parks, and other recreation lands.

(2) Therefore, it is the policy of the state to provide adequate and continuing funding for operation and maintenance needs of state-owned fish and wildlife habitat, natural areas, parks, and other recreation lands to protect the state's investment in such lands, and it is the purpose of this chapter to create a mechanism for doing so.

[1992 c 153 § 2. Formerly RCW 43.98B.005.]

RCW 79A.20.010 Definitions.

The definitions set forth in this section apply throughout this chapter.

(1) "Basic stewardship" means the costs associated with holding and protecting property to maintain the functions for which the property was acquired. It includes, but is not limited to, costs associated with statutorily required in-lieu property taxes, weed and pest control, fire protection, fence maintenance, cultural and archaeological site protection, basic research related to maintenance of natural area preserves and natural resource conservation areas, basic resource and environmental protection, and meeting applicable legal requirements.

(2) "Improved or developed resources" means the costs associated with the built or manipulated environment. It includes, but is not limited to, costs associated with maintaining buildings, grounds, roads, trails, water access sites, and utility systems. Also included are improvements to habitat such as bank stabilization, range rehabilitation, and food and water sources.

(3) "Human use management" means the costs associated with visitor management, education, and protection.

(4) "Administration" means state agency costs necessary to support subsections (1) through (3) of this section. It includes, but is not limited to, budget and accounting, personnel support services, volunteer programs, and training.

[1992 c 153 § 3. Formerly RCW 43.98B.010.]

RCW 79A.20.030 Allocation and distribution of moneys.

(1) Moneys appropriated for this chapter from the *state wildlife and recreation lands management account shall be expended in the following manner:

- (a) Not less than thirty percent for basic stewardship;
- (b) Not less than twenty percent for improved or developed resources;
- (c) Not less than fifteen percent for human use management; and
- (d) Not more than fifteen percent for administration.
- (e) The remaining twenty to thirty-five percent shall be considered unallocated.

(2) In the event that moneys appropriated for this chapter to the *state wildlife and recreation lands management account under the initial allocation prove insufficient to meet basic stewardship needs, the unallocated amount shall be used to fund basic stewardship needs.

(3) Each eligible agency is not required to meet this specific percentage distribution. However, funding across agencies should meet these percentages during each biennium.

(4) It is intended that moneys disbursed from this account not replace existing operation and maintenance funding levels from other state sources.

(5) Agencies eligible to receive funds from this account are the departments of fish and wildlife and natural resources, and the state parks and recreation commission.

(6) Moneys appropriated for this chapter from the *state wildlife and recreation lands management account shall be distributed in the following manner:

(a) Not less than twenty-five percent to the state parks and recreation commission.

(b) Not less than twenty-five percent to the department of natural resources.

(c) Not less than twenty-five percent to the department of fish and wildlife.

(d) The remaining funds shall be allocated to eligible agencies based upon an evaluation of remaining unfunded needs.

(7) The office of financial management shall review eligible state agency requests and make recommendations on the allocation of funds provided under this chapter as part of the governor's operating budget request to the legislature.

[1994 c 264 § 30; 1992 c 153 § 5. Formerly RCW 43.98B.030.]

Notes:

***Reviser's note:** This account was created in RCW 79A.20.020 which was repealed by 2000 c 150 § 2, effective July 1, 2001.

RCW 79A.20.900 Short title.

This chapter shall be known as the state wildlife and recreation lands management act.

[1992 c 153 § 1. Formerly RCW 43.98B.900.]

RCW 79A.20.901 Severability--1992 c 153.

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

[1992 c 153 § 7. Formerly RCW 43.98B.910.]

RCW 79A.20.902 Captions not law--1992 c 153.

Section headings as used in this chapter do not constitute any part of the law.

[1992 c 153 § 8. Formerly RCW 43.98B.920.]

**Chapter 79A.25 RCW
INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION**

Sections

- 79A.25.005 Policy--Mission of committee.
- 79A.25.010 Definition of terms.
- 79A.25.020 Director's powers and duties.
- 79A.25.030 Determination of proportion of motor vehicle fuel tax moneys derived from tax on marine fuel--Studies--Costs.
- 79A.25.040 Marine fuel tax refund account--Moneys derived from tax on marine fuel--Refunding and placement in account--Exception.
- 79A.25.050 Marine fuel tax refund account--Claims for refunds paid from.
- 79A.25.060 Outdoor recreation account--Deposits.
- 79A.25.070 Recreation resource account, motor vehicle fund--Transfers of moneys from marine fuel tax account.
- 79A.25.080 Recreation resource account--Distribution of moneys transferred.
- 79A.25.090 Interest on funds granted by committee to be returned to source account.
- 79A.25.100 Conversion of marine recreation land to other uses--Approval--Substitution.
- 79A.25.110 Interagency committee for outdoor recreation--Created--Membership--Terms--Compensation and travel expenses.
- 79A.25.120 Plans for public outdoor recreation land acquisition or improvement--Contents--Submission--Recommendations.
- 79A.25.130 Participation in federal programs--Authority.
- 79A.25.140 Commitments or agreements forbidden unless sufficient funds available--Agreements with federal agencies on behalf of state or local agencies--Conditions.
- 79A.25.150 Assistance furnished by state departments--Appointment of director and personnel--Civil service exemption.
- 79A.25.160 Washington state recreation trails system, duties of interagency committee for outdoor recreation.
- 79A.25.170 Public parks and recreation sites guide.
- 79A.25.180 Public parks and recreation sites guide--Review and update.
- 79A.25.190 Appropriations by subsequent legislatures.
- 79A.25.200 Recreation resource account.
- 79A.25.210 Firearms range account--Grant program--Rules.
- 79A.25.220 Firearms range advisory committee.
- 79A.25.230 Firearms range account--Gifts and grants.
- 79A.25.240 Grants and loan administration.
- 79A.25.250 Acquisition, development, etc., of urban area parks by interagency committee for outdoor recreation.

YOUTH OR COMMUNITY ATHLETIC FACILITIES

- 79A.25.800 Intent--Purpose.
- 79A.25.810 Community outdoor athletic fields advisory council.
- 79A.25.820 Strategic plan--Funding eligibility--Regional coordination and cooperative efforts--Data collection and exchange.
- 79A.25.830 Gifts, grants, or endowments.

CONSTRUCTION

- 79A.25.901 Severability--1965 c 5.
- 79A.25.902 Short title.

RCW 79A.25.005 Policy--Mission of committee.

(1) As Washington begins its second century of statehood, the legislature recognizes that renewed efforts are needed to preserve, conserve, and enhance the state's recreational resources. Rapid population growth and increased urbanization have caused a decline in suitable land for recreation and resulted in overcrowding and deterioration of existing facilities. Lack of adequate recreational resources directly affects the health and well-being of all citizens of the state, reduces the state's economic viability, and prevents Washington from maintaining and achieving the quality of life that it deserves.

It is therefore the policy of the state and its agencies to preserve, conserve, and enhance recreational resources and open space. In carrying out this policy, the mission of the interagency committee for outdoor recreation and its staff is to (a) create and work actively for the implementation of a unified state-wide strategy for meeting the recreational needs of Washington's citizens, (b) represent and promote the interests of the state on recreational issues in concert with other state and local agencies and the governor, (c) encourage and provide interagency and regional coordination, and interaction between public and private organizations, (d) administer recreational grant-in-aid programs and provide technical assistance, and (e) serve as a repository for information, studies, research, and other data relating to recreation.

(2) Washington is uniquely endowed with fresh and salt waters rich in scenic and recreational value. This outdoor heritage enriches the lives of citizens, attracts new residents and businesses to the state, and is a major support of its expanding tourist industry. Rising population, increased income and leisure time, and the rapid growth of boating and other water sports have greatly increased the demand for water related recreation, while waterfront land is rapidly rising in value and disappearing from public use. There is consequently an urgent need for the acquisition or improvement of waterfront land on fresh and salt water suitable for marine recreational use by Washington residents and visitors. To meet this need, it is necessary and proper that the portion of motor vehicle fuel taxes paid by boat owners and operators on fuel consumed in their watercraft and not reclaimed as presently provided by law should be expended for the acquisition or improvement of marine recreation land on the Pacific Ocean, Puget Sound, bays, lakes, rivers, reservoirs and other fresh and salt waters of the state.

[1989 c 237 § 1; 1965 c 5 § 1 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.010.]

Notes:

Effective date--1989 c 237: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect on June 30, 1989." [1989 c 237 § 9.]

RCW 79A.25.010 Definition of terms.

Definitions: As used in this chapter:

(1) "Marine recreation land" means any land with or without improvements which (a) provides access to, or in whole or in part borders on, fresh or salt water suitable for recreational use by watercraft, or (b) may be used to create, add to, or make more usable, bodies of water,

waterways, or land, for recreational use by watercraft.

(2) "Public body" means any county, city, town, port district, park and recreation district, metropolitan park district, or other municipal corporation which is authorized to acquire or improve public outdoor recreation land, and shall also mean Indian tribes now or hereafter recognized as such by the federal government for participation in the land and water conservation program.

(3) "Tax on marine fuel" means motor vehicle fuel tax which is (a) tax on fuel used in, or sold or distributed for use in, any watercraft, (b) refundable pursuant to chapter 82.36 RCW, and (c) paid to the director of licensing with respect to taxable sales, distributions, or uses occurring on or after December 3, 1964.

(4) "Watercraft" means any boat, vessel, or other craft used for navigation on or through water.

(5) "Committee" means the interagency committee for outdoor recreation.

(6) "Director" means the director of the interagency committee for outdoor recreation.

[1989 c 237 § 2; 1979 c 158 § 108; 1972 ex.s. c 56 § 1; 1965 c 5 § 2 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.020.]

Notes:

Effective date--1989 c 237: See note following RCW 79A.25.005.

Construction--1972 ex.s. c 56: "The provisions of this 1972 amendatory act are intended to be remedial and procedural and shall be construed to apply retroactively." [1972 ex.s. c 56 § 2.]

RCW 79A.25.020 Director's powers and duties.

The director shall have the following powers and duties:

(1) To supervise the administrative operations of the committee and its staff;

(2) To administer recreation grant-in-aid programs and provide technical assistance to state and local agencies;

(3) To prepare and update a strategic plan for the acquisition, renovation, and development of recreational resources and the preservation and conservation of open space. The plan shall be prepared in coordination with the office of the governor and the office of financial management, with participation of federal, state, and local agencies having recreational responsibilities, user groups, private sector interests, and the general public. The plan shall be submitted to the committee for review, and the committee shall submit its recommendations on the plan to the governor. The plan shall include, but is not limited to: (a) an inventory of current resources; (b) a forecast of recreational resource demand; (c) identification and analysis of actual and potential funding sources; (d) a process for broad scale information gathering; (e) an assessment of the capabilities and constraints, both internal and external to state government, that affect the ability of the state to achieve the goals of the plan; (f) an analysis of strategic options and decisions available to the state; (g) an implementation strategy that is coordinated with executive policy and budget priorities; and (h) elements necessary to qualify for participation in or the receipt of aid from any federal program for outdoor recreation;

(4) To represent and promote the interests of the state on recreational issues and further

the mission of the committee;

(5) Upon approval of the committee, to enter into contracts and agreements with private nonprofit corporations to further state goals of preserving, conserving, and enhancing recreational resources and open space for the public benefit and use;

(6) To appoint such technical and other committees as may be necessary to carry out the purposes of this chapter;

(7) To create and maintain a repository for data, studies, research, and other information relating to recreation in the state, and to encourage the interchange of such information;

(8) To encourage and provide opportunities for interagency and regional coordination and cooperative efforts between public agencies and between public and private entities involved in the development and preservation of recreational resources; and

(9) To prepare the state trails plan, as required by RCW 79A.35.040.

[2000 c 11 § 69; 1989 c 237 § 4. Formerly RCW 43.99.025.]

Notes:

Effective date--1989 c 237: See note following RCW 79A.25.005.

RCW 79A.25.030 Determination of proportion of motor vehicle fuel tax moneys derived from tax on marine fuel--Studies--Costs.

From time to time, but at least once each four years, the director of licensing shall determine the amount or proportion of moneys paid to him or her as motor vehicle fuel tax which is tax on marine fuel. The director shall make or authorize the making of studies, surveys, or investigations to assist him or her in making such determination, and shall hold one or more public hearings on the findings of such studies, surveys, or investigations prior to making his or her determination. The studies, surveys, or investigations conducted pursuant to this section shall encompass a period of twelve consecutive months each time. The final determination by the director shall be implemented as of the next biennium after the period from which the study data were collected. The director may delegate his or her duties and authority under this section to one or more persons of the department of licensing if he or she finds such delegation necessary and proper to the efficient performance of these duties. Costs of carrying out the provisions of this section shall be paid from the marine fuel tax refund account created in RCW 79A.25.040, upon legislative appropriation.

[2000 c 11 § 70; 1995 c 166 § 1; 1979 c 158 § 109; 1975-'76 2nd ex.s. c 50 § 1; 1969 ex.s. c 74 § 1; 1965 c 5 § 3 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.030.]

RCW 79A.25.040 Marine fuel tax refund account--Moneys derived from tax on marine fuel--Refunding and placement in account--Exception.

There is created the marine fuel tax refund account in the state treasury. The director of licensing shall request the state treasurer to refund monthly from the motor vehicle fund amounts which have been determined to be tax on marine fuel. The state treasurer shall refund such amounts and place them in the marine fuel tax refund account to be held for those entitled thereto

pursuant to chapter 82.36 RCW and RCW 79A.25.050, except that he or she shall not refund and place in the marine fuel tax refund account for any period for which a determination has been made pursuant to RCW 79A.25.030 more than the greater of the following amounts: (1) An amount equal to two percent of all moneys paid to him or her as motor vehicle fuel tax for such period, (2) an amount necessary to meet all approved claims for refund of tax on marine fuel for such period.

[2000 c 11 § 71; 1995 c 166 § 2; 1991 sp.s. c 13 § 42; 1985 c 57 § 53; 1979 c 158 § 110; 1965 c 5 § 4 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.040.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 79A.25.050 Marine fuel tax refund account--Claims for refunds paid from.

Claims submitted pursuant to chapter 82.36 RCW for refund of tax on marine fuel which has been placed in the marine fuel tax refund account shall, if approved, be paid from that account.

[1965 c 5 § 5 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.050.]

RCW 79A.25.060 Outdoor recreation account--Deposits.

The outdoor recreation account is created in the state treasury. Moneys in the account are subject to legislative appropriation. The committee shall administer the account in accordance with chapter 79A.15 RCW and this chapter, and shall hold it separate and apart from all other money, funds, and accounts of the committee.

Grants, gifts, or other financial assistance, proceeds received from public bodies as administrative cost contributions, and moneys made available to the state of Washington by the federal government for outdoor recreation, may be deposited into the account.

[2000 c 11 § 72; 1995 c 166 § 3; 1991 sp.s. c 13 § 52; 1985 c 57 § 54; 1967 ex.s. c 62 § 1; 1965 c 5 § 6 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.060.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 79A.25.070 Recreation resource account, motor vehicle fund--Transfers of moneys from marine fuel tax account.

Upon expiration of the time limited by RCW 82.36.330 for claiming of refunds of tax on marine fuel, the state of Washington shall succeed to the right to such refunds. The director of licensing, after taking into account past and anticipated claims for refunds from and deposits to the marine fuel tax refund account and the costs of carrying out the provisions of RCW 79A.25.030, shall request the state treasurer to transfer monthly from the marine fuel tax refund account an amount equal to the proportion of the moneys in the account representing the motor

vehicle fuel tax rate under RCW 82.36.025 in effect on January 1, 1990, to the recreation resource account and the remainder to the motor vehicle fund.

[2000 c 11 § 73; 1995 c 166 § 4; 1990 c 42 § 116; 1979 c 158 § 111; 1965 c 5 § 7 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.070.]

Notes:

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 79A.25.080 Recreation resource account--Distribution of moneys transferred.

Moneys transferred to the recreation resource account from the marine fuel tax refund account may be used when appropriated by the legislature, as well as any federal or other funds now or hereafter available, to pay the necessary administrative and coordinative costs of the interagency committee for outdoor recreation established by RCW 79A.25.110. All moneys so transferred, except those appropriated as aforesaid, shall be divided into two equal shares and shall be used to benefit watercraft recreation in this state as follows:

(1) One share as grants to state agencies for (a) acquisition of title to, or any interests or rights in, marine recreation land, (b) capital improvement and renovation of marine recreation land, including periodic dredging in accordance with subsection (3) of this section, if needed, to maintain or make the facility more useful, or (c) matching funds in any case where federal or other funds are made available on a matching basis for purposes described in (a) or (b) of this subsection;

(2) One share as grants to public bodies to help finance (a) acquisition of title to, or any interests or rights in, marine recreation land, or (b) capital improvement and renovation of marine recreation land, including periodic dredging in accordance with subsection (3) of this section, if needed, to maintain or make the facility more useful. A public body is authorized to use a grant, together with its own contribution, as matching funds in any case where federal or other funds are made available for purposes described in (a) or (b) of this subsection. The committee may prescribe further terms and conditions for the making of grants in order to carry out the purposes of this chapter.

(3) For the purposes of this section "periodic dredging" is limited to dredging of materials that have been deposited in a channel due to unforeseen events. This dredging should extend the expected usefulness of the facility for at least five years.

[2000 c 11 § 74; 1999 c 341 § 1; 1995 c 166 § 5; 1971 ex.s. c 140 § 1; 1965 ex.s. c 136 § 1; 1965 c 5 § 8 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.080.]

RCW 79A.25.090 Interest on funds granted by committee to be returned to source account.

Interest earned on funds granted or made available by the committee shall not be expended by the recipient but shall be returned to the source account for disbursement by the committee in accordance with general budget and accounting procedure.

[1995 c 166 § 6; 1967 ex.s. c 62 § 7. Formerly RCW 43.99.095.]

RCW 79A.25.100 Conversion of marine recreation land to other uses--Approval--Substitution.

Marine recreation land with respect to which money has been expended under RCW 79A.25.080 shall not, without the approval of the committee, be converted to uses other than those for which such expenditure was originally approved. The committee shall only approve any such conversion upon conditions which will assure the substitution of other marine recreation land of at least equal fair market value at the time of conversion and of as nearly as feasible equivalent usefulness and location.

[2000 c 11 § 75; 1965 c 5 § 10 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.100.]

RCW 79A.25.110 Interagency committee for outdoor recreation--Created--Membership--Terms--Compensation and travel expenses.

There is created the interagency committee for outdoor recreation consisting of the commissioner of public lands, the director of parks and recreation, and the director of fish and wildlife, or their designees, and, by appointment of the governor with the advice and consent of the senate, five members from the public at large who have a demonstrated interest in and a general knowledge of outdoor recreation in the state. The terms of members appointed from the public at large shall commence on January 1st of the year of appointment and shall be for three years or until a successor is appointed, except in the case of appointments to fill vacancies which shall be for the remainder of the unexpired term; provided the first such members shall be appointed for terms as follows: One member for one year, two members for two years, and two members for three years. The governor shall appoint one of the members from the public at large to serve as chairman of the committee for the duration of the member's term. Members employed by the state shall serve without additional pay and participation in the work of the committee shall be deemed performance of their employment. Members from the public at large shall be compensated in accordance with RCW 43.03.240 and shall be entitled to reimbursement individually for travel expenses incurred in performance of their duties as members of the committee in accordance with RCW 43.03.050 and 43.03.060.

[1994 c 264 § 31; 1988 c 36 § 21; 1985 c 77 § 1; 1984 c 287 § 84. Prior: 1981 c 338 § 7; 1981 c 206 § 1; 1975-'76 2nd ex.s. c 34 § 125; 1971 c 60 § 1; 1967 ex.s. c 62 § 2; 1965 c 5 § 11 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.110.]

Notes:

Legislative findings--Severability--Effective date--1984 c 287: See notes following RCW 43.03.220.

Effective date--1981 c 206: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect June 30, 1981." [1981 c 206 § 4.]

Effective date--Severability--1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

Construction and maintenance of outdoor recreation facilities by department of natural resources, review by interagency committee for outdoor recreation: RCW 43.30.300.

RCW 79A.25.120 Plans for public outdoor recreation land acquisition or improvement--Contents--Submission--Recommendations.

Any public body or any agency of state government authorized to acquire or improve public outdoor recreation land which desires funds from the outdoor recreation account, the recreation resource account, or the nonhighway and off-road vehicle activities program account shall submit to the committee a long-range plan for developing outdoor recreation facilities within its authority and detailed plans for the projects sought to be financed from these accounts, including estimated cost and such other information as the committee may require. The committee shall analyze all proposed plans and projects, and shall recommend to the governor for inclusion in the budget such projects as it may approve and find to be consistent with an orderly plan for the acquisition and improvement of outdoor recreation lands in the state.

[1995 c 166 § 7; 1983 c 3 § 114; 1965 c 5 § 12 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.120.]

RCW 79A.25.130 Participation in federal programs--Authority.

The committee may apply to any appropriate agency or officer of the United States for participation in or the receipt of aid from any federal program respecting outdoor recreation not specifically designated for another fund or agency. It may enter into contracts and agreements with the United States or any appropriate agency thereof, keep financial and other records relating thereto, and furnish to appropriate officials and agencies of the United States such reports and information as may be reasonably necessary to enable such officials and agencies to perform their duties under such programs.

[1967 ex.s. c 62 § 5. Formerly RCW 43.99.124.]

RCW 79A.25.140 Commitments or agreements forbidden unless sufficient funds available--Agreements with federal agencies on behalf of state or local agencies--Conditions.

The committee for outdoor recreation shall make no commitment nor enter into any agreement until it has determined that sufficient funds are available to meet project costs. It is the legislative intent that, to such extent as may be necessary to assure the proper operation and maintenance of areas and facilities acquired or developed pursuant to any program participated in by this state under authority of this chapter, such areas and facilities shall be publicly maintained for outdoor recreation purposes. When requested by a state agency or public body, the committee may enter into and administer agreements with the United States or any appropriate agency thereof for planning, acquisition, and development projects involving participating federal-aid funds on behalf of any state agency, public body, or subdivision of this

state: PROVIDED, That recipients of funds give necessary assurances to the committee that they have available sufficient matching funds to meet their shares, if any, of the cost of the project and that the acquired or developed areas will be operated and maintained at the expense of such state agency, public body, or subdivision for public outdoor recreation use.

[1967 ex.s. c 62 § 6. Formerly RCW 43.99.126.]

RCW 79A.25.150 Assistance furnished by state departments--Appointment of director and personnel--Civil service exemption.

When requested by the committee, members employed by the state shall furnish assistance to the committee from their departments for the analysis and review of proposed plans and projects, and such assistance shall be a proper charge against the appropriations to the several agencies represented on the committee. Assistance may be in the form of money, personnel, or equipment and supplies, whichever is most suitable to the needs of the committee.

The director shall be appointed by, and serve at the pleasure of, the governor. The governor shall select the director from a list of three candidates submitted by the committee. However, the governor may request and the committee shall provide an additional list or lists from which the governor may select the director. The lists compiled by the committee shall not be subject to public disclosure. The director shall have background and experience in the areas of recreation management and policy. The director shall be paid a salary to be fixed by the governor in accordance with the provisions of RCW 43.03.040. The director shall appoint such personnel as may be necessary to carry out the duties of the committee. Not more than three employees appointed by the director shall be exempt from the provisions of chapter 41.06 RCW.

[1989 c 237 § 3; 1981 c 206 § 2; 1967 ex.s. c 62 § 3; 1965 c 5 § 13 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.130.]

Notes:

Effective date--1989 c 237: See note following RCW 79A.25.005.

Effective date--1981 c 206: See note following RCW 79A.25.110.

RCW 79A.25.160 Washington state recreation trails system, duties of interagency committee for outdoor recreation.

See chapter 79A.35 RCW.

RCW 79A.25.170 Public parks and recreation sites guide.

In addition to its other powers and duties the director is authorized to coordinate the preparation of a comprehensive guide of public parks and recreation sites in the state of Washington. Such guide may include one or more maps showing the locations of such public parks and recreation areas, and may also include information as to the facilities and recreation opportunities available. All state agencies providing public recreational facilities shall participate. Cooperation of federal agencies providing public recreational facilities within the state shall be solicited.

The director shall determine the costs of providing and distributing such a guide and pursue the most feasible means of paying the costs of initial production. The guide shall be sold for an amount to cover the reasonable production and distribution costs involved, and the director may contract with any state agency, local government agency, or private firm as otherwise allowed by law for any part of such production or distribution.

[1989 c 237 § 5; 1979 ex.s. c 24 § 1. Formerly RCW 43.99.142.]

Notes:

Effective date--1989 c 237: See note following RCW 79A.25.005.

Plan submittal: "The committee shall submit a plan for production and distribution of the guide to the State Legislature on or before January 1, 1981." [1979 ex.s. c 24 § 3.]

RCW 79A.25.180 Public parks and recreation sites guide--Review and update.

The director shall periodically review and have updated the guide authorized by RCW 79A.25.170.

[2000 c 11 § 76; 1989 c 237 § 6; 1979 ex.s. c 24 § 4. Formerly RCW 43.99.146.]

Notes:

Effective date--1989 c 237: See note following RCW 79A.25.005.

RCW 79A.25.190 Appropriations by subsequent legislatures.

The 1967 and subsequent legislatures may appropriate funds requested in the budget for grants to public bodies and state agencies from the recreation resource account to the committee for allocation and disbursement. The committee shall include a list of prioritized state agency projects to be funded from the recreation resource account with its biennial budget request.

[1995 c 166 § 8; 1965 c 5 § 15 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.150.]

RCW 79A.25.200 Recreation resource account.

The recreation resource account is created in the state treasury. Moneys in this account are subject to legislative appropriation. The committee shall administer the account in accordance with this chapter and chapter 79A.35 RCW and shall hold it separate and apart from all other money, funds, and accounts of the committee. Moneys received from the marine fuel tax refund account under RCW 79A.25.070 shall be deposited into the account. Grants, gifts, or other financial assistance, proceeds received from public bodies as administrative cost contributions, and moneys made available to the state of Washington by the federal government for outdoor recreation may be deposited into the account.

[2000 c 11 § 77; 1995 c 166 § 10. Formerly RCW 43.99.170.]

RCW 79A.25.210 Firearms range account--Grant program--Rules.

The firearms range account is hereby created in the state general fund. Moneys in the

account shall be subject to legislative appropriation and shall be used for purchase and development of land, construction or improvement of range facilities, including fixed structure construction or remodeling, equipment purchase, safety or environmental improvements, noise abatement, and liability protection for public and nonprofit firearm range training and practice facilities.

Grant funds shall not be used for expendable shooting supplies, or normal operating expenses. In making grants, the interagency committee for outdoor recreation shall give priority to projects for noise abatement or safety improvement. Grant funds shall not supplant funds for other organization programs.

The funds will be available to nonprofit shooting organizations, school districts, and state, county, or local governments on a match basis. All entities receiving matching funds must be open on a regular basis and usable by law enforcement personnel or the general public who possess Washington concealed pistol licenses or Washington hunting licenses or who are enrolled in a firearm safety class.

Applicants for a grant from the firearms range account shall provide matching funds in either cash or in-kind contributions. The match must represent one dollar in value for each one dollar of the grant except that in the case of a grant for noise abatement or safety improvements the match must represent one dollar in value for each two dollars of the grant. In-kind contributions include but are not limited to labor, materials, and new property. Existing assets and existing development may not apply to the match.

Applicants other than school districts or local or state government must be registered as a nonprofit or not-for-profit organization with the Washington secretary of state. The organization's articles of incorporation must contain provisions for the organization's structure, officers, legal address, and registered agent.

Organizations requesting grants must provide the hours of range availability for public and law enforcement use. The fee structure will be submitted with the grant application.

Any nonprofit organization or agency accepting a grant under this program will be required to pay back the entire grant amount to the firearms range account if the use of the range facility is discontinued less than ten years after the grant is accepted.

Entities receiving grants must make the facilities for which grant funding is received open for hunter safety education classes and firearm safety classes on a regular basis for no fee.

Government units or school districts applying for grants must open their range facility on a regular basis for hunter safety education classes and firearm safety classes.

The interagency committee for outdoor recreation shall adopt rules to implement chapter 195, Laws of 1990, pursuant to chapter 34.05 RCW.

[1996 c 96 § 1; 1994 sp.s. c 7 § 443; 1990 c 195 § 2. Formerly RCW 77.12.720.]

Notes:

Finding--Intent--Severability--1994 sp.s. c 7: See notes following RCW 43.70.540.

Effective date--1994 sp.s. c 7 §§ 401-410, 413-416, 418-437, and 439-460: See note following RCW 9.41.010.

Findings--1990 c 195: "Firearms are collected, used for hunting, recreational shooting, and self-defense,

and firearm owners as well as bow users need safe, accessible areas in which to shoot their equipment. Approved shooting ranges provide that opportunity, while at the same time, promote public safety. Interest in all shooting sports has increased while safe locations to shoot have been lost to the pressures of urban growth." [1990 c 195 § 1.]

RCW 79A.25.220 Firearms range advisory committee.

(1) A ten-member firearms range advisory committee is hereby created to provide advice and counsel to the interagency committee for outdoor recreation. The members shall be appointed by the director of the interagency committee for outdoor recreation from the following groups:

- (a) Law enforcement;
- (b) Washington military department;
- (c) Black powder shooting sports;
- (d) Rifle shooting sports;
- (e) Pistol shooting sports;
- (f) Shotgun shooting sports;
- (g) Archery shooting sports;
- (h) Hunter education;
- (i) Hunters; and
- (j) General public.

(2) The firearms range advisory committee members shall serve two-year terms with five new members being selected each year beginning with the third year of the committee's existence. The firearms range advisory committee members shall not receive compensation from the firearms range account. However, travel and per diem costs shall be paid consistent with regulations for state employees.

(3) The interagency committee for outdoor recreation shall provide administrative, operational, and logistical support for the firearms range advisory committee. Expenses directly incurred for supporting this program may be charged by the interagency committee for outdoor recreation against the firearms range account. Expenses shall not exceed ten percent of the yearly income for the range account.

(4) The interagency committee for outdoor recreation shall in cooperation with the firearms range advisory committee:

- (a) Develop an application process;
- (b) Develop an audit and accountability program;
- (c) Screen, prioritize, and approve grant applications; and
- (d) Monitor compliance by grant recipients.

(5) The department of natural resources, the department of fish and wildlife, and the Washington military department are encouraged to provide land, facilitate land exchanges, and support the development of shooting range facilities.

[1993 sp.s. c 2 § 71; 1990 c 195 § 3. Formerly RCW 77.12.730.]

Notes:

Effective date--1993 sp.s. c 2 §§ 1-6, 8-59, and 61-79: See RCW 43.300.900.

Severability--1993 sp.s. c 2: See RCW 43.300.901.

Findings--1990 c 195: See note following RCW 79A.25.210.

RCW 79A.25.230 Firearms range account--Gifts and grants.

The interagency committee for outdoor recreation may accept gifts and grants upon such terms as the committee shall deem proper. All monetary gifts and grants shall be deposited in the firearms range account of the general fund.

[1990 c 195 § 4. Formerly RCW 77.12.740.]

Notes:

Findings--1990 c 195: See note following RCW 79A.25.210.

RCW 79A.25.240 Grants and loan administration.

The interagency committee for outdoor recreation shall provide necessary grants and loan administration support to the salmon recovery funding board as provided in *RCW 75.46.160. The committee shall also be responsible for tracking salmon recovery expenditures under *RCW 75.46.180. The committee shall provide all necessary administrative support to the board, and the board shall be located with the committee. The committee shall provide necessary information to the salmon recovery office.

[2000 c 11 § 78; 1999 sp.s. c 13 § 17.]

Notes:

***Reviser's note:** RCW 75.46.160 and 75.46.180 were recodified as RCW 77.85.120 and 77.85.140, respectively, pursuant to 2000 c 107 § 135.

Severability--Effective date--1999 sp.s. c 13: See notes following RCW 75.46.005.

RCW 79A.25.250 Acquisition, development, etc., of urban area parks by interagency committee for outdoor recreation.

Recognizing the fact that the demand for park services is greatest in our urban areas, that parks should be accessible to all Washington citizens, that the urban poor cannot afford to travel to remotely located parks, that few state parks are located in or near urban areas, that a need exists to conserve energy, and that local governments having jurisdiction in urban areas cannot afford the costs of maintaining and operating the extensive park systems needed to service their large populations, the legislature hereby directs the interagency committee for outdoor recreation to place a high priority on the acquisition, development, redevelopment, and renovation of parks to be located in or near urban areas and to be particularly accessible to and used by the populations of those areas. For purposes of RCW 79A.25.250 and 79A.05.300, "urban areas" means any incorporated city with a population of five thousand persons or greater or any county with a population density of two hundred fifty persons per square mile or greater. This section shall be implemented by January 1, 1981.

[2000 c 11 § 79; 1980 c 89 § 3. Formerly RCW 43.51.380.]

YOUTH OR COMMUNITY ATHLETIC FACILITIES

RCW 79A.25.800 Intent--Purpose. (Contingent expiration date.)

(1) The legislature recognizes that coordinated funding efforts are needed to maintain, develop, and improve the state's community outdoor athletic fields. Rapid population growth and increased urbanization have caused a decline in suitable outdoor fields for community athletic activities and has resulted in overcrowding and deterioration of existing surfaces. Lack of adequate community outdoor athletic fields directly affects the health and well-being of all citizens of the state, reduces the state's economic viability, and prevents Washington from maintaining and achieving the quality of life that it deserves. Therefore, it is the policy of the state and its agencies to maintain, develop, fund, and improve youth or community athletic facilities, including but not limited to community outdoor athletic fields.

(2) In carrying out this policy, the legislature intends to promote the building of new community outdoor athletic fields, the upgrading of existing community outdoor athletic fields, and the maintenance of existing community outdoor athletic fields across the state of Washington. The purpose of RCW 79A.25.800 through 79A.25.830 is to create an advisory council to provide information and advice to the interagency committee for outdoor recreation in the distribution of the funds in the *youth athletic facility grant account established in RCW 43.99N.060(4).

[2000 c 11 § 80; 1998 c 264 § 1. Formerly RCW 43.99.800.]

Notes:

***Reviser's note:** The "youth athletic facility grant account" was renamed the "youth athletic facility account" by 2000 c 137 § 1.

Severability--1998 c 264: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1998 c 264 § 5.]

Contingent expiration date--1998 c 264: "Sections 1 through 4 of this act expire one year after RCW 82.14.0494 expires." [1998 c 264 § 6.]

RCW 79A.25.810 Community outdoor athletic fields advisory council. (Contingent expiration date.)

(1) A community outdoor athletic fields advisory council is established within the interagency committee for outdoor recreation. The advisory council shall consist of nine members, from the public at large, appointed as follows: (a) Four members appointed by the chairperson of the interagency committee for outdoor recreation; (b) two members appointed by the house of representatives, one each appointed by the speaker of the house of representatives and the minority leader of the house of representatives; (c) two members appointed by the senate, one each appointed by the majority leader of the senate and the minority leader of the senate; and (d) one member appointed by the governor, who shall serve as chairperson of the advisory council. If a position on the advisory council which is supposed to be filled by an

appointment by either the house of representatives or the senate is vacant for more than ninety days because of a failure to make the appointment, the chairperson of the interagency committee may appoint a person to fill the vacancy. The appointments must reflect an effort to achieve a balance among the appointed members based upon factors of geographic, population density, racial, ethnic, and gender diversity, and with a sense and awareness of community outdoor athletic fields needs, including the complete variety of outdoor athletic activities.

(2) The community outdoor athletic fields advisory council shall annually advise, provide information to, and make recommendations to the interagency committee for outdoor recreation on how to allocate all of the funds deposited in the youth athletic facility account created in RCW 43.99N.060(4). These recommendations must include, at a minimum, recommendations concerning the distribution of funds deposited in the youth athletic facility account between the maintenance of existing athletic facilities, the development of new athletic facilities, the improvement of existing athletic facilities, and the award of funds from the youth athletic facility account to cities, counties, and qualified nonprofit organizations for acquiring, developing, equipping, maintaining, and improving youth or community athletic facilities, including but not limited to community outdoor athletic fields.

(3) The members shall serve three-year terms. Of the initial members, two shall be appointed for a one-year term, three shall be appointed for a two-year term, and the remainder shall be appointed for three-year terms. Thereafter, members shall be appointed for three-year terms. The member appointed by the governor shall serve as chairperson of the advisory council for the duration of the member's term.

(4) Members of the advisory council shall serve without compensation, but shall be reimbursed for travel expenses as provided in RCW 43.03.050 and 43.03.060.

[2001 c 245 § 1; 1998 c 264 § 2. Formerly RCW 43.99.810.]

NOTES:

Severability--Contingent expiration date--1998 c 264: See notes following RCW 79A.25.800.

RCW 79A.25.820 Strategic plan--Funding eligibility--Regional coordination and cooperative efforts--Data collection and exchange. (*Contingent expiration date.*)

Subject to available resources, the interagency committee for outdoor recreation, in consultation with the community outdoor athletic fields advisory council may:

(1) Prepare and update a strategic plan for the development, maintenance, and improvement of community outdoor athletic fields in the state. In the preparation of such plan, the interagency committee for outdoor recreation may use available data from federal, state, and local agencies having community outdoor athletic responsibilities, user groups, private sector interests, and the general public. The plan may include, but is not limited to:

- (a) An inventory of current community outdoor athletic fields;
- (b) A forecast of demand for these fields;
- (c) An identification and analysis of actual and potential funding sources; and
- (d) Other information the interagency committee for outdoor recreation deems appropriate to carry out the purposes of RCW 79A.25.800 through 79A.25.830;

(2) Determine the eligibility requirements for cities, counties, and qualified nonprofit organizations to access funding from the *youth athletic facility grant account created in RCW 43.99N.060(4);

(3) Encourage and provide opportunities for interagency and regional coordination and cooperative efforts between public agencies and between public entities and nonprofit organizations involved in the maintenance, development, and improvement of community outdoor athletic fields; and

(4) Create and maintain data, studies, research, and other information relating to community outdoor athletic fields in the state, and to encourage the exchange of this information.

[2000 c 11 § 81; 1998 c 264 § 3. Formerly RCW 43.99.820.]

Notes:

***Reviser's note:** The "youth athletic facility grant account" was renamed the "youth athletic facility account" by 2000 c 137 § 1.

Severability--Contingent expiration date--1998 c 264: See notes following RCW 79A.25.800.

RCW 79A.25.830 Gifts, grants, or endowments. (*Contingent expiration date.*)

The interagency committee for outdoor recreation may receive gifts, grants, or endowments from public and private sources that are made from time to time, in trust or otherwise, for the use and benefit of the purposes of RCW 79A.25.800 through 79A.25.830 and spend gifts, grants, or endowments or income from the public or private sources according to their terms, unless the receipt of the gifts, grants, or endowments violates RCW 42.17.710.

[2000 c 11 § 82; 1998 c 264 § 4. Formerly RCW 43.99.830.]

Notes:

Severability--Contingent expiration date--1998 c 264: See notes following RCW 79A.25.800.

CONSTRUCTION

RCW 79A.25.901 Severability--1965 c 5.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances is not affected.

[1965 c 5 § 17 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.900.]

RCW 79A.25.902 Short title.

This chapter shall be known and may be cited as the Marine Recreation Land Act of 1964.

[1965 c 5 § 18 (Initiative Measure No. 215, approved November 3, 1964). Formerly RCW 43.99.910.]

Chapter 79A.30 RCW
WASHINGTON STATE HORSE PARK

Sections

79A.30.005	Findings--Purpose.
79A.30.010	Definitions.
79A.30.020	Park established--Site approval--Ownership of land--Development, promotion, operation, management, and maintenance.
79A.30.030	Washington state horse park authority--Formation--Powers--Articles of incorporation--Board.
79A.30.040	Washington state horse park authority--Powers.
79A.30.050	Collaboration by authority and state on projects of shared interest--Cooperation with groups for youth recreational activities.
79A.30.900	Severability--1995 c 200.

RCW 79A.30.005 Findings--Purpose.

The legislature finds that:

(1) Horses are part of a large, highly diverse, and vital industry which provides significant economic, employment, recreational, and educational contributions to residents of and visitors to the state of Washington;

(2) Currently there is no adequate facility in the Pacific Northwest with the acreage, services, and capacity to host large regional horse shows, national championships, or Olympics-quality events to showcase and promote this important Washington industry;

(3) Establishing a first-class horse park facility in Washington would meet important needs of the state's horse industry, attract investment, enhance recreational opportunities, and bring new exhibitors and tourists to the state from throughout the region and beyond; and

(4) A unique opportunity exists to form a partnership between state, county, and private interests to create a major horse park facility that will provide public recreational opportunities and state-wide economic and employment benefits.

It is the purpose of this legislation to create the framework for such a partnership to facilitate development of the Washington state horse park. It is further the intent of the legislature that the state horse park shall be developed in stages, based on factors such as the availability of funds, equipment, and other materials donated by private sources; the availability and willingness of volunteers to work on park development; and the availability of revenues generated by the state horse park as it is developed and utilized.

[1995 c 200 § 1. Formerly RCW 67.18.005.]

RCW 79A.30.010 Definitions.

Unless the context clearly indicates otherwise, the definitions in this section apply throughout this chapter.

(1) "Authority" means the Washington state horse park authority authorized to be created in RCW 79A.30.030.

(2) "Commission" means the Washington state parks and recreation commission.

(3) "Horses" includes all domesticated members of the taxonomic family Equidae, including but not limited to horses, donkeys, and mules.

(4) "State horse park" means the Washington state horse park established in RCW 79A.30.020.

[2000 c 11 § 83; 1995 c 200 § 2. Formerly RCW 67.18.010.]

RCW 79A.30.020 Park established--Site approval--Ownership of land--Development, promotion, operation, management, and maintenance.

(1) The Washington state horse park is hereby established, to be located at a site approved by the commission. In approving a site for the state horse park, the commission shall consider areas with large blocks of land suitable for park development, the distance to various population centers in the state, the ease of transportation to the site for large vehicles traveling along either a north-south or an east-west corridor, and other factors deemed important by the commission.

(2) Ownership of land for the state horse park shall be as follows:

(a) The commission is vested with and shall retain ownership of land provided by the state for the state horse park. Any lands acquired by the commission after July 23, 1995, for the state horse park shall be purchased under chapter 79A.15 RCW. The legislature encourages the commission to provide a long-term lease of the selected property to the Washington state horse park authority at a minimal charge. The lease shall contain provisions ensuring public access to and use of the horse park facilities, and generally maximizing public recreation opportunities at the horse park, provided that the facility remains available primarily for horse-related activities.

(b) Land provided for the state horse park by the county in which the park is located shall remain in the ownership of that county unless the county determines otherwise. The legislature encourages the county to provide a long-term lease of selected property to the Washington state horse park authority at a minimal charge.

(c) If the authority acquires additional lands through donations, grants, or other means, or with funds generated from the operation of the state horse park, the authority shall retain ownership of those lands. The authority shall also retain ownership of horse park site improvements paid for by or through donations or gifts to the authority.

(3) Development, promotion, operation, management, and maintenance of the state horse park is the responsibility of the authority created in RCW 79A.30.030.

[2000 c 11 § 84; 1995 c 200 § 3. Formerly RCW 67.18.020.]

RCW 79A.30.030 Washington state horse park authority--Formation--Powers--Articles

of incorporation--Board.

(1) A nonprofit corporation may be formed under the nonprofit corporation provisions of chapter 24.03 RCW to carry out the purposes of this chapter. Except as provided in RCW 79A.30.040, the corporation shall have all the powers and be subject to the same restrictions as are permitted or prescribed to nonprofit corporations and shall exercise those powers only for carrying out the purposes of this chapter and those purposes necessarily implied therefrom. The nonprofit corporation shall be known as the Washington state horse park authority. The articles of incorporation shall provide that it is the responsibility of the authority to develop, promote, operate, manage, and maintain the Washington state horse park. The articles of incorporation shall provide for appointment of directors and other conduct of business consistent with the requirements of this chapter.

(2)(a) The articles of incorporation shall provide for a seven-member board of directors for the authority, all appointed by the governor. Board members shall serve three-year terms, except that two of the original appointees shall serve one-year terms, and two of the original appointees shall serve two-year terms. A board member may serve consecutive terms.

(b) The articles of incorporation shall provide that the governor appoint board members as follows:

(i) One board member shall represent the interests of the commission. In making this appointment, the governor shall solicit recommendations from the commission;

(ii) One board member shall represent the interests of the county in which the park is located. In making this appointment, the governor shall solicit recommendations from the county legislative authority; and

(iii) Five board members shall represent the geographic and sports discipline diversity of equestrian interests in the state, and at least one of these members shall have business experience relevant to the organization of horse shows or operation of a horse show facility. In making these appointments, the governor shall solicit recommendations from a variety of active horse-related organizations in the state.

(3) The articles of incorporation shall include a policy that provides for the preferential use of a specific area of the horse park facilities at nominal cost for horse groups associated with youth groups and the disabled.

(4) The governor shall make appointments to fill board vacancies for positions authorized under subsection (2) of this section, upon additional solicitation of recommendations from the board of directors.

(5) The board of directors shall perform their duties in the best interests of the authority, consistent with the standards applicable to directors of nonprofit corporations under RCW 24.03.127.

[2000 c 11 § 85; 1995 c 200 § 4. Formerly RCW 67.18.030.]

RCW 79A.30.040 Washington state horse park authority--Powers.

To meet its responsibility for developing, promoting, operating, managing, and maintaining the state horse park, the authority is empowered to do the following:

(1) Exercise the general powers authorized for any nonprofit corporation as specified in RCW 24.03.035. All debts of the authority shall be in the name of the authority and shall not be debts of the state of Washington for which the state or any state agency shall have any obligation to pay; and the authority may not issue bonds. Neither the full faith and credit of the state nor the state's taxing power is pledged for any indebtedness of the authority;

(2) Employ and discharge at its discretion employees, agents, advisors, and other personnel;

(3) Apply for or solicit, accept, administer, and dispose of grants, gifts, and bequests of money, services, securities, real estate, or other property. However, if the authority accepts a donation designated for a specific purpose, the authority shall use the donation for the designated purpose;

(4) Establish, revise, collect, manage, and expend such fees and charges at the state horse park as the authority deems necessary to accomplish its responsibilities;

(5) Make such expenditures as are appropriate for paying the administrative costs and expenses of the authority and the state horse park;

(6) Authorize use of the state horse park facilities by the general public and by and for compatible nonequestrian events as the authority deems reasonable, so long as the primacy of the center for horse-related purposes is not compromised;

(7) Insure its obligations and potential liability;

(8) Enter into cooperative agreements with and provide for private nonprofit groups to use the state horse park facilities and property to raise money to contribute gifts, grants, and support to the authority for the purposes of this chapter;

(9) Grant concessions or leases at the state horse park upon such terms and conditions as the authority deems appropriate, but in no event shall the term of a concession or lease exceed twenty-five years. Concessions and leases shall be consistent with the purposes of this chapter and may be renegotiated at least every five years; and

(10) Generally undertake any and all lawful acts necessary or appropriate to carry out the purposes for which the authority and the state horse park are created.

[1995 c 200 § 5. Formerly RCW 67.18.040.]

RCW 79A.30.050 Collaboration by authority and state on projects of shared interest--Cooperation with groups for youth recreational activities.

(1) If the authority and state agencies find it mutually beneficial to do so, they are authorized to collaborate and cooperate on projects of shared interest. Agencies authorized to collaborate with the authority include but are not limited to: The commission for activities and projects related to public recreation; the department of agriculture for projects related to the equine agricultural industry; the department of community, trade, and economic development with respect to community and economic development and tourism issues associated with development of the state horse park; Washington State University with respect to opportunities for animal research, education, and extension; the department of ecology with respect to opportunities for making the state horse park's waste treatment facilities a demonstration model

for the handling of waste to protect water quality; and with local community colleges with respect to programs related to horses, economic development, business, and tourism.

(2) The authority shall cooperate with 4-H clubs, pony clubs, youth groups, and local park departments to provide youth recreational activities. The authority shall also provide for preferential use of an area of the horse park facility for youth and the disabled at nominal cost.

[1995 c 200 § 6. Formerly RCW 67.18.050.]

RCW 79A.30.900 Severability--1995 c 200.

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

[1995 c 200 § 8. Formerly RCW 67.18.900.]

**Chapter 79A.35 RCW
WASHINGTON STATE RECREATION TRAILS SYSTEM**

Sections

79A.35.010	Definitions.
79A.35.020	Purpose.
79A.35.030	Trails to be designated by IAC--Inclusion of other trails--Procedure.
79A.35.040	State trails plan.
79A.35.050	Proposals for designation of existing or proposed trails as state recreational trails.
79A.35.060	Coordination by IAC.
79A.35.070	Categories of trails or areas--Policy statement as to certain state lands.
79A.35.080	General types of use.
79A.35.090	Guidelines.
79A.35.100	Consultation and cooperation with state, federal and local agencies.
79A.35.110	Participation by volunteer organizations--Liability of public agencies therefor limited.
79A.35.120	Department of transportation--Participation.
79A.35.900	Short title.

RCW 79A.35.010 Definitions.

As used in this chapter, "IAC" means the Washington state interagency committee for outdoor recreation, and "system" means the Washington state recreation trails system.

[1970 ex.s. c 76 § 2. Formerly RCW 67.32.020.]

Notes:

Interagency committee for outdoor recreation: Chapter 79A.25 RCW.

RCW 79A.35.020 Purpose.

(1) In order to provide for the ever increasing outdoor recreation needs of an expanding resident and tourist population and to promote public access to, travel within, and the enjoyment and appreciation of outdoor areas of Washington, it is declared to be in the public interest to plan a system of trails throughout the state to enable and encourage the public to engage in outdoor recreation activities.

(2) The purpose of this chapter is to provide the means for attaining these objectives by instituting a method for establishing a system of state recreation trails, and by prescribing the manner by which a proposed trail may be included in the system.

[1970 ex.s. c 76 § 3. Formerly RCW 67.32.030.]

RCW 79A.35.030 Trails to be designated by IAC--Inclusion of other trails--Procedure.

(1) The system shall be composed of trails as designated by the IAC. Such trails shall meet the conditions established in this chapter and such supplementary criteria as the IAC may prescribe.

(2) The IAC shall establish a procedure whereby federal, state, and local governmental agencies and/or public and private organizations may propose trails for inclusion within the system. Such proposals will comply with the proposal requirements contained in RCW 79A.35.050.

(3) In consultation with appropriate federal, state, and local governmental agencies and public and private organizations, the IAC shall establish a procedure for public review of the proposals considered appropriate for inclusion in the state-wide trails system.

[2000 c 11 § 86; 1970 ex.s. c 76 § 4. Formerly RCW 67.32.040.]

RCW 79A.35.040 State trails plan.

The director shall prepare a state trails plan as part of the state-wide outdoor recreation and open space plan. Included in this plan shall be an inventory of existing trails and potential trail routes on all lands within the state presently being used or with potential for use by all types of trail users. Such trails plan may include general routes or corridors within which specific trails or segments thereof may be considered for designation as state recreation trails.

[1989 c 237 § 7; 1971 ex.s. c 47 § 1; 1970 ex.s. c 76 § 5. Formerly RCW 67.32.050.]

Notes:

Effective date--1989 c 237: See note following RCW 79A.25.005.

Severability--1971 ex.s. c 47: See RCW 46.09.900.

Application of chapter--Permission necessary to enter upon private lands: RCW 46.09.010.

RCW 79A.35.050 Proposals for designation of existing or proposed trails as state recreational trails.

Before any specific existing or proposed trail is considered for designation as a state recreational trail, a proposal must be submitted to the IAC showing the following:

- (1) For existing trails:
 - (a) The route of such trail, including maps and illustrations, and the recommended mode or modes of travel to be permitted thereon;
 - (b) The characteristics that, in the judgment of the agency or organization proposing the trail, make it worthy of designation as a component of a state recreation trail or trail system;
 - (c) A map showing the current status of land ownership and use along the designated route;
 - (d) The name of the agency or combination of agencies that would be responsible for acquiring additional trail rights-of-way or easements, trail improvement, operation and maintenance, and a statement from those agencies indicating the conditions under which they would be willing to accept those responsibilities;
 - (e) Any anticipated problems of maintaining and supervising the use of such trail and any anticipated hazards to the use of any land or resource adjacent to such trail;
 - (f) And such others as deemed necessary by the IAC.
- (2) In addition, for proposed trails or for existing trails which require additional right-of-way acquisition, easements, and/or development:
 - (a) The method of acquiring trail rights-of-way or easements;
 - (b) The estimated cost of acquisition of lands, or interest in land, if any is required;
 - (c) The plans for developing the trail and the estimated cost thereof;
 - (d) Proposed sources of funds to accomplish (2)(a) and (2)(b) of this section.

[1970 ex.s. c 76 § 6. Formerly RCW 67.32.060.]

RCW 79A.35.060 Coordination by IAC.

Following designation of a state recreation trail, the IAC may coordinate:

- (1) The agency or agencies that will acquire (where appropriate), develop and/or maintain the trail;
- (2) The most appropriate location for the trail;
- (3) Modes of travel to be permitted;
- (4) And other functions as appropriate.

[1970 ex.s. c 76 § 7. Formerly RCW 67.32.070.]

RCW 79A.35.070 Categories of trails or areas--Policy statement as to certain state lands.

The following seven categories of trails or areas are hereby established for purposes of this chapter:

- (1) Cross-state trails which connect scenic, historical, geological, geographical, or other significant features which are characteristic of the state;
- (2) Water-oriented trails which provide a designated path to, on, or along fresh and/or salt

water in which the water is the primary point of interest;

(3) Scenic-access trails which give access to quality recreation, scenic, historic or cultural areas of state-wide or national significance;

(4) Urban trails which provide opportunities within an urban setting for walking, bicycling, horseback riding, or other compatible activities. Where appropriate, they will connect parks, scenic areas, historical points, and neighboring communities;

(5) Historical trails which identify and interpret routes which were significant in the historical settlement and development of the state;

(6) ORV vehicle trails which are suitable for use by both four-wheel drive vehicles and two-wheel vehicles. Such trails may be included as a part of the trail systems enumerated in subsections (1), (2), (3) and (5) of this section or may be separately designated;

(7) Off-road and off-trail areas which are suitable for use by both four-wheel drive vehicles and two-wheel vehicles. IAC shall coordinate an inventory and classification of such areas giving consideration to the type of use such areas will receive from persons operating four-wheel drive vehicles and two-wheel vehicles.

The planning and designation of trails shall take into account and give due regard to the interests of federal agencies, state agencies and bodies, counties, municipalities, private landowners and individuals, and interested recreation organizations. It is not required that the above categories be used to designate specific trails, but the IAC will assure that full consideration is given to including trails from all categories within the system. As it relates to all classes of trails and to all types of trail users, it is herein declared as state policy to increase recreational trail access to and within state and federally owned lands and private lands where access may be obtained. It is the intent of the legislature that public recreation facilities be developed as fully as possible to provide greater recreation opportunities for the citizens of the state. The purpose of chapter 153, Laws of 1972 ex. sess. is to increase the availability of trails and areas for off-road vehicles by granting authority to state and local governments to maintain a system of ORV trails and areas, and to fund the program to provide for such development. State lands should be used as fully as possible for all public recreation which is compatible with the income-producing requirements of the various trusts.

[1977 ex.s. c 220 § 21; 1972 ex.s. c 153 § 1; 1971 ex.s. c 47 § 2; 1970 ex.s. c 76 § 8. Formerly RCW 67.32.080.]

Notes:

Severability--1971 ex.s. c 47: See RCW 46.09.900.

Application of chapter--Permission necessary to enter upon private lands: RCW 46.09.010.

RCW 79A.35.080 General types of use.

All trails designated as state recreational trails will be constructed, maintained, and operated to provide for one or more of the following general types of use: Foot, foot powered bicycle, horse, motor vehicular or watercraft travel as appropriate to the terrain and location, or to legal, administrative or other necessary restraints. It is further provided that the same trail shall not be designated for use by foot and vehicular travel at the same time.

[1970 ex.s. c 76 § 9. Formerly RCW 67.32.090.]

RCW 79A.35.090 Guidelines.

With the concurrence of any federal or state agency administering lands through which a state recreation trail may pass, and after consultation with local governments, private organizations and landowners which the IAC knows or believes to be concerned, the IAC may issue guidelines including, but not limited to: Encouraging the permissive use of volunteer organizations for planning, maintenance or trail construction assistance; trail construction and maintenance standards, a trail use reporting procedure, and a uniform trail mapping system.

[1971 ex.s. c 47 § 3; 1970 ex.s. c 76 § 10. Formerly RCW 67.32.100.]

Notes:

Severability--1971 ex.s. c 47: See RCW 46.09.900.

Application of chapter--Permission necessary to enter upon private lands: RCW 46.09.010.

RCW 79A.35.100 Consultation and cooperation with state, federal and local agencies.

The IAC is authorized and encouraged to consult and to cooperate with any state, federal or local governmental agency or body including special districts subject to the provisions of chapter 85.38 RCW, with private landowners, and with any privately owned utility having jurisdiction or control over or information concerning the use, abandonment or disposition of roadways, utility rights-of-way, dikes or levees, or other properties suitable for the purpose of improving or expanding the system in order to assure, to the extent practicable, that any such properties having value for state recreation trail purposes may be made available for such use.

[1993 c 258 § 1; 1970 ex.s. c 76 § 11. Formerly RCW 67.32.110.]

RCW 79A.35.110 Participation by volunteer organizations--Liability of public agencies therefor limited.

Volunteer organizations may assist public agencies, with the agency's approval, in the construction and maintenance of recreational trails in accordance with the guidelines issued by the interagency committee. In carrying out such volunteer activities the members of the organizations shall not be considered employees or agents of the public agency administering the trails, and such public agencies shall not be subject to any liability whatsoever arising out of volunteer activities. The liability of public agencies to members of such volunteer organizations shall be limited in the same manner as provided for in RCW 4.24.210.

[1971 ex.s. c 47 § 4. Formerly RCW 67.32.130.]

Notes:

Severability--1971 ex.s. c 47: See RCW 46.09.900.

Application of chapter--Permission necessary to enter upon private lands: RCW 46.09.010.

RCW 79A.35.120 Department of transportation--Participation.

The department of transportation shall consider plans for trails along and across all new construction projects, improvement projects, and along or across any existing highways in the state system as deemed desirable by the IAC.

[1984 c 7 § 368; 1971 ex.s. c 47 § 5. Formerly RCW 67.32.140.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

Severability--1971 ex.s. c 47: See RCW 46.09.900.

Application of chapter--Permission necessary to enter upon private lands: RCW 46.09.010.

RCW 79A.35.900 Short title.

This chapter may be cited as the Washington State Recreation Trails System Act.

[1970 ex.s. c 76 § 1. Formerly RCW 67.32.010.]

**Chapter 79A.40 RCW
CONVEYANCES FOR PERSONS IN RECREATIONAL ACTIVITIES**

Sections

79A.40.010	Safe and adequate facilities and equipment required of owner and operator--Operator not common carrier.
79A.40.020	Plans, specifications to be submitted to state parks and recreation commission--Approval--Penalty.
79A.40.030	Orders directing repairs, improvements, changes, etc.--Notice--Forbidding operation.
79A.40.040	Penalty for violation of chapter or rules, etc., of parks and recreation commission.
79A.40.050	Inspector of recreational devices--Employees.
79A.40.060	Powers and duties of inspector--Condemnation of equipment--Annual inspection.
79A.40.070	Costs of inspection and plan review--Lien--Disposition of funds.
79A.40.080	State immunity from liability--Actions deemed exercise of police power.
79A.40.090	Rules and codes.
79A.40.100	Judicial review.

RCW 79A.40.010 Safe and adequate facilities and equipment required of owner and operator--Operator not common carrier.

Every owner or operator of any recreational device designed and operated for the conveyance of persons which aids in promoting entertainment, pleasure, play, relaxation, or instruction, specifically including devices generally associated with winter sports activities such as ski lifts, ski tows, j-bars, t-bars, ski mobiles, chair lifts, and similar devices and equipment, shall construct, furnish, maintain, and provide safe and adequate facilities and equipment with which safely and properly to receive and transport all persons offered to and received by the owner or operator of such devices, and to promote the safety of such owner's or operator's

patrons, employees and the public. The owner or operator of the devices and equipment covered by this section shall be deemed not to be a common carrier.

[1965 ex.s. c 85 § 1; 1961 c 253 § 1; 1959 c 327 § 1. Formerly RCW 70.88.010.]

RCW 79A.40.020 Plans, specifications to be submitted to state parks and recreation commission--Approval--Penalty.

It shall be unlawful after June 10, 1959, to construct or install any such recreational device as set forth in RCW 79A.40.010 without first submitting plans and specifications for such device to the state parks and recreation commission and receiving the approval of the commission for such construction or installation. Violation of this section shall be a misdemeanor.

[2000 c 11 § 87; 1959 c 327 § 2. Formerly RCW 70.88.020.]

RCW 79A.40.030 Orders directing repairs, improvements, changes, etc.--Notice--Forbidding operation.

The state parks and recreation commission shall have the authority and the responsibility for the inspection of the devices set forth in RCW 79A.40.010 and in addition shall have the following powers and duties:

(1) Whenever the commission, after hearing called upon its own motion or upon complaint, finds that additional apparatus, equipment, facilities or devices for use or in connection with the transportation or conveyance of persons upon the devices set forth in RCW 79A.40.010, ought reasonably to be provided, or any repairs or improvements to, or changes in, any theretofore in use ought reasonably to be made, or any additions or changes in construction should reasonably be made thereto, in order to promote the security and safety of the public or employees, it may make and serve an order directing such repairs, improvements, changes, or additions to be made.

(2) If the commission finds that the equipment, or appliances in connection therewith, or the apparatus, or other structures of the recreational device set forth in RCW 79A.40.010 are defective, and that the operation thereof is dangerous to the employees of the owner or operator of such device or to the public, it shall immediately give notice to the owner or operator of such device of the repairs or reconstruction necessary to place the same in a safe condition, and may prescribe the time within which they shall be made. If, in its opinion, it is needful or proper, the commission may forbid the operation of the device until it is repaired and placed in a safe condition.

[2000 c 11 § 88; 1959 c 327 § 3. Formerly RCW 70.88.030.]

RCW 79A.40.040 Penalty for violation of chapter or rules, etc., of parks and recreation commission.

Any violation of this chapter or the rules, regulations and codes of the state parks and recreation commission relating to public safety in the construction, operation and maintenance of the recreational devices provided for in this chapter shall be a misdemeanor.

[1965 ex.s. c 85 § 2; 1959 c 327 § 4. Formerly RCW 70.88.040.]

RCW 79A.40.050 Inspector of recreational devices--Employees.

The state parks and recreation commission shall employ or retain a person qualified in engineering experience and training who shall be designated as the inspector of recreational devices, and may employ such additional employees as are necessary to properly administer this chapter. The inspector and such additional employees may be hired on a temporary basis or borrowed from other state departments, or the commission may contract with individuals or firms for such inspecting service on an independent basis. The commission shall prescribe the salary or other remuneration for such service.

[1959 c 327 § 5. Formerly RCW 70.88.050.]

RCW 79A.40.060 Powers and duties of inspector--Condemnation of equipment--Annual inspection.

The inspector of recreational devices and his or her assistants shall inspect all equipment and appliances connected with the recreational devices set forth in RCW 79A.40.010 and make such reports of his or her inspection to the commission as may be required. He or she shall, on discovering any defective equipment, or appliances connected therewith, rendering the use of the equipment dangerous, immediately report the same to the owner or operator of the device on which it is found, and in addition report it to the commission. If in the opinion of the inspector the continued operation of the defective equipment constitutes an immediate danger to the safety of the persons operating or being conveyed by such equipment, the inspector may condemn such equipment and shall immediately notify the commission of his or her action in this respect: PROVIDED, That inspection required by this chapter must be conducted at least once each year.

[2000 c 11 § 89; 1959 c 327 § 6. Formerly RCW 70.88.060.]

RCW 79A.40.070 Costs of inspection and plan review--Lien--Disposition of funds.

The expenses incurred in connection with making inspections under this chapter shall be paid by the owner or operator of such recreational devices either by reimbursing the commission for the costs incurred or by paying directly such individuals or firms that may be engaged by the commission to accomplish the inspection service. Payment shall be made only upon notification by the commission of the amount due. The commission shall maintain accurate and complete records of the costs incurred for each inspection and plan review for construction approval and shall assess the respective owners or operators of said recreational devices only for the actual costs incurred by the commission for such safety inspections and plan review for construction

approval. The costs as assessed by the commission shall be a lien on the equipment of the owner or operator of the recreational devices so inspected. Such moneys collected by the commission under this section shall be paid into the state parks renewal and stewardship account.

[1997 c 137 § 5; 1990 c 136 § 1; 1975 1st ex.s. c 74 § 1; 1961 c 253 § 2; 1959 c 327 § 7. Formerly RCW 70.88.070.]

Notes:

Effective date--1997 c 137: See note following RCW 79A.05.055.
Parks and parkways account abolished: RCW 43.79.405.

RCW 79A.40.080 State immunity from liability--Actions deemed exercise of police power.

Inspections, rules, and orders of the state parks and recreation commission resulting from the exercise of the provisions of this chapter and chapter 79A.45 RCW shall not in any manner be deemed to impose liability upon the state for any injury or damage resulting from the operation or signing of the facilities regulated by this chapter, and all actions of the state parks and recreation commission and its personnel shall be deemed to be an exercise of the police power of the state.

[2000 c 11 § 90; 1991 c 75 § 2; 1990 c 136 § 3; 1959 c 327 § 8. Formerly RCW 70.88.080.]

RCW 79A.40.090 Rules and codes.

The state parks and recreation commission is empowered to adopt reasonable rules and codes relating to public safety in the construction, operation, signing, and maintenance of the recreational devices provided for in this chapter. The rules and codes authorized hereunder shall be in accordance with established standards, if any, and shall not be discriminatory in their application.

[1991 c 75 § 3; 1959 c 327 § 9. Formerly RCW 70.88.090.]

RCW 79A.40.100 Judicial review.

The procedure for review of the orders or actions of the state parks and recreation commission, its agents or employees, shall be the same as that contained in RCW 81.04.170, 81.04.180, and 81.04.190.

[1959 c 327 § 10. Formerly RCW 70.88.100.]

**Chapter 79A.45 RCW
SKIING AND COMMERCIAL SKI ACTIVITY**

Sections

79A.45.010	Ski area sign requirements.
79A.45.020	"Trails" or "runs" defined.
79A.45.030	Standard of conduct--Prohibited acts--Responsibility.
79A.45.040	Skiing outside of trails or boundaries--Notice of skier responsibility.
79A.45.050	Leaving scene of skiing accident--Penalty--Notice.
79A.45.060	Insurance requirements for operators.

RCW 79A.45.010 Ski area sign requirements.

(1) The operator of any ski area shall maintain a sign system based on international or national standards and as may be required by the state parks and recreation commission.

All signs for instruction of the public shall be bold in design with wording short, simple, and to the point. All such signs shall be prominently placed.

Entrances to all machinery, operators', and attendants' rooms shall be posted to the effect that unauthorized persons are not permitted therein.

The sign "Working on Lift" or a similar warning sign shall be hung on the main disconnect switch and at control points for starting the auxiliary or prime mover when a person is working on the passenger tramway.

(2) All signs required for normal daytime operation shall be in place, and those pertaining to the tramway, lift, or tow operations shall be adequately lighted for night skiing.

(3) If a particular trail or run has been closed to the public by an operator, the operator shall place a notice thereof at the top of the trail or run involved, and no person shall ski on a run or trail which has been designated "Closed".

(4) An operator shall place a notice at the embarking terminal or terminals of a lift or tow which has been closed that the lift or tow has been closed and that a person embarking on such a lift or tow shall be considered to be a trespasser.

(5) Any snow making machines or equipment shall be clearly visible and clearly marked. Snow grooming equipment or any other vehicles shall be equipped with a yellow flashing light at any time the vehicle is moving on or in the vicinity of a ski run; however, low profile vehicles, such as snowmobiles, may be identified in the alternative with a flag on a mast of not less than six feet in height.

(6) The operator of any ski area shall maintain a readily visible sign on each rope tow, wire rope tow, j-bar, t-bar, ski lift, or other similar device, advising the users of the device that:

(a) Any person not familiar with the operation of the lift shall ask the operator thereof for assistance and/or instruction; and

(b) The skiing-ability level recommended for users of the lift and the runs served by the device shall be classified "easiest", "more difficult", and "most difficult".

[1991 c 75 § 1; 1989 c 81 § 2; 1977 ex.s. c 139 § 1. Formerly RCW 70.117.010.]

Notes:

Severability--1989 c 81: See note following RCW 79A.45.020.

RCW 79A.45.020 "Trails" or "runs" defined.

As used in this chapter, the following terms have the meanings indicated unless the context clearly requires otherwise.

"Trails" or "runs" means those trails or runs that have been marked, signed, or designated by the ski area operator as ski trails or ski runs within the ski area boundary.

[1989 c 81 § 1. Formerly RCW 70.117.015.]

Notes:

Severability--1989 c 81: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1989 c 81 § 6.]

RCW 79A.45.030 Standard of conduct--Prohibited acts--Responsibility.

(1) In addition to the specific requirements of this section, all skiers shall conduct themselves within the limits of their individual ability and shall not act in a manner that may contribute to the injury of themselves or any other person.

(2) No person shall:

(a) Embark or disembark upon a ski lift except at a designated area;

(b) Throw or expel any object from any tramway, ski lift, commercial skimobile, or other similar device while riding on the device;

(c) Act in any manner while riding on a rope tow, wire rope tow, j-bar, t-bar, ski lift, or similar device that may interfere with the proper or safe operation of the lift or tow;

(d) Wilfully engage in any type of conduct which may injure any person, or place any object in the uphill ski track which may cause another to fall, while traveling uphill on a ski lift; or

(e) Cross the uphill track of a j-bar, t-bar, rope tow, wire rope tow, or other similar device except at designated locations.

(3) Every person shall maintain control of his or her speed and course at all times, and shall stay clear of any snowgrooming equipment, any vehicle, any lift tower, and any other equipment on the mountain.

(4) A person shall be the sole judge of his or her ability to negotiate any trail, run, or uphill track and no action shall be maintained against any operator by reason of the condition of the track, trail, or run unless the condition results from the negligence of the operator.

(5) Any person who boards a rope tow, wire rope tow, j-bar, t-bar, ski lift, or other similar device shall be presumed to have sufficient abilities to use the device. No liability shall attach to any operator or attendant for failure to instruct the person on the use of the device, but a person shall follow any written or verbal instructions that are given regarding the use.

(6) Because of the inherent risks in the sport of skiing all persons using the ski hill shall exercise reasonable care for their own safety. However, the primary duty shall be on the person skiing downhill to avoid any collision with any person or object below him or her.

(7) Any person skiing outside the confines of trails open for skiing or runs open for

skiing within the ski area boundary shall be responsible for any injuries or losses resulting from his or her action.

(8) Any person on foot or on any type of sliding device shall be responsible for any collision whether the collision is with another person or with an object.

(9) A person embarking on a lift or tow without authority shall be considered to be a trespasser.

[1989 c 81 § 3; 1977 ex.s. c 139 § 2. Formerly RCW 70.117.020.]

Notes:

Severability--1989 c 81: See note following RCW 79A.45.020.

RCW 79A.45.040 Skiing outside of trails or boundaries--Notice of skier responsibility.

Ski area operators shall place a notice of the provisions of RCW 79A.45.030(7) on their trail maps, at or near the ticket booth, and at the bottom of each ski lift or similar device.

[2000 c 11 § 91; 1989 c 81 § 5. Formerly RCW 70.117.025.]

Notes:

Severability--1989 c 81: See note following RCW 79A.45.020.

RCW 79A.45.050 Leaving scene of skiing accident--Penalty--Notice.

(1) Any person who is involved in a skiing accident and who departs from the scene of the accident without leaving personal identification or otherwise clearly identifying himself or herself before notifying the proper authorities or obtaining assistance, knowing that any other person involved in the accident is in need of medical or other assistance, shall be guilty of a misdemeanor.

(2) An operator shall place a prominent notice containing the substance of this section in such places as are necessary to notify the public.

[1989 c 81 § 4; 1977 ex.s. c 139 § 3. Formerly RCW 70.117.030.]

Notes:

Severability--1989 c 81: See note following RCW 79A.45.020.

RCW 79A.45.060 Insurance requirements for operators.

(1) Every tramway, ski lift, or commercial skimobile operator shall maintain liability insurance of not less than one hundred thousand dollars per person per accident and of not less than two hundred thousand dollars per accident.

(2) Every operator of a rope tow, wire rope tow, j-bar, t-bar, or similar device shall maintain liability insurance of not less than twenty-five thousand dollars per person per accident and of not less than fifty thousand dollars per accident.

(3) This section shall not apply to operators of tramways that are not open to the general

public and that are operated without charge, except that this section shall apply to operators of tramways that are operated by schools, ski clubs, or similar organizations.

[1977 ex.s. c 139 § 4. Formerly RCW 70.117.040.]

Chapter 79A.50 RCW PUBLIC LANDS FOR STATE OR CITY PARKS

Sections

- | | |
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| 79A.50.010 | Use of public lands for state or city park purposes--Regents' consent, when. |
| 79A.50.020 | Use of public lands for state or city park purposes--Rental--Deposit of rent. |
| 79A.50.030 | Use of public lands for state or city park purposes--Removal of timber--Consent--Compensation. |
| 79A.50.040 | State lands used for state parks--Trust lands, payment of full market value rental--Other lands, rent free. |
| 79A.50.050 | State lands used for state parks--Trust lands--Determination of full market value by board of natural resources. |
| 79A.50.060 | State lands used for state parks--Trust lands--Full market value rental defined--Factor in determination. |
| 79A.50.070 | State lands used for state parks--Certain funds appropriated for rental to be deposited without deduction for management purposes. |
| 79A.50.080 | Utilization of public lands for outdoor recreational and other beneficial public uses--State agency cooperation. |
| 79A.50.090 | Department estopped from certain actions respecting state parks without concurrence of commission. |
| 79A.50.100 | State trust lands--Withdrawal--Revocation or modification of withdrawal when used for recreational purposes--Hearing--Notice--Board to determine most beneficial use in accordance with policy. |
| 79A.50.110 | Exchange of lands to secure private lands for parks and recreation purposes. |

RCW 79A.50.010 Use of public lands for state or city park purposes--Regents' consent, when.

The department of natural resources is hereby authorized to withdraw from sale or lease, and reserve for state or city park purposes, public lands selected by the state parks and recreation commission, for such time as it shall determine will be for the best interests of the state and any particular fund for which said public lands are being held in trust: PROVIDED, None of the lands selected under the provisions of section 3, chapter 91, Laws of 1903, shall be withdrawn or reserved hereunder without the consent of the board of regents of the University of Washington; except that the consent of the board of regents of the University of Washington shall not be required with regard to any such lands which are situated within the corporate limits of any city or town and are presently zoned for residential use.

[1969 ex.s. c 129 § 2; 1951 c 26 § 1. Formerly RCW 79.08.102.]

Notes:

Reviser's note: 1903 c 91 § 3 referred to herein is not codified. See Index of Public Land Acts of Special or Historical Nature not codified in RCW following Title 79 RCW digest.

RCW 79A.50.020 Use of public lands for state or city park purposes--Rental--Deposit of rent.

The department of natural resources and the state parks and recreation commission shall fix a yearly reasonable rental for the use of public lands reserved for state park purposes, which shall be paid by the commission to the department for the particular fund for which the lands had been held in trust, and which rent shall be transmitted to the state treasurer for deposit in such fund.

[1988 c 128 § 59; 1951 c 26 § 2. Formerly RCW 79.08.104.]

RCW 79A.50.030 Use of public lands for state or city park purposes--Removal of timber--Consent--Compensation.

No merchantable timber shall be cut or removed from lands reserved for state park purposes without the consent of the department of natural resources and without payment to the particular fund for which the lands are held in trust, the reasonable value thereof as fixed by the department.

[1988 c 128 § 60; 1951 c 26 § 3. Formerly RCW 79.08.106.]

RCW 79A.50.040 State lands used for state parks--Trust lands, payment of full market value rental--Other lands, rent free.

The parks and recreation commission shall pay to the department of natural resources the full market value rental for state-owned lands acquired in trust from the United States that are used for state parks. All other state lands used by the parks and recreation commission for state parks shall be rent free.

[1967 ex.s. c 63 § 4. Formerly RCW 79.08.1062.]

RCW 79A.50.050 State lands used for state parks--Trust lands--Determination of full market value by board of natural resources.

The full market value shall be determined by the board of natural resources for trust lands used for state park purposes.

[1969 ex.s. c 189 § 1; 1967 ex.s. c 63 § 5. Formerly RCW 79.08.1064.]

RCW 79A.50.060 State lands used for state parks--Trust lands--Full market value rental defined--Factor in determination.

The full market value rental for trust lands used by the parks and recreation commission shall be a percentage of the full market value of the land and the board of natural resources shall

consider in its deliberations the average percentage of return realized by the state during the preceding fiscal biennium on the invested common school permanent fund.

[1969 ex.s. c 189 § 2; 1967 ex.s. c 63 § 6. Formerly RCW 79.08.1066.]

RCW 79A.50.070 State lands used for state parks--Certain funds appropriated for rental to be deposited without deduction for management purposes.

Any funds appropriated to the state parks and recreation commission for payment of rental for use of state lands reserved for state park purposes during the 1969-71 biennium and received by the department of natural resources shall be deposited by the department to the applicable trust land accounts without the deduction normally applied to such revenues for management purposes.

[1969 ex.s. c 189 § 3. Formerly RCW 79.08.1069.]

RCW 79A.50.080 Utilization of public lands for outdoor recreational and other beneficial public uses--State agency cooperation.

In order to maximize outdoor recreation opportunities for the people of the state of Washington and allow for the full utilization of state owned land, all state departments and agencies are authorized and directed to cooperate together in fully utilizing the public lands. All state departments and agencies, vested with statutory authority for utilizing land for outdoor recreation or other beneficial public uses, are authorized and directed to apply to another state department or agency holding suitable public lands for permission of use. The department or agency applied to is authorized and directed to grant permission of use to the applying department or agency if the public use of the public land would be consistent with the existing and continuing principal uses. Trust lands may be withdrawn for outdoor recreation purposes from sale or lease for other purposes by the department of natural resources pursuant to this section subject to the constraints imposed by the Washington state Constitution and the federal enabling statute. The decision regarding such consistency with existing and continuing principal uses shall be made by the agency owning or controlling such lands and which decision shall be final.

[1969 ex.s. c 247 § 1. Formerly RCW 79.08.1072.]

RCW 79A.50.090 Department estopped from certain actions respecting state parks without concurrence of commission.

The department of natural resources shall not rescind the withdrawal of public land in any existing and future state park nor sell any timber or other valuable material therefrom or grant any right of way or easement thereon, except as provided in the withdrawal order or for off-site drilling, without the concurrence of the state parks and recreation commission.

The department of natural resources shall have reasonable access across such lands in

order to reach other public lands administered by the department of natural resources.

[1969 ex.s. c 247 § 2. Formerly RCW 79.08.1074.]

Notes:

State trust lands--Withdrawal--Revocation or modification of withdrawal when used for recreational purposes--Board to determine most beneficial use in accordance with policy: RCW 79A.50.100.

RCW 79A.50.100 State trust lands--Withdrawal--Revocation or modification of withdrawal when used for recreational purposes--Hearing--Notice--Board to determine most beneficial use in accordance with policy.

(1) A public hearing may be held prior to any withdrawal of state trust lands and shall be held prior to any revocation of withdrawal or modification of withdrawal of state trust lands used for recreational purposes by the department of natural resources or by other state agencies.

(2) The department shall cause notice of the withdrawal, revocation of withdrawal or modification of withdrawal of state trust lands as described in subsection (1) of this section to be published by advertisement once a week for four weeks prior to the public hearing in at least one newspaper published and of general circulation in the county or counties in which the state trust lands are situated, and by causing a copy of said notice to be posted in a conspicuous place in the department's Olympia office, in the district office in which the land is situated, and in the office of the county auditor in the county where the land is situated thirty days prior to the public hearing. The notice shall specify the time and place of the public hearing and shall describe with particularity each parcel of state trust lands involved in said hearing.

(3) The board of natural resources shall administer the hearing according to its prescribed rules and regulations.

(4) The board of natural resources shall determine the most beneficial use or combination of uses of the state trust lands. Its decision will be conclusive as to the matter: PROVIDED, HOWEVER, That said decisions as to uses shall conform to applicable state plans and policy guidelines adopted by the department of community, trade, and economic development.

[1995 c 399 § 209; 1985 c 6 § 24; 1969 ex.s. c 129 § 1. Formerly RCW 79.08.1078.]

Notes:

*Purchase of withdrawn state trust lands by state parks and recreation commission: RCW 79A.05.210.
Reconveyance of state forest land to counties for park purposes: RCW 76.12.072 through 76.12.075.*

RCW 79A.50.110 Exchange of lands to secure private lands for parks and recreation purposes.

For the purpose of securing and preserving privately owned lands for parks and recreation purposes, the department of natural resources is authorized, with the advice and approval of the state board of natural resources, to exchange any state lands of equal value for such lands. Lands acquired by exchange as herein provided shall be withdrawn from lease and sale and reserved for park and recreation purposes.

[1967 ex.s. c 64 § 2. Formerly RCW 79.08.109.]

Notes:

Construction--Severability--1967 ex.s. c 64: See notes following RCW 43.30.300.

Outdoor recreation facilities, construction and maintenance by department of natural resources: RCW 43.30.300.

Chapter 79A.55 RCW SCENIC RIVER SYSTEM

Sections

79A.55.005	Legislative finding--Purpose.
79A.55.010	Definitions.
79A.55.020	Management policies--Development--Hearings--Notice (<i>as amended by 1999 c 151</i>).
79A.55.020	Management policies--Development--Inclusion of management plans--Identification and exclusion of unsuitably developed lands--Boundaries of river areas--Hearings--Notice--Meetings--Chair--Studies--Proposals for system additions (<i>as amended by 1999 c 249</i>).
79A.55.030	Administration of management program--Powers, duties, and authority of commission.
79A.55.040	State agencies and local governments to pursue policies to conserve and enhance included river areas--Shoreline management act--Private lands--Trust lands.
79A.55.050	Criteria for inclusion of rivers within system.
79A.55.060	Authority of department of fish and wildlife unaffected.
79A.55.070	Rivers designated as part of system.
79A.55.080	Inclusion of state's scenic rivers in national wild and scenic river system not precluded.
79A.55.090	Wildlife fund moneys not to be used.
79A.55.900	Severability--1977 ex.s. c 161.

RCW 79A.55.005 Legislative finding--Purpose.

The legislature hereby finds that many rivers of this state, with their immediate environs, possess outstanding natural, scenic, historic, ecological, and recreational values of present and future benefit to the public. The legislature further finds that the policy of permitting the construction of dams and other impoundment facilities at appropriate sections of the rivers of this state needs to be complemented by a policy that would protect and preserve the natural character of such rivers and fulfill other conservation purposes. It is hereby declared to be the policy of this state that certain selected rivers of the state which, with their immediate environs, possess the aforementioned characteristics, shall be preserved in as natural a condition as practical and that overuse of such rivers, which tends to downgrade their natural condition, shall be discouraged.

The purpose of this chapter is to establish a program for managing publicly owned land on rivers included in the state's scenic river system, to indicate the river segments to be initially included in that system, to prescribe a procedure for adding additional components to the system, and to protect the rights of private property owners.

[1977 ex.s. c 161 § 1. Formerly RCW 79.72.010.]

RCW 79A.55.010 Definitions.

The definitions set forth in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Commission" means the state parks and recreation commission.

(2) "Participating local government" means the legislative authority of any city or county, a portion of whose territorial jurisdiction is bounded by or includes a river or river segment of the state's scenic river system.

(3) "River" means a flowing body of water or a section, segment, or portion thereof.

(4) "River area" means a river and the land area in its immediate environs as established by the participating agencies not exceeding a width of one-quarter mile landward from the streamway on either side of the river.

(5) "Scenic easement" means the negotiated right to control the use of land, including the air space above the land, for the purpose of protecting the scenic view throughout the visual corridor.

(6) "Streamway" means that stream-dependent corridor of single or multiple, wet or dry, channel or channels within which the usual seasonal or stormwater run-off peaks are contained, and within which environment the flora, fauna, soil, and topography is dependent on or influenced by the height and velocity of the fluctuating river currents.

(7) "System" means all the rivers and river areas in the state designated by the legislature for inclusion as scenic rivers but does not include tributaries of a designated river unless specifically included by the legislature. The inclusion of a river in the system does not mean that other rivers or tributaries in a drainage basin shall be required to be part of the management program developed for the system unless the rivers and tributaries within the drainage basin are specifically designated for inclusion by the legislature.

(8) "Visual corridor" means that area which can be seen in a normal summer month by a person of normal vision walking either bank of a river included in the system. The visual corridor shall not exceed the river area.

[1999 c 249 § 801; 1999 c 151 § 1701; 1994 c 264 § 64; 1988 c 36 § 57; 1987 c 57 § 1; 1984 c 7 § 371; 1977 ex.s. c 161 § 2. Formerly RCW 79.72.020.]

Notes:

Reviser's note: This section was amended by 1999 c 151 § 1701 and by 1999 c 249 § 801, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1999 c 249: See note following RCW 79A.05.010.

Part headings not law--Effective date--1999 c 151: See notes following RCW 18.28.010.

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 79A.55.020 Management policies--Development--Hearings--Notice (as amended by

1999 c 151).

(1) The department shall develop and adopt management policies for publicly owned or leased land on the rivers designated by the legislature as being a part of the state's scenic river system and within the associated river areas. The department may adopt regulations identifying river classifications which reflect the characteristics common to various segments of scenic rivers and may adopt management policies consistent with local government's shoreline management master plans appropriate for each such river classification. All such policies shall be ~~(subject to review by the committee of participating agencies. Once such a policy has been approved by a majority vote of the committee members, it shall be)~~ adopted by the department in accordance with the provisions of chapter 34.05 RCW, as now or hereafter amended. Any variance with such a policy by any public agency shall be authorized only by the approval of the ~~(committee of participating agencies by majority vote,)~~ department and shall be made only to alleviate unusual hardships unique to a given segment of the system.

(2) Any policies developed pursuant to subsection (1) of this section shall include management plans for protecting ecological, economic, recreational, aesthetic, botanical, scenic, geological, hydrological, fish and wildlife, historical, cultural, archaeological, and scientific features of the rivers designated as being in the system. Such policies shall also include management plans to encourage any nonprofit group, organization, association, person, or corporation to develop and adopt programs for the purpose of increasing fish propagation.

(3) The ~~(committee of participating agencies shall, by two thirds majority vote,)~~ department shall identify on a river by river basis any publicly owned or leased lands which could be included in a river area of the system but which are developed in a manner unsuitable for land to be managed as part of the system. The department shall exclude lands so identified from the provisions of any management policies implementing the provisions of this chapter.

(4) The ~~(committee of participating agencies, by majority vote,)~~ department shall determine the boundaries which shall define the river area associated with any included river. With respect to the rivers named in *RCW 79.72.080, the ~~(committee)~~ department shall make such determination, and those determinations authorized by subsection (3) of this section, within one year of September 21, 1977.

(5) Before making a decision regarding the river area to be included in the system, a variance in policy, or the excluding of land from the provisions of the management policies, the ~~(committee)~~ department shall hold hearings in accord with chapter 34.05 RCW, with at least one public hearing to be held in the general locale of the river under consideration. The department shall cause to be published in a newspaper of general circulation in the area which includes the river or rivers to be considered, a description, including a map showing such river or rivers, of the material to be considered at the public hearing. Such notice shall appear at least twice in the time period between two and four weeks prior to the public hearing.

~~((6) Meetings of the committee shall be called by the department or by written petition signed by five or more of the committee members. The chairman of the parks and recreation commission or the chairman's designee shall serve as the chairman of any meetings of the committee held to implement the provisions of this chapter.)~~

The ~~(committee)~~ department shall seek and receive comments from the public regarding

potential additions to the system, shall initiate studies, and may(~~, through the department,~~) submit to any session of the legislature proposals for additions to the state scenic river system. These proposals shall be accompanied by a detailed report on the factors which, in the (~~committee's~~) department's judgment, make an area a worthy addition to the system.

[1999 c 151 § 1702; 1977 ex.s. c 161 § 3. Formerly RCW 79.72.030.]

Notes:

***Reviser's note:** RCW 79.72.080 was recodified as RCW 79A.55.070 pursuant to 1999 c 249 § 1601.

Part headings not law--Effective date--1999 c 151: See notes following RCW 18.28.010.

RCW 79A.55.020 Management policies--Development--Inclusion of management plans--Identification and exclusion of unsuitably developed lands--Boundaries of river areas--Hearings--Notice--Meetings--Chair--Studies--Proposals for system additions (*as amended by 1999 c 249*).

(1) The (~~department~~) commission shall develop and adopt management policies for publicly owned or leased land on the rivers designated by the legislature as being a part of the state's scenic river system and within the associated river areas. The (~~department~~) commission may adopt (~~regulations~~) rules identifying river classifications which reflect the characteristics common to various segments of scenic rivers and may adopt management policies consistent with local government's shoreline management master plans appropriate for each such river classification. All such policies shall be subject to review by the committee of participating agencies. Once such a policy has been approved by a majority vote of the committee members, it shall be adopted by the (~~department~~) commission in accordance with the provisions of chapter 34.05 RCW, as now or hereafter amended. Any variance with such a policy by any public agency shall be authorized only by the approval of the committee of participating agencies by majority vote, and shall be made only to alleviate unusual hardships unique to a given segment of the system.

(2) Any policies developed pursuant to subsection (1) of this section shall include management plans for protecting ecological, economic, recreational, aesthetic, botanical, scenic, geological, hydrological, fish and wildlife, historical, cultural, archaeological, and scientific features of the rivers designated as being in the system. Such policies shall also include management plans to encourage any nonprofit group, organization, association, person, or corporation to develop and adopt programs for the purpose of increasing fish propagation.

(3) The committee of participating agencies shall, by two-thirds majority vote, identify on a river by river basis any publicly owned or leased lands which could be included in a river area of the system but which are developed in a manner unsuitable for land to be managed as part of the system. The (~~department~~) commission shall exclude lands so identified from the provisions of any management policies implementing the provisions of this chapter.

(4) The committee of participating agencies, by majority vote, shall determine the boundaries which shall define the river area associated with any included river. With respect to the rivers named in RCW 79A.55.070, the committee shall make such determination, and those determinations authorized by subsection (3) of this section, within one year of September 21,

1977.

(5) Before making a decision regarding the river area to be included in the system, a variance in policy, or the excluding of land from the provisions of the management policies, the committee shall hold hearings in accord with chapter 34.05 RCW, with at least one public hearing to be held in the general locale of the river under consideration. The ~~(department)~~ commission shall cause to be published in a newspaper of general circulation in the area which includes the river or rivers to be considered, a description, including a map showing such river or rivers, of the material to be considered at the public hearing. Such notice shall appear at least twice in the time period between two and four weeks prior to the public hearing.

(6) Meetings of the committee shall be called by the ~~(department)~~ commission or by written petition signed by five or more of the committee members. The ~~(chairman)~~ chair of the ~~(parks and recreation)~~ commission or the ~~(chairman's)~~ chair's designee shall serve as the ~~(chairman)~~ chair of any meetings of the committee held to implement the provisions of this chapter.

The committee shall seek and receive comments from the public regarding potential additions to the system, shall initiate studies, and may, through the ~~(department)~~ commission, submit to any session of the legislature proposals for additions to the state scenic river system. These proposals shall be accompanied by a detailed report on the factors which, in the committee's judgment, make an area a worthy addition to the system.

[1999 c 249 § 802; 1977 ex.s. c 161 § 3. Formerly RCW 79.72.030.]

Notes:

Reviser's note: RCW 79A.55.020 was amended twice during the 1999 legislative session, each without reference to the other. For rule of construction concerning sections amended more than once during the same legislative session, see RCW 1.12.025.

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.55.030 Administration of management program--Powers, duties, and authority of commission.

(1) The management program for the system shall be administered by the commission. The commission shall have the responsibility for coordinating the development of the program between affected state agencies and participating local governments, and shall develop and adopt rules, in accord with chapter 34.05 RCW, the Administrative Procedure Act, for each portion of the system, which shall implement the management policies. In developing rules for a specific river in the system, the commission shall hold at least one public hearing in the general locale of the river under consideration. The hearing may constitute the hearing required by chapter 34.05 RCW. The commission shall cause a brief summary of the proposed rules to be published twice in a newspaper of general circulation in the area that includes the river to be considered in the period of time between two and four weeks prior to the public hearing. In addition to the foregoing required publication, the commission shall also provide notice of the hearings, rules, and decisions of the commission to radio and television stations and major local newspapers in the areas that include the river to be considered.

(2) In addition to any other powers granted to carry out the intent of this chapter, the commission is authorized to: (a) Purchase, within the river area, real property in fee or any lesser right or interest in real property including, but not limited to scenic easements and future development rights, visual corridors, wildlife habitats, unique ecological areas, historical sites, camping and picnic areas, boat launching sites, and/or easements abutting the river for the purpose of preserving or enhancing the river or facilitating the use of the river by the public for fishing, boating and other water related activities; and (b) purchase, outside of a river area, public access to the river area.

The right of eminent domain shall not be utilized in any purchase made pursuant to this section.

(3) The commission is further authorized to: (a) Acquire by gift, devise, grant, or dedication the fee, an option to purchase, a right of first refusal or any other lesser right or interest in real property and upon acquisition such real property shall be held and managed within the scenic river system; and (b) accept grants, contributions, or funds from any agency, public or private, or individual for the purposes of this chapter.

(4) The commission is hereby vested with the power to obtain injunctions and other appropriate relief against violations of any provisions of this chapter and any rules adopted under this section or agreements made under the provisions of this chapter.

[1999 c 249 § 803; 1999 c 151 § 1703; 1989 c 175 § 169; 1977 ex.s. c 161 § 4. Formerly RCW 79.72.040.]

Notes:

Reviser's note: This section was amended by 1999 c 151 § 1703 and by 1999 c 249 § 803, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1999 c 249: See note following RCW 79A.05.010.

Part headings not law--Effective date--1999 c 151: See notes following RCW 18.28.010.

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 79A.55.040 State agencies and local governments to pursue policies to conserve and enhance included river areas--Shoreline management act--Private lands--Trust lands.

(1) All state government agencies and local governments are hereby directed to pursue policies with regard to their respective activities, functions, powers, and duties which are designed to conserve and enhance the conditions of rivers which have been included in the system, in accordance with the management policies and the rules adopted by the commission for such rivers. Local agencies are directed to pursue such policies with respect to all lands in the river area owned or leased by such local agencies. Nothing in this chapter shall authorize the modification of a shoreline management plan adopted by a local government and approved by the state pursuant to chapter 90.58 RCW without the approval of the department of ecology and local government. The policies adopted pursuant to this chapter shall be integrated, as fully as possible, with those of the shoreline management act of 1971.

(2) Nothing in this chapter shall grant to the commission the power to restrict the use of private land without either the specific written consent of the owner thereof or the acquisition of rights in real property authorized by RCW 79A.55.030.

(3) Nothing in this chapter shall prohibit the department of natural resources from exercising its full responsibilities and obligations for the management of state trust lands.

[1999 c 249 § 804; 1999 c 151 § 1704; 1977 ex.s. c 161 § 5. Formerly RCW 79.72.050.]

Notes:

Reviser's note: This section was amended by 1999 c 151 § 1704 and by 1999 c 249 § 804, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1999 c 249: See note following RCW 79A.05.010.

Part headings not law--Effective date--1999 c 151: See notes following RCW 18.28.010.

RCW 79A.55.050 Criteria for inclusion of rivers within system.

Rivers of a scenic nature are eligible for inclusion in the system. Ideally, a scenic river:

- (1) Is free-flowing without diversions that hinder recreational use;
- (2) Has a streamway that is relatively unmodified by riprapping and other stream bank protection;
- (3) Has water of sufficient quality and quantity to be deemed worthy of protection;
- (4) Has a relatively natural setting and adequate open space;
- (5) Requires some coordinated plan of management in order to enhance and preserve the river area; and
- (6) Has some lands along its length already in public ownership, or the possibility for purchase or dedication of public access and/or scenic easements.

[1977 ex.s. c 161 § 6. Formerly RCW 79.72.060.]

RCW 79A.55.060 Authority of department of fish and wildlife unaffected.

Nothing contained in this chapter shall affect the authority of the department of fish and wildlife to construct facilities or make improvements to facilitate the passage or propagation of fish nor shall anything in this chapter be construed to interfere with the powers, duties, and authority of the department of fish and wildlife to regulate, manage, conserve, and provide for the harvest of fish or wildlife within any area designated as being in the state's scenic river system. No hunting shall be permitted in any state park.

[1999 c 249 § 805; 1988 c 36 § 58; 1977 ex.s. c 161 § 7. Formerly RCW 79.72.070.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.55.070 Rivers designated as part of system.

The following rivers of the state of Washington are hereby designated as being in the scenic river system of the state of Washington:

- (1) The Skykomish river from the junction of the north and south forks of the Skykomish river:

- (a) Downstream approximately fourteen miles to its junction with the Sultan river;
- (b) Upstream approximately twenty miles on the south fork to the junction of the Tye and Foss rivers;
- (c) Upstream approximately eleven miles on the north fork to its junction with Bear creek;
- (2) The Beckler river from its junction with the south fork of the Skykomish river upstream approximately eight miles to its junction with Rapid river;
- (3) The Tye river from its junction with the south fork of the Skykomish river upstream approximately fourteen miles to Tye Lake; and
- (4) The Little Spokane river from the upstream boundary of the state park boat put-in site near Rutter parkway and downstream to its confluence with the Spokane river.

[1991 c 206 § 1; 1977 ex.s. c 161 § 8. Formerly RCW 79.72.080.]

Notes:

Green River Gorge conservation area: RCW 79A.05.700 through 79A.05.715.

Washington state Yakima river conservation area: RCW 79A.05.750 through 79A.05.795.

RCW 79A.55.080 Inclusion of state's scenic rivers in national wild and scenic river system not precluded.

Nothing in this chapter shall preclude a section or segment of the state's scenic rivers included in the system from becoming a part of the national wild and scenic river system.

[1977 ex.s. c 161 § 9. Formerly RCW 79.72.090.]

RCW 79A.55.090 Wildlife fund moneys not to be used.

No funds shall be expended from the wildlife fund to carry out the provisions of this chapter.

[1988 c 36 § 59; 1977 ex.s. c 161 § 10. Formerly RCW 79.72.100.]

RCW 79A.55.900 Severability--1977 ex.s. c 161.

If any provision of this act, or its application to any person of legal entity or circumstances, is held invalid, the remainder of the act, or the application of the provision to other persons or legal entities or circumstances, shall not be affected.

[1977 ex.s. c 161 § 12. Formerly RCW 79.72.900.]

**Chapter 79A.60 RCW
REGULATION OF RECREATIONAL VESSELS**

Sections

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RCW 79A.60.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Boat wastes" includes, but is not limited to, sewage, garbage, marine debris, plastics, contaminated bilge water, cleaning solvents, paint scrapings, or discarded petroleum products associated with the use of vessels.

(2) "Boater" means any person on a vessel on waters of the state of Washington.

(3) "Carrying passengers for hire" means carrying passengers in a vessel on waters of the state for valuable consideration, whether given directly or indirectly or received by the owner, agent, operator, or other person having an interest in the vessel. This shall not include trips where expenses for food, transportation, or incidentals are shared by participants on an even basis. Anyone receiving compensation for skills or money for amortization of equipment and carrying passengers shall be considered to be carrying passengers for hire on waters of the state.

(4) "Commission" means the state parks and recreation commission.

(5) "Darkness" means that period between sunset and sunrise.

(6) "Environmentally sensitive area" means a restricted body of water where discharge of untreated sewage from boats is especially detrimental because of limited flushing, shallow water, commercial or recreational shellfish, swimming areas, diversity of species, the absence of other pollution sources, or other characteristics.

(7) "Guide" means any individual, including but not limited to subcontractors and independent contractors, engaged for compensation or other consideration by a whitewater river outfitter for the purpose of operating vessels. A person licensed under *RCW 77.32.211 or

75.28.780 and acting as a fishing guide is not considered a guide for the purposes of this chapter.

(8) "Marina" means a facility providing boat moorage space, fuel, or commercial services. Commercial services include but are not limited to overnight or live-aboard boating accommodations.

(9) "Motor driven boats and vessels" means all boats and vessels which are self propelled.

(10) "Muffler" or "muffler system" means a sound suppression device or system, including an underwater exhaust system, designed and installed to abate the sound of exhaust gases emitted from an internal combustion engine and that prevents excessive or unusual noise.

(11) "Operate" means to steer, direct, or otherwise have physical control of a vessel that is underway.

(12) "Operator" means an individual who steers, directs, or otherwise has physical control of a vessel that is underway or exercises actual authority to control the person at the helm.

(13) "Observer" means the individual riding in a vessel who is responsible for observing a water skier at all times.

(14) "Owner" means a person who has a lawful right to possession of a vessel by purchase, exchange, gift, lease, inheritance, or legal action whether or not the vessel is subject to a security interest.

(15) "Person" means any individual, sole proprietorship, partnership, corporation, nonprofit corporation or organization, limited liability company, firm, association, or other legal entity located within or outside this state.

(16) "Personal flotation device" means a buoyancy device, life preserver, buoyant vest, ring buoy, or buoy cushion that is designed to float a person in the water and that is approved by the commission.

(17) "Personal watercraft" means a vessel of less than sixteen feet that uses a motor powering a water jet pump, as its primary source of motive power and that is designed to be operated by a person sitting, standing, or kneeling on, or being towed behind the vessel, rather than in the conventional manner of sitting or standing inside the vessel.

(18) "Polluted area" means a body of water used by boaters that is contaminated by boat wastes at unacceptable levels, based on applicable water quality and shellfish standards.

(19) "Public entities" means all elected or appointed bodies, including tribal governments, responsible for collecting and spending public funds.

(20) "Reckless" or "recklessly" means acting carelessly and heedlessly in a willful and wanton disregard of the rights, safety, or property of another.

(21) "Sewage pumpout or dump unit" means:

(a) A receiving chamber or tank designed to receive vessel sewage from a "porta-potty" or a portable container; and

(b) A stationary or portable mechanical device on land, a dock, pier, float, barge, vessel, or other location convenient to boaters, designed to remove sewage waste from holding tanks on vessels.

(22) "Underway" means that a vessel is not at anchor, or made fast to the shore, or

aground.

(23) "Vessel" includes every description of watercraft on the water, other than a seaplane, used or capable of being used as a means of transportation on the water. However, it does not include inner tubes, air mattresses, sailboards, and small rafts or flotation devices or toys customarily used by swimmers.

(24) "Water skiing" means the physical act of being towed behind a vessel on, but not limited to, any skis, aquaplane, kneeboard, tube, or any other similar device.

(25) "Waters of the state" means any waters within the territorial limits of Washington state.

(26) "Whitewater river outfitter" means any person who is advertising to carry or carries passengers for hire on any whitewater river of the state, but does not include any person whose only service on a given trip is providing instruction in canoeing or kayaking skills.

(27) "Whitewater rivers of the state" means those rivers and streams, or parts thereof, within the boundaries of the state as listed in RCW 79A.60.470 or as designated by the commission under RCW 79A.60.495.

[2000 c 11 § 92; 1998 c 219 § 5; 1997 c 391 § 1; 1993 c 244 § 5; 1933 c 72 § 1; RRS § 9851-1. Formerly RCW 88.12.010.]

Notes:

***Reviser's note:** RCW 77.32.211 and 75.28.780 were recodified as RCW 77.65.480 and 77.65.440, respectively, pursuant to 2000 c 107 § 31.

Intent--1993 c 244: "It is the intent of the legislature that the boating safety laws administered by the state parks and recreation commission provide Washington's citizens with clear and reasonable boating safety regulations and penalties. Therefore, the legislature intends to recodify, clarify, and partially decriminalize the state-wide boating safety laws in order to help the boating community understand and comply with these laws.

It is also the intent of the legislature to increase boat registration fees in order to provide additional funds to local governments for boating safety enforcement and education programs. The funds are to be used for enforcement, education, training, and equipment, including vessel noise measurement equipment. The legislature encourages programs that provide boating safety education in the primary and secondary school system for boat users and potential future boat users. The legislature also encourages boating safety programs that use volunteer and private sector efforts to enhance boating safety and education." [1993 c 244 § 1.]

RCW 79A.60.020 Violations of chapter punishable as misdemeanor--Circumstances--Violations designated as civil infractions.

(1) A violation of this chapter designated as an infraction is a misdemeanor, punishable under RCW 9.92.030, if the current violation is the person's third violation of the same provision of this chapter during the past three hundred sixty-five days.

(2) A violation designated in this chapter as a civil infraction shall constitute a civil infraction pursuant to chapter 7.84 RCW.

[1999 c 249 § 1501; 1993 c 244 § 6. Formerly RCW 88.12.015.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.030 Operation of vessel in a negligent manner--Penalty.

A person shall not operate a vessel in a negligent manner. For the purposes of this section, to "operate in a negligent manner" means operating a vessel in disregard of careful and prudent operation, or in disregard of careful and prudent rates of speed that are no greater than is reasonable and proper under the conditions existing at the point of operation, taking into account the amount and character of traffic, size of the lake or body of water, freedom from obstruction to view ahead, effects of vessel wake, and so as not to unduly or unreasonably endanger life, limb, property or other rights of any person entitled to the use of such waters. Except as provided in RCW 79A.60.020, a violation of this section is an infraction under chapter 7.84 RCW.

[2000 c 11 § 93; 1993 c 244 § 7; 1933 c 72 § 2; RRS § 9851-2. Formerly RCW 88.12.020.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.040 Operation of vessel in a reckless manner--Operation of a vessel under the influence of intoxicating liquor--Penalty.

(1) It shall be unlawful for any person to operate a vessel in a reckless manner.

(2) It shall be a violation for a person to operate a vessel while under the influence of intoxicating liquor or any drug. A person is considered to be under the influence of intoxicating liquor or any drug if:

(a) The person has 0.08 grams or more of alcohol per two hundred ten liters of breath, as shown by analysis of the person's breath made under RCW 46.61.506; or

(b) The person has 0.08 percent or more by weight of alcohol in the person's blood, as shown by analysis of the person's blood made under RCW 46.61.506; or

(c) The person is under the influence of or affected by intoxicating liquor or any drug; or

(d) The person is under the combined influence of or affected by intoxicating liquor and any drug.

The fact that any person charged with a violation of this section is or has been entitled to use such drug under the laws of this state shall not constitute a defense against any charge of violating this section. A person cited under this subsection may upon request be given a breath test for breath alcohol or may request to have a blood sample taken for blood alcohol analysis. An arresting officer shall administer field sobriety tests when circumstances permit.

(3) A violation of this section is a misdemeanor, punishable as provided under RCW 9.92.030. In addition, the court may order the defendant to pay restitution for any damages or injuries resulting from the offense.

[1998 c 213 § 7; 1993 c 244 § 8. Prior: 1990 c 231 § 3; 1990 c 31 § 1; 1987 c 373 § 6; 1986 c 153 § 6; 1985 c 267 § 2. Formerly RCW 88.12.025, 88.12.100, and 88.02.095.]

Notes:

Effective date--1998 c 213: See note following RCW 46.20.308.

Intent--1993 c 244: See note following RCW 79A.60.010.

Effective date--Severability--1990 c 231: See notes following RCW 79A.60.170.

Legislative finding, purpose--Severability--1987 c 373: See notes following RCW 46.61.502.

RCW 79A.60.050 Homicide by watercraft--Penalty.

(1) When the death of any person ensues within three years as a proximate result of injury proximately caused by the operating of any vessel by any person, the operator is guilty of homicide by watercraft if he or she was operating the vessel:

(a) While under the influence of intoxicating liquor or any drug, as defined by RCW 79A.60.040;

(b) In a reckless manner; or

(c) With disregard for the safety of others.

(2) When the death is caused by a skier towed by a vessel, the operator of the vessel is not guilty of homicide by watercraft.

(3) A violation of this section is punishable as a class A felony according to chapter 9A.20 RCW.

[2000 c 11 § 94; 1998 c 219 § 1. Formerly RCW 88.12.029.]

RCW 79A.60.060 Assault by watercraft--Penalty.

(1) "Serious bodily injury" means bodily injury which involves a substantial risk of death, serious permanent disfigurement, or protracted loss or impairment of the function of any part or organ of the body.

(2) A person is guilty of assault by watercraft if he or she operates any vessel:

(a) In a reckless manner, and this conduct is the proximate cause of serious bodily injury to another; or

(b) While under the influence of intoxicating liquor or any drug, as defined by RCW 79A.60.040, and this conduct is the proximate cause of serious bodily injury to another.

(3) When the injury is caused by a skier towed by a vessel, the operator of the vessel is not guilty of assault by watercraft.

(4) A violation of this section is punishable as a class B felony according to chapter 9A.20 RCW.

[2000 c 11 § 95; 1998 c 219 § 2. Formerly RCW 88.12.032.]

RCW 79A.60.070 Conviction under RCW 79A.60.050 or 79A.60.060--Community supervision or community placement--Conditions.

A person convicted under RCW 79A.60.050 or 79A.60.060 shall, as a condition of community custody imposed under *RCW 9.94A.545 or community placement imposed under *RCW 9.94A.700, complete a diagnostic evaluation by an alcohol or drug dependency agency approved by the department of social and health services or a qualified probation department, defined under RCW 46.61.516, that has been approved by the department of social and health

services. If the person is found to have an alcohol or drug problem that requires treatment, the person shall complete treatment in a program approved by the department of social and health services under chapter 70.96A RCW. If the person is found not to have an alcohol or drug problem that requires treatment, he or she shall complete a course in an information school approved by the department of social and health services under chapter 70.96A RCW. The convicted person shall pay all costs for any evaluation, education, or treatment required by this section, unless the person is eligible for an existing program offered or approved by the department of social and health services. Nothing in chapter 219, Laws of 1998 requires the addition of new treatment or assessment facilities nor affects the department of social and health services use of existing programs and facilities authorized by law.

[2000 c 11 § 96; 1998 c 219 § 3. Formerly RCW 88.12.033.]

NOTES:

***Reviser's note:** These RCW references have been corrected to reflect the reorganization of chapter 9.94A RCW by 2001 c 10 § 6.

RCW 79A.60.080 Failure to stop for law enforcement officer.

Any operator of a vessel who willfully fails to stop when requested or signaled to do so by a person reasonably identifiable as a law enforcement officer is guilty of a gross misdemeanor.

[1990 c 235 § 1. Formerly RCW 88.12.035, 88.12.110, and 88.08.070.]

RCW 79A.60.090 Eluding a law enforcement vessel.

Any operator of a vessel who willfully fails or refuses to immediately bring the vessel to a stop and who operates the vessel in a manner indicating a wanton or willful disregard for the lives or property of others while attempting to elude a pursuing law enforcement vessel, after being given a visual or audible signal to bring the vessel to a stop, shall be guilty of a class C felony punishable under chapter 9A.20 RCW. The signal given by the law enforcement officer may be by hand, voice, emergency light, or siren. The officer giving such a signal shall be in uniform and his or her vessel shall be appropriately marked showing it to be an official law enforcement vessel.

[1990 c 235 § 2. Formerly RCW 88.12.045, 88.12.120, and 88.08.080.]

RCW 79A.60.100 Enforcement--Chapter to supplement federal law.

(1) Every law enforcement officer of this state and its political subdivisions has the authority to enforce this chapter. Law enforcement officers may enforce recreational boating rules adopted by the commission. Such law enforcement officers include, but are not limited to, county sheriffs, officers of other local law enforcement entities, fish and wildlife officers, through the director, the state patrol, and state park rangers. In the exercise of this responsibility, all such officers may stop and board any vessel and direct it to a suitable pier or anchorage to

enforce this chapter.

(2) This chapter shall be construed to supplement federal laws and regulations. To the extent this chapter is inconsistent with federal laws and regulations, the federal laws and regulations shall control.

[2001 c 253 § 60; 1994 c 264 § 80; 1993 c 244 § 9; 1988 c 36 § 73; 1986 c 217 § 10. Formerly RCW 88.12.055, 88.12.330, and 91.14.100.]

NOTES:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.110 Equipment standards--Rules--Penalty.

In addition to the equipment standards prescribed under this chapter, the commission shall adopt rules specifying equipment standards for vessels. Except where the violation is classified as a misdemeanor under this chapter, violation of any equipment standard adopted by the commission is an infraction under chapter 7.84 RCW.

[1993 c 244 § 10. Formerly RCW 88.12.065.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.120 Tampering with vessel lights or signals--Exhibiting false lights or signals--Penalty.

An operator or owner who endangers a vessel, or the persons on board the vessel, by showing, masking, extinguishing, altering, or removing any light or signal or by exhibiting any false light or signal, is guilty of a misdemeanor, punishable as provided in RCW 9.92.030.

[1993 c 244 § 11. Formerly RCW 88.12.075.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.130 Muffler or underwater exhaust system required--Exemptions--Enforcement--Penalty.

(1) All motor-propelled vessels shall be equipped and maintained with an effective muffler that is in good working order and in constant use. For the purpose of this section, an effective muffler or underwater exhaust system does not produce sound levels in excess of ninety decibels when subjected to a stationary sound level test that shall be prescribed by rules adopted by the commission, as of July 25, 1993, and for engines manufactured on or after January 1, 1994, a noise level of eighty-eight decibels when subjected to a stationary sound level test that shall be prescribed by rules adopted by the commission.

(2) A vessel that does not meet the requirements of subsection (1) of this section shall not be operated on the waters of this state.

(3) No person may operate a vessel on waters of the state in such a manner as to exceed a

noise level of seventy-five decibels measured from any point on the shoreline of the body of water on which the vessel is being operated that shall be specified by rules adopted by the commission, as of July 25, 1993. Such measurement shall not preclude a stationary sound level test that shall be prescribed by rules adopted by the commission.

(4) This section does not apply to: (a) A vessel tuning up, testing for, or participating in official trials for speed records or a sanctioned race conducted pursuant to a permit issued by an appropriate governmental agency; or (b) a vessel being operated by a vessel or marine engine manufacturer for the purpose of testing or development. Nothing in this subsection prevents local governments from adopting ordinances to control the frequency, duration, and location of vessel testing, tune-up, and racing.

(5) Any officer authorized to enforce this section who has reason to believe that a vessel is not in compliance with the noise levels established in this section may direct the operator of the vessel to submit the vessel to an on-site test to measure noise level, with the officer on board if the officer chooses, and the operator shall comply with such request. If the vessel exceeds the decibel levels established in this section, the officer may direct the operator to take immediate and reasonable measures to correct the violation.

(6) Any officer who conducts vessel sound level tests as provided in this section shall be qualified in vessel noise testing. Qualifications shall include but may not be limited to the ability to select the appropriate measurement site and the calibration and use of noise testing equipment.

(7) A person shall not remove, alter, or otherwise modify in any way a muffler or muffler system in a manner that will prevent it from being operated in accordance with this chapter.

(8) A person shall not manufacture, sell, or offer for sale any vessel that is not equipped with a muffler or muffler system that does not comply with this chapter. This subsection shall not apply to power vessels designed, manufactured, and sold for the sole purpose of competing in racing events and for no other purpose. Any such exemption or exception shall be documented in any and every sale agreement and shall be formally acknowledged by signature on the part of both the buyer and the seller. Copies of the agreement shall be maintained by both parties. A copy shall be kept on board whenever the vessel is operated.

(9) Except as provided in RCW 79A.60.020, a violation of this section is an infraction under chapter 7.84 RCW.

(10) Vessels that are equipped with an engine modified to increase performance beyond the engine manufacturer's stock configuration shall have an exhaust system that complies with the standards in this section after January 1, 1994. Until that date, operators or owners, or both, of such vessels with engines that are out of compliance shall be issued a warning and be given educational materials about types of muffling systems available to muffle noise from such high performance engines.

(11) Nothing in this section preempts a local government from exercising any power that it possesses under the laws or Constitution of the state of Washington to adopt more stringent regulations.

[2000 c 11 § 97; 1993 c 244 § 39. Formerly RCW 88.12.085.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.140 Personal flotation devices--Inspection and approval--Rules.

(1) The commission shall adopt rules providing for its inspection and approval of the personal flotation devices that may be used to satisfy the requirements of this chapter and governing the manner in which such devices shall be used. The commission shall prescribe the different types of devices that are appropriate for the different uses, such as water skiing or operation of a personal watercraft. In adopting its rules the commission shall consider the United States coast guard rules or regulations. The commission may approve devices inspected and approved by the coast guard without conducting any inspection of the devices itself.

(2) In situations where personal flotation devices are required under provisions of this chapter, the devices shall be in good and serviceable condition and of appropriate size. If they are not, then they shall not be considered as personal flotation devices under such provisions.

[1993 c 244 § 12. Formerly RCW 88.12.095.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.150 Failure of vessel to contain required equipment--Liability of operator or owner--Penalty.

If an infraction is issued under this chapter because a vessel does not contain the required equipment and if the operator is not the owner of the vessel, but is operating the vessel with the express or implied permission of the owner, then either or both operator or owner may be cited for the infraction.

[1993 c 244 § 13. Formerly RCW 88.12.105.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.160 Personal flotation devices required--Penalty.

(1) No person may operate or permit the operation of a vessel on the waters of the state without a personal flotation device on board for each person on the vessel. Each personal flotation device shall be in serviceable condition, of an appropriate size, and readily accessible.

(2) Except as provided in RCW 79A.60.020, a violation of subsection (1) of this section is an infraction under chapter 7.84 RCW if the vessel is not carrying passengers for hire.

(3) A violation of subsection (1) of this section is a misdemeanor punishable under RCW 9.92.030, if the vessel is carrying passengers for hire.

(4) No person shall operate a vessel under nineteen feet in length on the waters of this state with a child twelve years old and under, unless the child is wearing a personal flotation device that meets or exceeds the United States coast guard approval standards of the appropriate

size, while the vessel is underway. For the purposes of this section, a personal flotation device is not considered readily accessible for children twelve years old and under unless the device is worn by the child while the vessel is underway. The personal flotation device must be worn at all times by a child twelve years old and under whenever the vessel is underway and the child is on an open deck or open cockpit of the vessel. The following circumstances are excepted:

- (a) While a child is below deck or in the cabin of a boat with an enclosed cabin;
- (b) While a child is on a United States coast guard inspected passenger-carrying vessel operating on the navigable waters of the United States; or
- (c) While on board a vessel at a time and place where no person would reasonably expect a danger of drowning to occur.

(5) Except as provided in RCW 79A.60.020, a violation of subsection (4) of this section is an infraction under chapter 7.84 RCW. Enforcement of subsection (4) of this section by law enforcement officers may be accomplished as a primary action, and need not be accompanied by the suspected violation of some other offense.

[2000 c 11 § 98; 1999 c 310 § 1; 1993 c 244 § 14; 1933 c 72 § 5; RRS § 9851-5. Formerly RCW 88.12.115 and 88.12.050.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.170 Water skiing safety--Requirements.

(1) The purpose of this section is to promote safety in water skiing on the waters of Washington state, provide a means of ensuring safe water skiing and promote the enjoyment of water skiing.

(2) No vessel operator may tow or attempt to tow a water skier on any waters of Washington state unless such craft shall be occupied by at least an operator and an observer. The observer shall continuously observe the person or persons being towed and shall display a flag immediately after the towed person or persons fall into the water, and during the time preparatory to skiing while the person or persons are still in the water. Such flag shall be a bright red or brilliant orange color, measuring at least twelve inches square, mounted on a pole not less than twenty-four inches long and displayed as to be visible from every direction. This subsection does not apply to a personal watercraft, the design of which makes no provision for carrying an operator or any other person on board, and that is actually operated by the person or persons being towed. Every remote-operated personal watercraft shall have a flag attached which meets the requirements of this subsection. Except as provided under RCW 79A.60.020, a violation of this subsection is an infraction under chapter 7.84 RCW.

(3) The observer and the operator shall not be the same person. The observer shall be an individual who meets the minimum qualifications for an observer established by rules of the commission. Except as provided under RCW 79A.60.020, a violation of this subsection is an infraction under chapter 7.84 RCW.

(4) No person shall engage or attempt to engage in water skiing without wearing a

personal flotation device. Except as provided under RCW 79A.60.020, a violation of this subsection is an infraction under chapter 7.84 RCW.

(5) No person shall engage or attempt to engage in water skiing, or operate any vessel to tow a water skier, on the waters of Washington state during the period from one hour after sunset until one hour prior to sunrise. A violation of this subsection is a misdemeanor, punishable as provided under RCW 9.92.030.

(6) No person engaged in water skiing either as operator, observer, or skier, shall conduct himself or herself in a reckless manner that willfully or wantonly endangers, or is likely to endanger, any person or property. A violation of this subsection is a misdemeanor as provided under RCW 9.92.030.

(7) The requirements of subsections (2), (3), (4), and (5) of this section shall not apply to persons engaged in tournaments, competitions, or exhibitions that have been authorized or otherwise permitted by the appropriate agency having jurisdiction and authority to authorize such events.

[2000 c 11 § 99; 1993 c 244 § 15; 1990 c 231 § 1; 1989 c 241 § 1. Formerly RCW 88.12.125, 88.12.080, and 88.12.070.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

Effective date--1990 c 231: "This act shall take effect July 1, 1990." [1990 c 231 § 4.]

Severability--1990 c 231: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1990 c 231 § 5.]

RCW 79A.60.180 Loading or powering vessel beyond safe operating ability--Penalties.

(1) A person shall not load or permit to be loaded a vessel with passengers or cargo beyond its safe carrying ability or carry passengers or cargo in an unsafe manner taking into consideration weather and other existing operating conditions.

(2) A person shall not operate or permit to be operated a vessel equipped with a motor or other propulsion machinery of a power beyond the vessel's ability to operate safely, taking into consideration the vessel's type, use, and construction, the weather conditions, and other existing operating conditions.

(3) A violation of subsection (1) or (2) of this section is an infraction punishable as provided under chapter 7.84 RCW except as provided under RCW 79A.60.020 or where the overloading or overpowering is reasonably advisable to effect a rescue or for some similar emergency purpose.

(4) If it appears reasonably certain to any law enforcement officer that a person is operating a vessel clearly loaded or powered beyond its safe operating ability and in the judgment of that officer the operation creates an especially hazardous condition, the officer may direct the operator to take immediate and reasonable steps necessary for the safety of the individuals on board the vessel, including directing the operator to return to shore or a mooring and to remain there until the situation creating the hazard is corrected or ended. Failure to follow

the direction of an officer under this subsection is a misdemeanor punishable as provided under RCW 9.92.030.

[2000 c 11 § 100; 1993 c 244 § 16. Formerly RCW 88.12.135.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.190 Operation of personal watercraft--Prohibited activities--Penalties.

(1) A person shall not operate a personal watercraft unless each person aboard the personal watercraft is wearing a personal flotation device approved by the commission. Except as provided for in RCW 79A.60.020, a violation of this subsection is a civil infraction punishable under RCW 7.84.100.

(2) A person operating a personal watercraft equipped by the manufacturer with a lanyard-type engine cutoff switch shall attach the lanyard to his or her person, clothing, or personal flotation device as appropriate for the specific vessel. It is unlawful for any person to remove or disable a cutoff switch that was installed by the manufacturer.

(3) A person shall not operate a personal watercraft during darkness.

(4) A person under the age of fourteen shall not operate a personal watercraft on the waters of this state.

(5) A person shall not operate a personal watercraft in a reckless manner, including recklessly weaving through congested vessel traffic, recklessly jumping the wake of another vessel unreasonably or unnecessarily close to the vessel or when visibility around the vessel is obstructed, or recklessly swerving at the last possible moment to avoid collision.

(6) A person shall not lease, hire, or rent a personal watercraft to a person under the age of sixteen.

(7) Subsections (1) through (6) of this section shall not apply to a performer engaged in a professional exhibition or a person participating in a regatta, race, marine parade, tournament, or exhibition authorized or otherwise permitted by the appropriate agency having jurisdiction and authority to authorize such events.

(8) Violations of subsections (2) through (6) of this section constitute a misdemeanor under RCW 9.92.030.

[2000 c 11 § 101; 1993 c 244 § 17. Formerly RCW 88.12.145.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.200 Duty of operator involved in collision, accident, or other casualty--Immunity from liability of persons rendering assistance--Penalties.

(1) The operator of a vessel involved in a collision, accident, or other casualty, to the extent the operator can do so without serious danger to the operator's own vessel or persons aboard, shall render all practical and necessary assistance to persons affected by the collision,

accident, or casualty to save them from danger caused by the incident. Under no circumstances may the rendering of assistance or other compliance with this section be evidence of the liability of such operator for the collision, accident, or casualty. The operator shall also give all pertinent accident information, as specified by rule by the commission, to the law enforcement agency having jurisdiction: PROVIDED, That this requirement shall not apply to operators of vessels when they are participating in an organized competitive event authorized or otherwise permitted by the appropriate agency having jurisdiction and authority to authorize such events. These duties are in addition to any duties otherwise imposed by law. Except as provided for in RCW 79A.60.020 and subsection (3) of this section, a violation of this subsection is a civil infraction punishable under RCW 7.84.100.

(2) Any person who complies with subsection (1) of this section or who gratuitously and in good faith renders assistance at the scene of a vessel collision, accident, or other casualty, without objection of the person assisted, shall not be held liable for any civil damages as a result of the rendering of assistance or for any act or omission in providing or arranging salvage, towage, medical treatment, or other assistance, where the assisting person acts as any reasonably prudent person would have acted under the same or similar circumstances.

(3) An operator of a vessel is guilty of a class C felony and is punishable pursuant to RCW 9A.20.021 if the operator: (a) Is involved in a collision that results in injury to a person; (b) knew or reasonably should have known that a person was injured in the collision; and (c) leaves the scene of the collision without rendering all practical and necessary assistance to the injured person as required pursuant to subsection (1) of this section, under circumstances in which the operator could have rendered assistance without serious danger to the operator's own vessel or persons aboard. This subsection (3) does not apply to vessels involved in commerce, including but not limited to tugs, barges, cargo vessels, commercial passenger vessels, fishing vessels, and processing vessels.

[2000 c 11 § 102; 1996 c 36 § 1; 1993 c 244 § 18; 1984 c 183 § 1; 1983 2nd ex.s. c 3 § 48. Formerly RCW 88.12.155, 88.12.130, and 88.02.080.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.210 Casualty and accident reports--Confidentiality--Use as evidence.

(1) All reports made to the commission pursuant to RCW 79A.60.200 and 79A.05.310 shall be without prejudice to the person who makes the report and shall be for the confidential usage of governmental agencies, except as follows:

(a) Statistical information which shall be made public;

(b) The names and addresses of the operator and owner and the registration number or name of the vessel as documented which was involved in an accident or casualty and the names and addresses of any witnesses which, if reported, shall be disclosed upon written request to any person involved in a reportable accident, or, for a reportable casualty, to any member of a decedent's family or the personal representatives of the family.

(2) A report made to the commission pursuant to RCW 79A.60.200 and 79A.05.310 or copy thereof shall not be used in any trial, civil or criminal, arising out of an accident or casualty, except that solely to prove a compliance or failure to comply with the report requirements of RCW 79A.60.200 and 79A.05.310, a certified statement which indicates that a report has or has not been made to the commission shall be provided upon demand to any court or upon written request to any person who has or claims to have made a report.

[1999 c 249 § 1502; 1984 c 183 § 3. Formerly RCW 88.12.165, 88.12.140, and 43.51.402.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.60.220 Boating accident reports by local government agencies--Investigation--Report of coroner.

Law enforcement authorities, fire departments, or search and rescue units of any city or county government shall provide to the commission a report, prepared by the local government agency regarding any boating accident occurring within their jurisdiction resulting in a death or injury requiring hospitalization. Such report shall be provided to the commission within ten days of the occurrence of the accident. The results of any investigation of the accident conducted by the city or county governmental agency shall be included in the report provided to the commission. At the earliest opportunity, but in no case more than forty-eight hours after becoming aware of an accident, the agency shall notify the commission of the accident. The commission shall have authority to investigate any boating accident. The results of any investigation conducted by the commission shall be made available to the local government for further processing. This provision does not eliminate the requirement for a boating accident report by the operator required under RCW 79A.60.200.

The report of a county coroner, or any public official assuming the functions of a coroner, concerning the death of any person resulting from a boating accident, shall be submitted to the commission within one week of completion. Information in such report may be, together with information in other such reports, incorporated into the state boating accident report provided for in RCW 79A.05.310(4), and shall be for the confidential usage of governmental agencies as provided in RCW 79A.60.210.

[1999 c 249 § 1503; 1987 c 427 § 1. Formerly RCW 88.12.175, 88.12.150, and 43.51.403.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Boating accidents and boating safety services--Study--Report--1987 c 427: "The parks and recreation commission shall conduct a study of boating accidents and boating safety services in Washington including a review of how the local option tax for funding of boating safety enforcement is used. Further the parks and recreation commission shall develop recommendations to address identified problems and report these recommendations to the legislature by January 2, 1988." [1987 c 427 § 4.]

RCW 79A.60.230 Vessels adrift--Owner to be notified.

Any person taking up any vessel found adrift, and out of the custody of the owner, in

waters of this state, shall forthwith notify the owner thereof, if to him or her known, or if upon reasonable inquiry he or she can ascertain the name and residence of the owner, and request such owner to pay all reasonable charges, and take such vessel away.

[1993 c 244 § 19; Code 1881 § 3242; 1854 p 386 § 1; RRS § 9891. Formerly RCW 88.12.185, 88.12.160, and 88.20.010.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.240 Notice--Contents--Service.

Such notice as is required by RCW 79A.60.230 shall be given personally, or in writing; if in writing, it shall be served upon the owner, or may be sent by mail to the post office where such owner usually receives his or her letters. Such notice shall inform the party where the vessel was taken up, and where it may be found, and what amount the taker-up or finder demands for his or her charges.

[1999 c 249 § 1504; 1993 c 244 § 20; Code 1881 § 3243; 1854 p 386 § 2; RRS § 9892. Formerly RCW 88.12.195, 88.12.170, and 88.20.020.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.250 Posting of notice.

(1) In all cases where the notice required by RCW 79A.60.230 is not given personally, it shall be the duty of the taker-up to post up at the post office nearest the place where such vessel may be taken up, a written notice of the taking up of such vessel. The written notice shall contain a description of the vessel, with the name, if any is painted thereon, also the place where taken up, the place where the property may be found, and the charge for taking the same up.

(2) If the taker-up is traveling upon waters of the state, such notice shall additionally be posted up at the first post office he or she shall pass after the taking up.

(3) In all cases, the person who took up the vessel shall at the time when, and place where, he or she posts up such notice, also mail a copy of such notice, directed to the postmaster of each post office on waters of the state, and within fifty miles of the place where such vessel is taken up.

[1999 c 249 § 1505; 1993 c 244 § 21; Code 1881 § 3244; 1854 p 386 § 3; RRS § 9893. Formerly RCW 88.12.205, 88.12.180, and 88.20.030.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.260 Compensation--Liability on failure to give notice.

Every person taking up any vessel so found adrift, and giving the notice herein required, shall be entitled to receive from the owner claiming the property, a reasonable compensation for his or her time, services, expenses, and risk in taking up said property, and take notice of the same, to be settled by agreement between the parties. In case the person has not, within ten days after the taking up, substantially complied with the provisions of this chapter in giving the notice, the person shall be entitled to no compensation, but he or she shall be liable to all damages the owner may have suffered, and be also liable to the owner for the value of the use of the vessel, from the time of taking it up until the same is delivered to the owner.

[1993 c 244 § 22; Code 1881 § 3245; 1854 p 386 § 4; RRS § 9894. Formerly RCW 88.12.215, 88.12.190, and 88.20.040.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.270 Disputed claims--Trial--Bond.

In case the parties cannot agree on the amount to be paid the taker-up, or the ownership, and the sum claimed is less than one thousand dollars, the owner may file a complaint, setting out the facts, and the judge, on hearing, shall decide the same with a jury, or not, and in the same manner as is provided in ordinary civil actions before a district judge. If the amount claimed by the taker-up is more than one thousand dollars, the owner shall file his or her complaint in the superior court of the county where the property is, and trial shall be had as in other civil actions; but if the taker-up claims more than one thousand dollars, and a less amount is awarded him or her, he or she shall be liable for all the costs in the superior court; and in all cases where the taker-up shall recover a less amount than has been tendered him or her by the owner or claimant, previous to filing his or her complaint, he or she shall pay the costs before the district judge or in the superior court: PROVIDED, That in all cases the owner, after filing his or her complaint before a district judge, shall be entitled to the possession of the vessel, upon giving bond, with security to the satisfaction of the judge, in double the amount claimed by the taker-up. When the complaint is filed in the superior court, the clerk thereof shall approve the security of the bond. The bond shall be conditioned to pay such costs as shall be awarded to the finder or taker-up of such vessel.

[1993 c 244 § 23; 1987 c 202 § 248; Code 1881 § 3246; 1854 p 386 § 5; RRS § 9895. Formerly RCW 88.12.218, 88.12.200, and 88.20.050.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 79A.60.280 Liability for excessive or negligent use.

In case the taker-up shall use the vessel, more than is necessary to put it into a place of

safety, he or she shall be liable to the owner for such use, and for all damage; and in case it shall suffer injury from his or her neglect to take suitable care of it, he or she shall be liable to the owner for all damage.

[1993 c 244 § 24; Code 1881 § 3247, part; 1854 p 387 § 6; RRS § 9896, part. FORMER PART OF SECTION: Code 1881 § 3247, part. Now codified as RCW 88.20.070. Formerly RCW 88.12.222, 88.12.210, and 88.20.060.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.290 Unclaimed vessel--Procedure.

In case such vessel is of less value than one hundred dollars, and is not claimed within three months, the taker-up may apply to a district judge of the district where the property is, who, upon being satisfied that due notice has been given, and that the owner cannot, with reasonable diligence be found, shall order the vessel to be sold, and after paying the taker-up such sum as he or she shall be entitled to, and the costs, the balance shall be paid the county treasurer as is provided in the case of the sale of estrays. In case the vessel exceeds one hundred dollars, and is not claimed within six months, application shall be made to the superior court of the county, and the same proceeding shall be thereupon had. All sales made under this section shall be conducted as sales of personal property on execution.

[1993 c 244 § 25; 1987 c 202 § 249; Code 1881 § 3247, part; 1854 p 387 § 7; RRS § 9896, part. Formerly RCW 88.12.225, 88.12.220, 88.20.070, and 88.20.060, part.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 79A.60.300 Vessels secured pursuant to chapter 79A.65 RCW.

The provisions of RCW 79A.60.230 through 79A.60.290 do not apply to vessels secured pursuant to chapter 79A.65 RCW.

[2000 c 11 § 103; 1994 c 51 § 8. Formerly RCW 88.12.227.]

Notes:

Severability--1994 c 51: See RCW 79A.65.900.

RCW 79A.60.400 Vessels carrying passengers for hire on whitewater rivers--Purpose.

The purpose of RCW 79A.60.440 through 79A.60.480 is to further the public interest, welfare, and safety by providing for the protection and promotion of safety in the operation of vessels carrying passengers for hire on the whitewater rivers of this state.

[2000 c 11 § 104; 1993 c 244 § 26; 1986 c 217 § 1. Formerly RCW 88.12.230 and 91.14.005.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.410 Vessels carrying passengers for hire on whitewater rivers--Whitewater river outfitter's license required.

(1) No person shall act in the capacity of a paid whitewater river outfitter, or advertise in any newspaper or magazine or any other trade publication, or represent himself or herself as a whitewater river outfitter in the state, without first obtaining a whitewater river outfitter's license from the department of licensing in accordance with RCW 79A.60.480.

(2) Every whitewater river outfitter's license must, at all times, be conspicuously placed on the premises set forth in the license.

[2000 c 11 § 105; 1997 c 391 § 2. Formerly RCW 88.12.232.]

Notes:

Effective date--1997 c 391 §§ 2, 4, 5, 7, and 8: "Sections 2, 4, 5, 7, and 8 of this act take effect January 1, 1998." [1997 c 391 § 12.]

RCW 79A.60.420 Vessels carrying passengers for hire on whitewater rivers--Conduct constituting misdemeanor.

Except as provided in RCW 79A.60.480, the commission of a prohibited act or the omission of a required act under RCW 79A.60.430 through 79A.60.480 constitutes a misdemeanor, punishable as provided under RCW 9.92.030.

[2000 c 11 § 106; 1997 c 391 § 3; 1993 c 244 § 27. Formerly RCW 88.12.235.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.430 Vessels carrying passengers for hire on whitewater rivers--Safety requirements.

(1) While carrying passengers for hire on whitewater rivers in this state, the licensed whitewater river outfitter shall comply with the following requirements at the beginning of every trip:

- (a) If using inflatable vessels, use only vessels with three or more separate air chambers;
- (b) Ensure that all passengers are wearing a securely fastened United States coast guard-approved type V personal flotation device of the proper size, and that all guides are wearing a securely fastened United States coast guard-approved type III or type V personal flotation device;
- (c) Ensure that a spare United States coast guard-approved type III or type V personal flotation device in good repair is accessible to all vessels on each trip;
- (d) Ensure that each vessel has on it a bagged throwable line with a floating line and bag;
- (e) Ensure that each vessel has accessible an adequate first-aid kit;
- (f) Ensure that each vessel has a spare propelling device;
- (g) Ensure that a repair kit and air pump are accessible to inflatable vessel;

(h) Ensure that equipment to prevent and treat hypothermia is accessible to all vessels on a trip; and

(i) Ensure that each vessel is operated by a guide who has complied with the requirements of subsection (2) of this section.

(2) No person may act as a guide unless the individual is at least eighteen years of age and has:

(a) Successfully completed a lifesaving training course meeting standards adopted by the commission;

(b) Completed a program of guide training on whitewater rivers, conducted by a guide instructor, which program must run for a minimum of fifty hours on a whitewater river and must include at least the following elements:

(i) Equipment preparation and boat rigging;

(ii) Reading river characteristics including currents, eddies, rapids, and hazards;

(iii) Methods of scouting and running rapids;

(iv) River rescue techniques, including emergency procedures and equipment recovery; and

(v) Communications with clients, including paddling and safety instruction; and

(c) Completed at least one trip on an entire section of whitewater river before carrying passengers for hire in a vessel on any such section of whitewater river.

(3) A guide instructor must have traveled at least one thousand five hundred river miles, seven hundred fifty of which must have been while acting as a guide.

(4) Any person conducting guide training on whitewater rivers shall, upon request of a guide trainee, issue proof of completion to the guide completing the required training program.

[1997 c 391 § 4; 1993 c 244 § 30; 1986 c 217 § 6. Formerly RCW 88.12.245, 88.12.280, and 91.14.050.]

Notes:

Effective date--1997 c 391 §§ 2, 4, 5, 7, and 8: See note following RCW 79A.60.410.

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.440 Vessels carrying passengers for hire on whitewater rivers--Operation of vessel--Exemptions.

(1) No person may operate any vessel carrying passengers for hire on whitewater rivers in a manner that interferes with other vessels or with the free and proper navigation of the rivers of this state.

(2) Every operator of a vessel carrying passengers for hire on whitewater rivers shall at all times operate the vessel in a careful and prudent manner and at such a speed as to not endanger the life, limb, or property of any person.

(3) No vessel carrying passengers for hire on whitewater rivers may be loaded with passengers or cargo beyond its safe carrying capacity taking into consideration the type and construction of the vessel and other existing operating conditions. In the case of inflatable vessels, safe carrying capacity in whitewater shall be considered as less than the United States

coast guard capacity rating for each vessel. This subsection shall not apply in cases of an unexpected emergency on the river.

(4) Individuals licensed under chapter 77.32 RCW and acting as fishing guides are exempt from RCW 79A.60.420 and 79A.60.460 through 79A.60.480.

[2000 c 11 § 107; 1993 c 244 § 28; 1986 c 217 § 3. Formerly RCW 88.12.250 and 91.14.020.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.450 Vessels carrying passengers for hire on whitewater rivers--Use of alcohol prohibited--Vessel to be accompanied by vessel with licensed outfitter.

(1) Whitewater river outfitters and guides on any trip carrying passengers for hire on whitewater rivers of the state shall not allow the use of alcohol during the course of a trip on a whitewater river section in this state.

(2) Any vessel carrying passengers for hire on any whitewater river section in this state must be accompanied by at least one other vessel being operated by a licensed whitewater river outfitter or a guide under the direction or control of a licensed whitewater river outfitter.

[1997 c 391 § 5; 1993 c 244 § 31; 1986 c 217 § 7. Formerly RCW 88.12.255, 88.12.290, and 91.14.060.]

Notes:

Effective date--1997 c 391 §§ 2, 4, 5, 7, and 8: See note following RCW 79A.60.410.

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.460 Vessels carrying passengers for hire on whitewater rivers--Rights of way.

(1) Except as provided in subsection (2) of this section, vessels on whitewater rivers proceeding downstream have the right of way over vessels proceeding upstream.

(2) In all cases, vessels not under power proceeding downstream on whitewater rivers have the right of way over motorized craft underway.

[1993 c 244 § 29; 1986 c 217 § 4. Formerly RCW 88.12.260 and 91.14.030.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.470 Vessels carrying passengers for hire on whitewater rivers--Designation of whitewater river sections.

Whitewater river sections include but are not limited to:

- (1) Green river above Flaming Geyser state park;
- (2) Klickitat river above the confluence with Summit creek;
- (3) Methow river below the town of Carlton;
- (4) Sauk river above the town of Darrington;

- (5) Skagit river above Bacon creek;
- (6) Suiattle river;
- (7) Tieton river below Rimrock dam;
- (8) Skykomish river below Sunset Falls and above the Highway 2 bridge one mile east of the town of Gold Bar;
- (9) Wenatchee river above the Wenatchee county park at the town of Monitor;
- (10) White Salmon river; and
- (11) Any other section of river designated a "whitewater river section" by the commission under RCW 79A.60.495.

[2000 c 11 § 108; 1997 c 391 § 6; 1986 c 217 § 8. Formerly RCW 88.12.265, 88.12.300, and 91.14.070.]

RCW 79A.60.480 Vessels carrying passengers for hire on whitewater rivers--Whitewater river outfitter's license--Application--Fees--Insurance--Penalties--State immune from civil actions arising from licensure.

(1) The department of licensing shall issue a whitewater river outfitter's license to an applicant who submits a completed application, pays the required fee, and complies with the requirements of this section.

(2) An applicant for a whitewater river outfitter's license shall make application upon a form provided by the department of licensing. The form must be submitted annually and include the following information:

(a) The name, residence address, and residence telephone number, and the business name, address, and telephone number of the applicant;

(b) Certification that all employees, subcontractors, or independent contractors hired as guides meet training standards under RCW 79A.60.430 before carrying any passengers for hire;

(c) Proof that the applicant has liability insurance for a minimum of three hundred thousand dollars per claim for occurrences by the applicant and the applicant's employees that result in bodily injury or property damage. All guides must be covered by the applicant's insurance policy;

(d) Certification that the applicant will maintain the insurance for a period of not less than one year from the date of issuance of the license; and

(e) Certification by the applicant that for a period of not less than twenty-four months immediately preceding the application the applicant:

(i) Has not had a license, permit, or certificate to carry passengers for hire on a river revoked by another state or by an agency of the government of the United States due to a conviction for a violation of safety or insurance coverage requirements no more stringent than the requirements of this chapter; and

(ii) Has not been denied the right to apply for a license, permit, or certificate to carry passengers for hire on a river by another state.

(3) The department of licensing shall charge a fee for each application, to be set in accordance with RCW 43.24.086.

(4) Any person advertising or representing himself or herself as a whitewater river

outfitter who is not currently licensed is guilty of a gross misdemeanor.

(5) The department of licensing shall submit annually a list of licensed persons and companies to the department of community, trade, and economic development, tourism promotion division.

(6) If an insurance company cancels or refuses to renew insurance for a licensee, the insurance company shall notify the department of licensing in writing of the termination of coverage and its effective date not less than thirty days before the effective date of termination.

(a) Upon receipt of an insurance company termination notice, the department of licensing shall send written notice to the licensee that on the effective date of termination the department of licensing will suspend the license unless proof of insurance as required by this section is filed with the department of licensing before the effective date of the termination.

(b) If an insurance company fails to give notice of coverage termination, this failure shall not have the effect of continuing the coverage.

(c) The department of licensing may suspend a license under this section if the licensee fails to maintain in full force and effect the insurance required by this section.

(7) The state of Washington shall be immune from any civil action arising from the issuance of a license under this section.

[2000 c 11 § 109; 1997 c 391 § 7; 1995 c 399 § 216; 1986 c 217 § 11. Formerly RCW 88.12.275, 88.12.320, and 91.14.090.]

Notes:

Effective date--1997 c 391 §§ 2, 4, 5, 7, and 8: See note following RCW 79A.60.410.

RCW 79A.60.485 Vessels carrying passengers for hire on whitewater rivers--Rules to implement RCW 79A.60.480--Fees.

The department of licensing may adopt and enforce such rules, including the setting of fees, as may be consistent with and necessary to implement RCW 79A.60.480. The fees must approximate the cost of administration. The fees must be deposited in the master license account.

[2000 c 11 § 110; 1997 c 391 § 9. Formerly RCW 88.12.276.]

RCW 79A.60.490 Vessels carrying passengers for hire on whitewater rivers--License suspension for certain convictions.

Within five days after conviction for any of the provisions of RCW 79A.60.430 through 79A.60.480, the court shall forward a copy of the judgment to the department of licensing. After receiving proof of conviction, the department of licensing may suspend the license of any whitewater river outfitter for a period not to exceed one year or until proof of compliance with all licensing requirements and correction of the violation under which the whitewater river outfitter was convicted.

[2000 c 11 § 111; 1997 c 391 § 8. Formerly RCW 88.12.278.]

Notes:

Effective date--1997 c 391 §§ 2, 4, 5, 7, and 8: See note following RCW 79A.60.410.

RCW 79A.60.495 Designation as whitewater river--Rules--Schedule of fines.

The commission shall adopt rules that designate as whitewater rivers all sections of rivers with at least one class III rapid or greater, as described in the American Whitewater Affiliation's whitewater safety code. The commission is authorized to consider the imposition of a schedule of fines for minor violations.

[1997 c 391 § 10. Formerly RCW 88.12.279.]

RCW 79A.60.500 Uniform waterway marking system.

The parks and recreation commission is hereby directed to develop and adopt rules establishing a uniform waterway marking system for waters of the state not serviced by such a marking system administered by the federal government. Such system shall be designed to provide for standardized waterway marking buoys, floats, and other waterway marking devices which identify or specify waterway hazards, vessel traffic patterns, and similar information of necessity or use to boaters. Any new or replacement waterway marking buoy, float, or device installed by a unit of local government shall be designed and installed consistent with rules adopted by the parks and recreation commission pursuant to this section.

[1987 c 427 § 3. Formerly RCW 88.12.285, 88.12.350, and 43.51.404.]

RCW 79A.60.510 Findings--Sewage disposal initiative established--Boater environmental education--Waterway access facilities.

The legislature finds that the waters of Washington state provide a unique and valuable recreational resource to large and growing numbers of boaters. Proper stewardship of, and respect for, these waters requires that, while enjoying them for their scenic and recreational benefits, boaters must exercise care to assure that such activities do not contribute to the despoliation of these waters, and that watercraft be operated in a safe and responsible manner. The legislature has specifically addressed the topic of access to clean and safe waterways by requiring the 1987 boating safety study and by establishing the Puget Sound action team.

The legislature finds that there is a need to educate Washington's boating community about safe and responsible actions on our waters and to increase the level and visibility of the enforcement of boating laws. To address the incidence of fatalities and injuries due to recreational boating on our state's waters, local and state efforts directed towards safe boating must be stimulated. To provide for safe waterways and public enjoyment, portions of the watercraft excise tax and boat registration fees should be made available for boating safety and other boating recreation purposes.

In recognition of the need for clean waterways, and in keeping with the Puget Sound action team's water quality work plan, the legislature finds that adequate opportunities for responsible disposal of boat sewage must be made available. There is hereby established a five-year initiative to install sewage pumpout or sewage dump stations at appropriate marinas.

To assure the use of these sewage facilities, a boater environmental education program

must accompany the five-year initiative and continue to educate boaters about boat wastes and aquatic resources.

The legislature also finds that, in light of the increasing numbers of boaters utilizing state waterways, a program to acquire and develop sufficient waterway access facilities for boaters must be undertaken.

To support boating safety, environmental protection and education, and public access to our waterways, the legislature declares that a portion of the income from boating-related activities, as specified in RCW 82.49.030 and 88.02.040, should support these efforts.

[1999 c 249 § 1506; 1989 c 393 § 1. Formerly RCW 88.12.295, 88.12.360, and 88.36.010.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.60.520 Identification and designation of polluted and environmentally sensitive areas.

The commission, in consultation with the departments of ecology, fish and wildlife, natural resources, social and health services, and the Puget Sound action team shall conduct a literature search and analyze pertinent studies to identify areas which are polluted or environmentally sensitive within the state's waters. Based on this review the commission shall designate appropriate areas as polluted or environmentally sensitive, for the purposes of chapter 393, Laws of 1989 only.

[1999 c 249 § 1507; 1994 c 264 § 81; 1989 c 393 § 3. Formerly RCW 88.12.305, 88.12.380, and 88.36.030.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.60.530 Designation of marinas, boat launches, or boater destinations for installation of sewage pumpout or dump units.

(1) A marina which meets one or more of the following criteria shall be designated by the commission as appropriate for installation of a sewage pumpout or dump unit:

- (a) The marina is located in an environmentally sensitive or polluted area; or
- (b) The marina has one hundred twenty-five slips or more and there is a lack of sewage pumpout or dump units within a reasonable distance.

(2) In addition to subsection (1) of this section, the commission may at its discretion designate a marina as appropriate for installation of a sewage pumpout or dump unit if there is a demonstrated need for a sewage pumpout or dump unit at the marina based on professionally conducted studies undertaken by federal, state, or local government, or the private sector; and it meets the following criteria:

- (a) The marina provides commercial services, such as sales of food, fuel or supplies, or overnight or live-aboard moorage opportunities;
- (b) The marina is located at a heavily used boating destination or on a heavily traveled

route, as determined by the commission; or

(c) There is a lack of adequate sewage pumpout or dump unit capacity within a reasonable distance.

(3) Exceptions to the designation made under this section may be made by the commission if no sewer, septic, water, or electrical services are available at the marina.

(4) In addition to marinas, the commission may designate boat launches or boater destinations as appropriate for installation of a sewage pumpout or dump unit based on the criteria found in subsections (1) and (2) of this section.

[1993 c 244 § 32; 1989 c 393 § 4. Formerly RCW 88.12.315, 88.12.390, and 88.36.040.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.540 Contracts for financial assistance--Ownership of sewage pumpout or dump unit--Ongoing costs.

(1) Marinas and boat launches designated as appropriate for installation of a sewage pumpout or dump unit under RCW 79A.60.530 shall be eligible for funding support for installation of such facilities from funds specified in RCW 79A.60.590. The commission shall notify owners or operators of all designated marinas and boat launches of the designation, and of the availability of funding to support installation of appropriate sewage disposal facilities. The commission shall encourage the owners and operators to apply for available funding.

(2) The commission shall seek to provide the most cost-efficient and accessible facilities possible for reducing the amount of boat waste entering the state's waters. The commission shall consider providing funding support for portable pumpout facilities in this effort.

(3) The commission shall contract with, or enter into an interagency agreement with another state agency to contract with, applicants based on the criteria specified below:

(a)(i) Contracts may be awarded to publicly owned, tribal, or privately owned marinas or boat launches.

(ii) Contracts may provide for state reimbursement to cover eligible costs as deemed reasonable by commission rule. Eligible costs include purchase, installation, or major renovation of the sewage pumpout or dump units, including sewer, water, electrical connections, and those costs attendant to the purchase, installation, and other necessary appurtenances, such as required pier space, as determined by the commission.

(iii) Ownership of the sewage pumpout or dump unit will be retained by the state through the commission in privately owned marinas. Ownership of the sewage pumpout or dump unit in publicly owned marinas will be held by the public entity.

(iv) Operation, normal and expected maintenance, and ongoing utility costs will be the responsibility of the contract recipient. The sewage pumpout or dump unit shall be kept in operating condition and available for public use at all times during operating hours of the facility, excluding necessary maintenance periods.

(v) The contract recipient agrees to allow the installation, existence and use of the sewage

pumpout or dump unit by granting an irrevocable license for a minimum of ten years at no cost to the commission.

(b) Contracts awarded pursuant to (a) of this subsection shall be subject, for a period of at least ten years, to the following conditions:

(i) Any contract recipient entering into a contract under this section must allow the boating public access to the sewage pumpout or dump unit during operating hours.

(ii) The contract recipient must agree to monitor and encourage the use of the sewage pumpout or dump unit, and to cooperate in any related boater environmental education program administered or approved by the commission.

(iii) The contract recipient must agree not to charge a fee for the use of the sewage pumpout or dump unit.

(iv) The contract recipient must agree to arrange and pay a reasonable fee for a periodic inspection of the sewage pumpout or dump unit by the local health department or appropriate authority.

(v) Use of a free sewage pumpout or dump unit by the boating public shall be deemed to be included in the term "outdoor recreation" for the purposes of chapter 4.24 RCW.

[2000 c 11 § 112; 1993 c 244 § 33; 1989 c 393 § 5. Formerly RCW 88.12.325, 88.12.400, and 88.36.050.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.550 Development by department of ecology of design, installation, and operation of sewage pumpout and dump units--Rules.

The department of ecology, in consultation with the commission, shall, for initiation of the state-wide program only, develop criteria for the design, installation, and operation of sewage pumpout and dump units, taking into consideration the ease of access to the unit by the boating public. The department of ecology may adopt rules to administer the provisions of this section.

[1993 c 244 § 34; 1989 c 393 § 6. Formerly RCW 88.12.335, 88.12.410, and 88.36.060.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.560 Boater environmental education program.

The commission shall undertake a state-wide boater environmental education program concerning the effects of boat wastes. The boater environmental education program shall provide informational materials on proper boat waste disposal methods, environmentally safe boat maintenance practices, locations of sewage pumpout and dump units, and boat oil recycling facilities.

[1993 c 244 § 35; 1989 c 393 § 7. Formerly RCW 88.12.345, 88.12.420, and 88.36.070.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.570 Grants for environmental education or boat waste management planning.

The commission shall award grants to local government entities for boater environmental education or boat waste management planning. Grants shall be allocated according to criteria developed by the commission.

[1989 c 393 § 8. Formerly RCW 88.12.355, 88.12.430, and 88.36.080.]

RCW 79A.60.580 Review of programs by commission.

The commission shall, in consultation with interested parties, review progress on installation of sewage pumpout and dump units, the boater environmental education program, and the boating safety program.

[1999 c 249 § 1508; 1993 c 244 § 36; 1989 c 393 § 9. Formerly RCW 88.12.365, 88.12.440, and 88.36.090.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.590 Allocation of funds.

The amounts allocated in accordance with *RCW 82.49.030(3) shall be expended upon appropriation in accordance with the following limitations:

(1) Thirty percent of the funds shall be appropriated to the interagency committee for outdoor recreation and be expended for use by state and local government for public recreational waterway boater access and boater destination sites. Priority shall be given to critical site acquisition. The interagency committee for outdoor recreation shall administer such funds as a competitive grants program. The amounts provided for in this subsection shall be evenly divided between state and local governments.

(2) Thirty percent of the funds shall be expended by the commission exclusively for sewage pumpout or dump units at publicly and privately owned marinas as provided for in RCW 79A.60.530 and 79A.60.540.

(3) Twenty-five percent of the funds shall be expended for grants to state agencies and other public entities to enforce boating safety and registration laws and to carry out boating safety programs. The commission shall administer such grant program.

(4) Fifteen percent shall be expended for instructional materials, programs or grants to the public school system, public entities, or other nonprofit community organizations to support boating safety and boater environmental education or boat waste management planning. The commission shall administer this program.

[2000 c 11 § 113; 1993 c 244 § 37; 1989 c 393 § 11. Formerly RCW 88.12.375, 88.12.450, and 88.36.100.]

Notes:

***Reviser's note:** RCW 82.49.030 was amended by 2000 c 103 § 18, deleting subsection (3).

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 79A.60.595 Commission to adopt rules.

The commission shall adopt rules as are necessary to carry out all sections of chapter 393, Laws of 1989 except for RCW 79A.60.550 and 82.49.030. The commission shall comply with all applicable provisions of chapter 34.05 RCW in adopting the rules.

[1999 c 249 § 1509; 1989 c 393 § 14. Formerly RCW 88.12.385, 88.12.460, and 88.36.110.]

Notes:

Severability--1999 c 249: See note following RCW 79A.05.010.

RCW 79A.60.600 Liquid petroleum gas leak warning devices--Findings.

(1) The legislature finds that:

(a) Washington state has the greatest length of marine shoreline miles of the lower forty-eight states;

(b) Such marine waters and the extensive freshwater lakes and rivers of the state provide innumerable recreational opportunities, and support a state recreational vessel population that is one of the largest in the country;

(c) Many of Washington's popular recreational waters are remote from population centers and thus remote from emergency health care facilities;

(d) Washington's climate in the western portion of the state, in which its marine recreational waters lie, is cool and wet for much of the year. Much of the state's recreational vessel activity is conducted in the late fall and winter months in connection with fishing activities. For these reasons the great majority of Washington vessels are equipped with heating devices. These appliances are in use for a much greater portion of the boating season than in other states, and are predominantly fueled by liquid petroleum gas;

(e) Current state and federal standards governing heating and cooking appliances on vessels that are fueled by liquid petroleum gas do not adequately protect against undetected gas leaks. Such gas leaks have led to explosions on Washington waters, causing loss of life and property damage;

(f) The commission coordinates a state-wide program of boating safety education to communicate accident prevention information to boaters at risk of fires, explosions, and other hazards, and administers a boating accident reporting program to assess the effectiveness of accident prevention measures.

(2) It is the intent of the legislature to address the state's unique local circumstances regarding inadequate protection of Washington's boaters from undetected leaks of liquid petroleum gas-fueled appliances by incorporating into the boating safety program an intensified boating fire prevention program with special emphasis on preventing fires and carbon monoxide

poisoning caused by auxiliary fuels and appliances.

[1994 c 151 § 1; 1993 c 469 § 1. Formerly RCW 88.12.500.]

Notes:

Severability--1993 c 469: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1993 c 469 § 7.]

Effective date--1993 c 469: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 17, 1993]." [1993 c 469 § 8.]

RCW 79A.60.610 Recreational boating fire prevention education program.

The commission shall undertake a state-wide recreational boating fire prevention education program concerning the safe use of marine fuels and electrical systems and the hazards of carbon monoxide. The boating fire prevention education program shall provide for the distribution of fire safety materials and decals warning of fire hazards and for educational opportunities to educate boaters on the safety practices needed to operate heaters, stoves, and other appliances in Washington's unique aquatic environment. The commission shall evaluate the boating public's voluntary participation in the program and the program's impact on safe boating.

[1994 c 151 § 2. Formerly RCW 88.12.505.]

RCW 79A.60.620 Small spill prevention education program.

(1) The Washington sea grant program, in consultation with the department of ecology, shall develop and conduct a voluntary spill prevention education program that targets small spills from commercial fishing vessels, ferries, cruise ships, ports, and marinas. Washington sea grant shall coordinate the spill prevention education program with recreational boater education performed by the state parks and recreation commission.

(2) The spill prevention education program shall illustrate ways to reduce oil contamination of bilge water, accidental spills of hydraulic fluid and other hazardous substances during routine maintenance, and reduce spillage during refueling. The program shall illustrate proper disposal of oil and hazardous substances and promote strategies to meet shoreside oil and hazardous substance handling, and disposal needs of the targeted groups. The program shall include a series of training workshops and the development of educational materials.

[2000 c 11 § 114; 1991 c 200 § 110. Formerly RCW 90.56.090.]

**Chapter 79A.65 RCW
COMMISSION MOORAGE FACILITIES**

Sections

79A.65.010 Definitions.
79A.65.020 Securing unauthorized vessels--Notice--Claiming vessels--Abandoned vessels.

79A.65.030	Sale of abandoned vessels--Notice--Redemption of vessels--Use of proceeds--Disposal of vessels.
79A.65.040	Action to recover charges--Attorneys' fees--Costs.
79A.65.050	Rights not affected.
79A.65.900	Severability--1994 c 51.

RCW 79A.65.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Charges" means charges of the commission for moorage and storage, and all other charges related to the vessel and owing to or that become owing to the commission, including but not limited to costs of securing, disposing, or removing vessels, damages to any commission facility, and any costs of sale and related legal expenses for implementing RCW 79A.65.020 and 79A.65.030.

(2) "Commission" means the Washington state parks and recreation commission.

(3) "Commission facility" means any property or facility owned, leased, operated, managed, or otherwise controlled by the commission or by a person pursuant to a contract with the commission.

(4) "Owner" means a person who has a lawful right to possession of a vessel by purchase, exchange, gift, lease, inheritance, or legal action whether or not the vessel is subject to a security interest, and shall not include the holder of a bona fide security interest.

(5) "Person" means any natural person, firm, partnership, corporation, association, organization, or any other entity.

(6)(a) "Registered owner" means any person that is either: (i) Shown as the owner in a vessel certificate of documentation issued by the secretary of the United States department of transportation under 46 U.S.C. Sec. 12103; or (ii) the registered owner or legal owner of a vessel for which a certificate of title has been issued under chapter 88.02 RCW; or (iii) the owner of a vessel registered under the vessel registration laws of another state under which laws the commission can readily identify the ownership of vessels registered with that state.

(b) "Registered owner" also includes: (i) Any holder of a security interest or lien recorded with the United States department of transportation with respect to a vessel on which a certificate of documentation has been issued; (ii) any holder of a security interest identified in a certificate of title for a vessel registered under chapter 88.02 RCW; or (iii) any holder of a security interest in a vessel where the holder is identified in vessel registration information of a state with vessel registration laws that fall within (a)(iii) of this subsection and under which laws the commission can readily determine the identity of the holder.

(c) "Registered owner" does not include any vessel owner or holder of a lien or security interest in a vessel if the vessel does not have visible information affixed to it (such as name and hailing port or registration numbers) that will enable the commission to obtain ownership information for the vessel without incurring unreasonable expense.

(7) "Registered vessel" means a vessel having a registered owner.

(8) "Secured vessel" means any vessel that has been secured by the commission that remains in the commission's possession and control.

(9) "Unauthorized vessel" means a vessel using a commission facility of any type whose owner has not paid the required moorage fees or has left the vessel beyond the posted time limits, or a vessel otherwise present without permission of the commission.

(10) "Vessel" means every watercraft or part thereof constructed, used, or capable of being used as a means of transportation on the water. It includes any equipment or personal property on the vessel that is used or capable of being used for the operation, navigation, or maintenance of the vessel.

[2000 c 11 § 115; 1994 c 51 § 1. Formerly RCW 88.27.010.]

RCW 79A.65.020 Securing unauthorized vessels--Notice--Claiming vessels--Abandoned vessels.

(1) The commission may take reasonable measures, including but not limited to the use of anchors, chains, ropes, and locks, or removal from the water, to secure unauthorized vessels located at or on a commission facility so that the unauthorized vessels are in the possession and control of the commission. At least ten days before securing any unauthorized registered vessel, the commission shall send notification by registered mail to the last registered owner or registered owners of the vessel at their last known address or addresses.

(2) The commission may take reasonable measures, including but not limited to the use of anchors, chains, ropes, locks, or removal from the water, to secure any vessel if the vessel, in the opinion of the commission, is a nuisance, is in danger of sinking or creating other damage to a commission facility, or is otherwise a threat to the health, safety, or welfare of the public or environment at a commission facility. The costs of any such procedure shall be paid by the vessel's owner.

(3) At the time of securing any vessel under subsection (1) or (2) of this section, the commission shall attach to the vessel a readily visible notice or, when practicable, shall post such notice in a conspicuous location at the commission facility in the event the vessel is removed from the premises. The notice shall be of a reasonable size and shall contain the following information:

(a) The date and time the notice was attached or posted;

(b) A statement that the vessel has been secured by the commission and that if the commission's charges, if any, are not paid and the vessel is not removed by (the thirty-fifth consecutive day following the date of attachment or posting of the notice), the vessel will be considered abandoned and will be sold at public auction to satisfy the charges;

(c) The address and telephone number where additional information may be obtained concerning the securing of the vessel and conditions for its release; and

(d) A description of the owner's or secured party's rights under this chapter.

(4) With respect to registered vessels: Within five days of the date that notice is attached or posted under subsection (3) of this section, the commission shall send such notice, by registered mail, to each registered owner.

(5) If a vessel is secured under subsection (1) or (2) of this section, the owner, or any person with a legal right to possess the vessel, may claim the vessel by:

(a) Making arrangements satisfactory to the commission for the immediate removal of the vessel from the commission's control or for authorized storage or moorage; and

(b) Making payment to the commission of all reasonable charges incurred by the commission in securing the vessel under subsections (1) and (2) of this section and of all moorage fees owed to the commission.

(6) A vessel is considered abandoned if, within the thirty-five day period following the date of attachment or posting of notice in subsection (3) of this section, the vessel has not been claimed under subsection (5) of this section.

[1994 c 51 § 2. Formerly RCW 88.27.020.]

RCW 79A.65.030 Sale of abandoned vessels--Notice--Redemption of vessels--Use of proceeds--Disposal of vessels.

(1) The commission may provide for the public sale of vessels considered abandoned under RCW 79A.65.020. At such sales, the vessels shall be sold for cash to the highest and best bidder.

(2) Before a vessel is sold, the commission shall make a reasonable effort to provide notice of sale, at least twenty days before the day of the sale, to each registered owner of a registered vessel and each owner of an unregistered vessel. The notice shall contain the time and place of the sale, a reasonable description of the vessel to be sold, and the amount of charges then owing with respect to the vessel, and a summary of the rights and procedures under this chapter. A notice of sale shall be published at least once, more than ten but not more than twenty days before the sale, in a newspaper of general circulation in the county in which the commission facility is located. This notice shall include: (a) If known, the name of the vessel and the last owner and the owner's address; and (b) a reasonable description of the vessel. The commission may bid all or part of its charges at the sale and may become a purchaser at the sale.

(3) Before a vessel is sold, any person seeking to redeem a secured vessel may commence a lawsuit in the superior court for the county in which the vessel was secured to contest the commission's decision to secure the vessel or the amount of charges owing. This lawsuit shall be commenced within fifteen days of the date the notification was posted under RCW 79A.65.020(3), or the right to a hearing is deemed waived and the owner is liable for any charges owing the commission. In the event of litigation, the prevailing party is entitled to reasonable attorneys' fees and costs.

(4) The proceeds of a sale under this section shall be applied first to the payment of the amount of the reasonable charges incurred by the commission and moorage fees owed to the commission, then to the owner or to satisfy any liens of record or security interests of record on the vessel in the order of their priority. If an owner cannot in the exercise of due diligence be located by the commission within one year of the date of the sale, any excess funds from the sale, following the satisfaction of any bona fide security interest, shall revert to the department of revenue under chapter 63.29 RCW. If the sale is for a sum less than the applicable charges, the

commission is entitled to assert a claim for the deficiency against the vessel owner. Nothing in this section prevents any lien holder or secured party from asserting a claim for any deficiency owed the lien holder or secured party.

(5) If no one purchases the vessel at a sale, the commission may proceed to properly dispose of the vessel in any way the commission considers appropriate, including, but not limited to, destruction of the vessel or by negotiated sale. The commission may assert a claim against the owner for any charges incurred thereby. If the vessel, or any part of the vessel, or any rights to the vessel, are sold under this subsection, any proceeds from the sale shall be distributed in the manner provided in subsection (4) of this section.

[2000 c 11 § 116; 1994 c 51 § 3. Formerly RCW 88.27.030.]

RCW 79A.65.040 Action to recover charges--Attorneys' fees--Costs.

If the full amount of all charges due the commission on an unauthorized vessel is not paid to the commission within thirty days after the date on which notice is affixed or posted under RCW 79A.65.020(3), the commission may bring an action in any court of competent jurisdiction to recover the charges, plus reasonable attorneys' fees and costs incurred by the commission.

[2000 c 11 § 117; 1994 c 51 § 4. Formerly RCW 88.27.040.]

RCW 79A.65.050 Rights not affected.

The rights granted to the commission under this chapter are in addition to any other legal rights the commission may have to secure, hold, and sell a vessel and in no manner does this section alter those rights, or affect the priority of other liens on a vessel.

[1994 c 51 § 5. Formerly 88.27.050.]

RCW 79A.65.900 Severability--1994 c 51.

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

[1994 c 51 § 10. Formerly RCW 88.27.900.]

**Chapter 79A.70 RCW
STATE PARKS GIFT FOUNDATION**

Sections

79A.70.005	Findings.
79A.70.010	Purpose.
79A.70.020	Definitions.
79A.70.030	Washington state parks gift foundation--Establishment--Board of directors--Term of service.

79A.70.040	Foundation's duties--Grant process.
79A.70.050	Foundation moneys not to supplant preexisting funding.
79A.70.900	Severability--2000 c 25.

RCW 79A.70.005 Findings.

The legislature finds that:

- (1) State parks are a valuable asset to the people of the state of Washington, contributing to their health, education, and well-being;
- (2) Well maintained state parks are an attraction and contribute significantly to the economic well-being of the state of Washington;
- (3) Well maintained state parks encourage the appreciation of the natural resources and natural beauty of the state of Washington;
- (4) There is an increasing demand for more state parks and more state parks services;
- (5) There are individuals and groups who desire to contribute to the continued vitality of the state parks system;
- (6) Providing a tax-deductible method for individuals and groups to contribute is an effective way of increasing available funds to improve the state parks system; and
- (7) It is in the public interest to create a nonprofit foundation to provide such a method for individuals and groups to contribute to the preservation, restoration, and enhancement of the state parks system.

[2000 c 25 § 1.]

RCW 79A.70.010 Purpose.

The purpose of the Washington state parks gift foundation is to solicit support for the state parks system, cooperate with other organizations, and to encourage gifts to support and improve the state parks.

[2000 c 25 § 2.]

RCW 79A.70.020 Definitions.

The definitions in this section apply throughout this chapter, unless the context clearly requires otherwise.

- (1) "Foundation" means the Washington state parks gift foundation, created in RCW 79A.70.030.
- (2) "State parks" means that system of parks administered by the commission under this title.
- (3) "Eligible grant recipients" includes any and all of the activities of the commission in carrying out the provisions of this title.
- (4) "Eligible projects" means any project, action, or part of any project or action that

serves to preserve, restore, improve, or enhance the state parks.

[2000 c 25 § 3.]

RCW 79A.70.030 Washington state parks gift foundation--Establishment--Board of directors--Term of service.

(1) By September 1, 2000, the commission shall file articles of incorporation in accordance with the Washington nonprofit corporation act, chapter 24.03 RCW, to establish the Washington state parks gift foundation. The foundation shall not be an agency, instrumentality, or political subdivision of the state and shall not disburse public funds.

(2) The foundation shall have a board of directors consisting of up to fifteen members. Initial members of the board shall be appointed by the governor and collectively have experience in business, charitable giving, outdoor recreation, and parks administration. Initial appointments shall be made by September 30, 2000. Subsequent board members shall be elected by the general membership of the foundation.

(3) Members of the board shall serve three-year terms, except for the initial terms, which shall be staggered by the governor to achieve a balanced mix of terms on the board. Members of the board may serve up to a maximum of three terms. At the end of a term, a member may continue to serve until a successor has been elected.

[2000 c 25 § 4.]

RCW 79A.70.040 Foundation's duties--Grant process.

(1) As soon as practicable, the board of directors shall organize themselves and the foundation suitably to carry out the duties of the foundation, including achieving federal tax-exempt status.

(2) The foundation shall actively solicit contributions from individuals and groups for the benefit of the state parks.

(3) The foundation shall develop criteria for guiding themselves in either the creation of an endowment, or the making of grants to eligible grant recipients and eligible projects in the state parks, or both.

(4) A competitive grant process shall be conducted at least annually by the foundation to award funds to the state parks. Competitive grant applications shall only be submitted to the foundation by the commission. The process shall be started as soon as practicable. Grants shall be awarded to eligible projects consistent with the criteria developed by the foundation and shall be available only for state parks use on eligible projects.

[2000 c 25 § 5.]

RCW 79A.70.050 Foundation moneys not to supplant preexisting funding.

Money provided to the state parks by the foundation shall not be used to supplant

preexisting funding sources.

[2000 c 25 § 6.]

RCW 79A.70.900 Severability--2000 c 25.

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

[2000 c 25 § 7.]

**Title 80 RCW
PUBLIC UTILITIES**

Chapters

- 80.01 Utilities and transportation commission.**
- 80.04 Regulations--General.**
- 80.08 Securities.**
- 80.12 Transfers of property.**
- 80.16 Affiliated interests.**
- 80.20 Investigation of public service companies.**
- 80.24 Regulatory fees.**
- 80.28 Gas, electrical, and water companies.**
- 80.32 Electric franchises and rights of way.**
- 80.36 Telecommunications.**
- 80.40 Underground Natural Gas Storage Act.**
- 80.50 Energy facilities--Site locations.**
- 80.52 Energy financing voter approval act.**
- 80.54 Attachments to transmission facilities.**
- 80.58 Nonpolluting power generation exemption.**
- 80.60 Net metering of electricity.**
- 80.66 Radio communications service companies.**
- 80.98 Construction.**

NOTES:

Agreements between electrical public utilities and cooperatives: Chapter 54.48 RCW.

Assessment of public utilities for property tax purposes: Chapter 84.12 RCW.

Conversion of overhead electric and communication facilities to underground: Chapter 35.96 RCW, RCW 36.88.410 through 36.88.480.

Corporate seals, effect of absence from instrument: RCW 64.04.105.

Corporations, annual license fee of public service companies: RCW 23B.01.590.

Easements of public service companies taxable as personalty: RCW 84.20.010.

Electrical advisory board: RCW 19.28.311.

Flaggers--Safety standards: RCW 49.17.350.

Franchise on county roads and bridges: Chapter 36.55 RCW.
Fraud in obtaining telecommunications service: RCW 9.26A.110.
Gas and hazardous liquid pipelines: Chapter 81.88 RCW.
Generating electricity by steam: RCW 43.21.220 through 43.21.410.
Hydroelectric resources, creation of separate legal authority by irrigation districts and cities, towns, or public utility districts: RCW 87.03.825 through 87.03.840.
Mechanics' and materialmen's liens: Chapter 60.04 RCW.
Metropolitan municipal corporations: Chapter 35.58 RCW.
Motor vehicle fuel tax exemption for urban transportation system: RCW 82.36.275.
Municipal utilities: Chapter 35.92 RCW.
Municipal utilities, sale or lease of: Chapter 35.94 RCW.
Municipal water and sewer facilities act: Chapter 35.91 RCW.
Nuclear, thermal power facilities, joint development by cities, public utility districts, electrical companies: Chapter 54.44 RCW.
Operating agencies: Chapter 43.52 RCW.
Party line telephone calls, emergencies: Chapter 70.85 RCW.
Power resources, state division of: Chapter 43.27A RCW.
Public utility districts: Title 54 RCW.
Public utility tax: Chapter 82.16 RCW.
State department of conservation: Chapter 43.27A RCW.
State power commission: Chapter 43.27A RCW.
Traffic control at work sites: RCW 47.36.200 through 47.36.230.
Underground utilities, records of location: Chapter 19.122 RCW.
Utility poles, unlawful to attach objects: RCW 70.54.090, 70.54.100.
Water resources, state division of: Chapter 43.27A RCW.

Chapter 80.01 RCW

UTILITIES AND TRANSPORTATION COMMISSION

Sections

80.01.010	Commission created--Appointment of members--Terms--Vacancies--Removal--Salary.
80.01.020	Commissioners--Oath, bond, and qualifications--Persons excluded from office and employment.
80.01.030	Commission to employ secretary and other assistants--Secretary's duties--Deputies.
80.01.040	General powers and duties of commission.
80.01.050	Quorum--Hearings--Actions deemed those of the commission.
80.01.060	Administrative law judges--Powers--Designated persons for emergency adjudications.
80.01.070	Joint investigations, hearings, orders.
80.01.075	Authority to initiate, participate in federal administrative agency proceedings.
80.01.080	Public service revolving fund.
80.01.090	Proceedings public records--Seal.
80.01.100	Duties of attorney general.
80.01.110	Wholesale telecommunications services--Commission authorized to review rates, terms, conditions.
80.01.300	Certain provisions not to detract from commission powers, duties, and functions.

Notes:

Collection agencies, retained by public bodies to collect debts--Fees: RCW 19.16.500.
Solid waste collection districts in counties, commission findings necessary: RCW 36.58A.030.

RCW 80.01.010 Commission created--Appointment of members--Terms--Vacancies--Removal--Salary.

There is hereby created and established a state commission to be known and designated as the Washington utilities and transportation commission, and in this chapter referred to as the commission.

The commission shall be composed of three members appointed by the governor, with the consent of the senate. Not more than two members of said commission shall belong to the same political party.

The members of the first commission to be appointed after taking effect of this section shall be appointed for terms beginning April 1, 1951, and expiring as follows: One commissioner for the term expiring January 1, 1953; one commissioner for the term expiring January 1, 1955; one commissioner for the term expiring January 1, 1957. Each of the commissioners shall hold office until his successor is appointed and qualified. Upon the expiration of the terms of the three commissioners first to be appointed as herein provided, each succeeding commissioner shall be appointed and hold office for the term of six years. One of such commissioners to be designated by the governor, shall, during the term of the appointing governor, be the chairman of the commission.

Each commissioner shall receive a salary as may be fixed by the governor in accordance with the provisions of RCW 43.03.040.

Any member of the commission may be removed for inefficiency, malfeasance or misfeasance in office, upon specific written charges filed by the governor, who shall transmit such written charges to the member accused and to the chief justice of the supreme court. The chief justice shall thereupon designate a special tribunal composed of three judges of the superior court to hear and adjudicate the charges. Such tribunal shall fix the time, place and procedure for the hearing, and the hearing shall be public. The decision of such tribunal shall be final and not subject to review.

If the tribunal specified herein finds the charges of the governor to be true, the governor shall have the right to immediately remove the commissioner from office, to declare the position of the commissioner vacant, and appoint another commissioner to the position in accordance with the provisions of the law.

Any vacancy arising in the office of commissioner shall be filled by appointment by the governor, and an appointee selected to fill such vacancy shall hold office for the balance of the full term for which his predecessor on the commission was appointed.

If a vacancy occurs while the senate is not in session, the governor shall make a temporary appointment until the next meeting of the senate, when he shall present to the senate his nomination or nominations for the office to be filled.

[1961 c 307 § 4; 1961 c 14 § 80.01.010. Prior: 1955 c 340 § 7; 1951 c 260 § 1; 1949 c 117 § 1; Rem. Supp. 1949 § 10964-115-1. Formerly RCW 43.53.010.]

RCW 80.01.020 Commissioners--Oath, bond, and qualifications--Persons excluded from office and employment.

Each commissioner shall, before entering upon the duties of his office, take and subscribe the constitutional oath of office, and furnish bond to the state in the sum of twenty thousand dollars conditioned for the faithful discharge of the duties of his office and for the proper accounting for all funds that may come into his possession by virtue of his office. Each commissioner shall be a qualified elector of this state and no person in the employ of or holding any official relation to any corporation or person, which corporation or person is subject in whole or in part to regulation by the commission, and no person owning stocks or bonds of any such corporation or who is in any manner pecuniarily interested therein shall be appointed or hold the office of commissioner or be appointed or employed by the commission: PROVIDED, That if any such person shall become the owner of such stocks or bonds or become pecuniarily interested in such corporation otherwise than voluntarily, he shall within a reasonable time divest himself of such ownership or interest, and failing to do so his office or employment shall become vacant.

[1961 c 14 § 80.01.020. Prior: 1949 c 117 § 2; Rem. Supp. 1949 § 10964-115-2. Formerly RCW 43.53.020 and 43.53.030.]

RCW 80.01.030 Commission to employ secretary and other assistants--Secretary's duties--Deputies.

The commission shall appoint and employ a secretary and such accounting, engineering, expert and clerical assistants, and such other qualified assistants as may be necessary to carry on the administrative work of the commission.

The secretary shall be the custodian of the commission's official seal, and shall keep full and accurate minutes of all transactions, proceedings and determinations of the commission and perform such other duties as may be required by the commission.

The commission may deputize one or more of its assistants to perform, in the name of the commission, such duties of the commission as it deems expedient.

[1961 c 14 § 80.01.030. Prior: 1949 c 117 § 4; 1934 c 267 §§ 2, 3, 5 and 6; Rem. Supp. 1949 § 10964-115-4 and Rem. Supp. 1945 §§ 10459-2, 10459-3, 10459-5, 10459-6; prior: compare prior laws as follows: 1955 c 340 § 7; 1951 c 260 § 1; 1949 c 117 §§ 1, 3, 8; 1945 c 267; 1935 c 8 § 1; 1921 c 7 §§ 25, 26; 1911 c 117. Formerly RCW 43.53.040.]

RCW 80.01.040 General powers and duties of commission.

The utilities and transportation commission shall:

(1) Exercise all the powers and perform all the duties prescribed therefor by this title and by Title 81 RCW, or by any other law.

(2) Regulate in the public interest, as provided by the public service laws, the rates, services, facilities, and practices of all persons engaging in the transportation by whatever means of persons or property within this state for compensation, and related activities; including, but

not limited to, air transportation companies, auto transportation companies, express companies, freight and freight line companies, motor freight companies, motor transportation agents, private car companies, railway companies, sleeping car companies, steamboat companies, street railway companies, toll bridge companies, storage warehousemen, and wharfingers and warehousemen.

(3) Regulate in the public interest, as provided by the public service laws, the rates, services, facilities, and practices of all persons engaging within this state in the business of supplying any utility service or commodity to the public for compensation, and related activities; including, but not limited to, electrical companies, gas companies, irrigation companies, telecommunications companies, and water companies.

(4) Make such rules and regulations as may be necessary to carry out its other powers and duties.

[1985 c 450 § 10; 1961 c 14 § 80.01.040. Prior: (i) 1949 c 117 § 3; Rem. Supp. 1949 § 10964-115-3. (ii) 1945 c 267 § 5; Rem. Supp. 1945 § 10459-5. (iii) 1945 c 267 § 6; Rem. Supp. 1945 § 10459-6. Formerly RCW 43.53.050.]

Notes:

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

Flaggers--Safety standards: RCW 49.17.350.

RCW 80.01.050 Quorum--Hearings--Actions deemed those of the commission.

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission, and may hold hearings at any time or place within or without the state. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or any employee designated and authorized by the commission as provided in RCW 80.01.060. All investigations, inquiries, and hearings of the commission, and all findings, orders, or decisions, made by a commissioner, when approved and confirmed by the commission and filed in its office, shall be and be deemed to be the orders or decisions of the commission.

[1995 c 331 § 2; 1961 c 14 § 80.01.050. Prior: 1949 c 117 § 6; Rem. Supp. 1949 § 10964-115-6. Formerly RCW 43.53.060.]

RCW 80.01.060 Administrative law judges--Powers--Designated persons for emergency adjudications.

(1) The commission may designate employees of the commission as hearing examiners, administrative law judges, and review judges when it deems such action necessary for its general administration. The designated employees have power to administer oaths, to issue subpoenas for the attendance of witnesses and the production of papers, waybills, books, accounts, documents, and testimony, to examine witnesses, and to receive testimony in any inquiry, investigation, hearing, or proceeding in any part of the state, under such rules as the commission may adopt.

(2) In general rate increase filings by a natural gas, electric, or telecommunications

company, the designated employee may preside, but may not enter an initial order unless expressly agreed to in writing by the company making the filing. In all other cases, the designated employee may enter an initial order including findings of fact and conclusions of law in accordance with RCW 34.05.461(1)(a) and (c) and (3) through (9) or 34.05.485. RCW 34.05.461 (1)(b) and (2) do not apply to entry of orders under this section. The designated employee may not enter final orders, except that the commission may designate persons by rule to preside and enter final orders in emergency adjudications under RCW 34.05.479.

(3) If the designated employee does not enter an initial order as provided in subsection (2) of this section, then a majority of the members of the commission who are to enter the final order must hear or review substantially all of the record submitted by any party.

[1995 c 331 § 3; 1991 c 48 § 1; 1981 c 67 § 35; 1961 c 14 § 80.01.060. Prior: 1925 ex.s. c 164 § 1; RRS § 10779-1. Formerly RCW 43.53.070.]

Notes:

Effective dates--Severability--1981 c 67: See notes following RCW 34.12.010.

RCW 80.01.070 Joint investigations, hearings, orders.

The commission shall have full power to make joint or concurrent investigations, hold joint or concurrent hearings, and issue joint or concurrent orders in conjunction or concurrence with any official, board, or commission of any state or of the United States, whether in the holding of such investigations or hearings or in the making of such orders the commission functions under agreements or compacts between states or under the concurrent power of states to regulate interstate commerce or as an agency of the federal government or otherwise. When necessary the commission may hold such joint hearing or investigation outside the state.

[1961 c 14 § 80.01.070. Prior: 1949 c 117 § 7; Rem. Supp. 1949 § 10964-115-7. Formerly RCW 43.53.080.]

RCW 80.01.075 Authority to initiate, participate in federal administrative agency proceedings.

The commission shall have the authority as petitioner, intervenor or otherwise to initiate and/or participate in proceedings before federal administrative agencies in which there is at issue the authority, rates or practices for transportation or utility services affecting the interests of the state of Washington, its businesses and general public, and to do all things necessary in its opinion to present to such federal administrative agencies all facts bearing upon such issues, and to similarly initiate and/or participate in any judicial proceedings relating thereto.

[1967 ex.s. c 49 § 1.]

RCW 80.01.080 Public service revolving fund.

The transportation revolving fund and the public utilities revolving fund are abolished as of April 1, 1949, and as of such date there is created in the state treasury a "Public Service Revolving Fund" to which shall be transferred all moneys which then remain on hand to the

credit of the transportation revolving fund and the public utilities revolving fund, subject, however, to outstanding warrants and other obligations chargeable to appropriations made from such funds. From and after April 1, 1949, regulatory fees payable by all types of public service companies shall be deposited to the credit of the public service revolving fund. Except for expenses payable out of the pipeline safety account, all expense of operation of the Washington utilities and transportation commission shall be payable out of the public service revolving fund.

[2001 c 238 § 8; 1961 c 14 § 80.01.080. Prior: 1949 c 117 § 11; Rem. Supp. 1949 § 10964-115-11. Formerly RCW 43.53.090.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 80.01.090 Proceedings public records--Seal.

All proceedings of the commission and all documents and records in its possession shall be public records, and it shall adopt and use an official seal.

[1998 c 245 § 163; 1987 c 505 § 77; 1977 c 75 § 91; 1961 c 14 § 80.01.090. Prior: 1949 c 117 § 5; Rem. Supp. 1949 § 10964-115-5. Formerly RCW 43.53.100.]

RCW 80.01.100 Duties of attorney general.

It shall be the duty of the attorney general to represent and appear for the people of the state of Washington and the commission in all actions and proceedings involving any question under this title or Title 81 RCW, or under or in reference to any act or order of the commission; and it shall be the duty of the attorney general generally to see that all laws affecting any of the persons or corporations herein enumerated are complied with, and that all laws, the enforcement of which devolves upon the commission, are enforced, and to that end he is authorized to institute, prosecute and defend all necessary actions and proceedings.

[1961 c 14 § 80.01.100. Prior: 1911 c 117 § 5; RRS § 10341.]

RCW 80.01.110 Wholesale telecommunications services--Commission authorized to review rates, terms, conditions.

The commission is authorized to perform the duties required by RCW 53.08.380 and 54.16.340.

[2000 c 81 § 10.]

Notes:

Findings--2000 c 81: See note following RCW 53.08.005.

RCW 80.01.300 Certain provisions not to detract from commission powers, duties, and functions.

Nothing contained in the provisions of RCW 36.58A.010 through 36.58A.040 and 70.95.090 and this section shall detract from the powers, duties, and functions given to the

utilities and transportation commission in chapter 81.77 RCW.

[1971 ex.s. c 293 § 7.]

Chapter 80.04 RCW REGULATIONS--GENERAL

Sections

80.04.010	Definitions.
80.04.015	Conduct of business subject to regulation--Determination by commission.
80.04.020	Procedure before commission and courts.
80.04.030	Number of witnesses may be limited.
80.04.040	Witness fees and mileage.
80.04.050	Protection against self-incrimination.
80.04.060	Depositions--Service of process.
80.04.070	Inspection of books, papers, and documents.
80.04.075	Manner of serving papers.
80.04.080	Annual reports.
80.04.090	Forms of records to be prescribed.
80.04.095	Protection of records containing commercial information.
80.04.100	Production of out-of-state books and records.
80.04.110	Complaints--Hearings--Water systems not meeting board of health standards--Drinking water standards--Nonmunicipal water systems audits.
80.04.120	Hearing--Order--Record.
80.04.130	Suspension of tariff change--Mandatory measured telecommunications service--Washington telephone assistance program service--Effect of abandonment of electrical generation facility on which tax exemption for pollution control equipment is claimed.
80.04.140	Order requiring joint action.
80.04.150	Remunerative rates cannot be changed without approval.
80.04.160	Rules and regulations.
80.04.170	Review of orders.
80.04.180	Supersedeas--Water companies seeking supersedeas.
80.04.190	Appellate review.
80.04.200	Rehearing before commission.
80.04.210	Commission may change orders.
80.04.220	Reparations.
80.04.230	Overcharges--Refund.
80.04.240	Action in court on reparations and overcharges.
80.04.250	Valuation of public service property.
80.04.260	Summary proceedings.
80.04.270	Merchandise accounts to be kept separate.
80.04.280	Purchase and sale of stock by employees.
80.04.290	Sales of stock to employees and customers.
80.04.300	Budgets to be filed by companies--Supplementary budgets.
80.04.310	Commission's control over expenditures.
80.04.320	Budget rules.
80.04.330	Effect of unauthorized expenditure--Emergencies.
80.04.350	Depreciation and retirement accounts.

80.04.360	Earnings in excess of reasonable rate--Consideration in fixing rates.
80.04.380	Penalties--Violations by public service companies.
80.04.385	Penalties--Violations by officers, agents, and employees of public service companies.
80.04.387	Penalties--Violations by other corporations.
80.04.390	Penalties--Violations by persons.
80.04.400	Actions to recover penalties--Disposition of fines, penalties, and forfeitures.
80.04.405	Additional penalties--Violations by public service companies and officers, agents, and employees thereof.
80.04.410	Orders and rules conclusive.
80.04.420	Intervention by commission where order or rule is involved.
80.04.430	Findings of commission prima facie correct.
80.04.440	Companies liable for damages.
80.04.450	Certified copies of orders, rules, etc.--Evidentiary effect.
80.04.460	Investigation of accidents.
80.04.470	Commission to enforce public service laws--Employees as peace officers.
80.04.480	Rights of action not released--Penalties cumulative.
80.04.500	Application to municipal utilities.
80.04.510	Duties of attorney general.
80.04.520	Approval of lease of utility facilities.
80.04.530	Local exchange company that serves less than two percent of state's access lines--Regulatory exemptions--Reporting requirements.
80.04.550	Thermal energy--Restrictions on authority of commission.

RCW 80.04.010 Definitions.

As used in this title, unless specifically defined otherwise or unless the context indicates otherwise:

"Automatic location identification" means a system by which information about a caller's location, including the seven-digit number or ten-digit number used to place a 911 call or a different seven-digit number or ten-digit number to which a return call can be made from the public switched network, is forwarded to a public safety answering point for display.

"Automatic number identification" means a system that allows for the automatic display of the seven-digit or ten-digit number used to place a 911 call.

"Commission" means the utilities and transportation commission.

"Commissioner" means one of the members of such commission.

"Competitive telecommunications company" means a telecommunications company which has been classified as such by the commission pursuant to RCW 80.36.320.

"Competitive telecommunications service" means a service which has been classified as such by the commission pursuant to RCW 80.36.330.

"Corporation" includes a corporation, company, association or joint stock association.

"Person" includes an individual, a firm or partnership.

"Gas plant" includes all real estate, fixtures and personal property, owned, leased, controlled, used or to be used for or in connection with the transmission, distribution, sale or furnishing of natural gas, or the manufacture, transmission, distribution, sale or furnishing of

other type gas, for light, heat or power.

"Gas company" includes every corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receiver appointed by any court whatsoever, and every city or town, owning, controlling, operating or managing any gas plant within this state.

"Electric plant" includes all real estate, fixtures and personal property operated, owned, used or to be used for or in connection with or to facilitate the generation, transmission, distribution, sale or furnishing of electricity for light, heat, or power for hire; and any conduits, ducts or other devices, materials, apparatus or property for containing, holding or carrying conductors used or to be used for the transmission of electricity for light, heat or power.

"Electrical company" includes any corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever (other than a railroad or street railroad company generating electricity solely for railroad or street railroad purposes or for the use of its tenants and not for sale to others), and every city or town owning, operating or managing any electric plant for hire within this state. "Electrical company" does not include a company or person employing a cogeneration facility solely for the generation of electricity for its own use or the use of its tenants or for sale to an electrical company, state or local public agency, municipal corporation, or quasi municipal corporation engaged in the sale or distribution of electrical energy, but not for sale to others, unless such company or person is otherwise an electrical company.

"LATA" means a local access transport area as defined by the commission in conformance with applicable federal law.

"Private telecommunications system" means a telecommunications system controlled by a person or entity for the sole and exclusive use of such person, entity, or affiliate thereof, including the provision of private shared telecommunications services by such person or entity. "Private telecommunications system" does not include a system offered for hire, sale, or resale to the general public.

"Private shared telecommunications services" includes the provision of telecommunications and information management services and equipment within a user group located in discrete private premises in building complexes, campuses, or high-rise buildings, by a commercial shared services provider or by a user association, through privately owned customer premises equipment and associated data processing and information management services and includes the provision of connections to the facilities of a local exchange and to interexchange telecommunications companies.

"Private switch automatic location identification service" means a service that enables automatic location identification to be provided to a public safety answering point for 911 calls originating from station lines served by a private switch system.

"Radio communications service company" includes every corporation, company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers appointed by any court, and every city or town making available facilities to provide radio communications service, radio paging, or cellular communications service for hire, sale, or resale.

"Telecommunications company" includes every corporation, company, association, joint

stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, and every city or town owning, operating or managing any facilities used to provide telecommunications for hire, sale, or resale to the general public within this state.

"Noncompetitive telecommunications service" means any service which has not been classified as competitive by the commission.

"Facilities" means lines, conduits, ducts, poles, wires, cables, cross-arms, receivers, transmitters, instruments, machines, appliances, instrumentalities and all devices, real estate, easements, apparatus, property and routes used, operated, owned or controlled by any telecommunications company to facilitate the provision of telecommunications service.

"Telecommunications" is the transmission of information by wire, radio, optical cable, electromagnetic, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.

"Water system" includes all real estate, easements, fixtures, personal property, dams, dikes, head gates, weirs, canals, reservoirs, flumes or other structures or appliances operated, owned, used or to be used for or in connection with or to facilitate the supply, storage, distribution, sale, furnishing, diversion, carriage, apportionment or measurement of water for power, irrigation, reclamation, manufacturing, municipal, domestic or other beneficial uses for hire.

"Water company" includes every corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, and every city or town owning, controlling, operating, or managing any water system for hire within this state: PROVIDED, That for purposes of commission jurisdiction it shall not include any water system serving less than one hundred customers where the average annual gross revenue per customer does not exceed three hundred dollars per year, which revenue figure may be increased annually by the commission by rule adopted pursuant to chapter 34.05 RCW to reflect the rate of inflation as determined by the implicit price deflator of the United States department of commerce: AND PROVIDED FURTHER, That such measurement of customers or revenues shall include all portions of water companies having common ownership or control, regardless of location or corporate designation. "Control" as used herein shall be defined by the commission by rule and shall not include management by a satellite agency as defined in chapter 70.116 RCW if the satellite agency is not an owner of the water company. "Water company" also includes, for auditing purposes only, nonmunicipal water systems which are referred to the commission pursuant to an administrative order from the department, or the city or county as provided in RCW 80.04.110. However, water companies exempt from commission regulation shall be subject to the provisions of chapter 19.86 RCW. A water company cannot be removed from regulation except with the approval of the commission. Water companies subject to regulation may petition the commission for removal from regulation if the number of customers falls below one hundred or the average annual revenue per customer falls below three hundred dollars. The commission is authorized to maintain continued regulation if it finds that the public interest so requires.

"Cogeneration facility" means any machinery, equipment, structure, process, or property,

or any part thereof, installed or acquired for the primary purpose of the sequential generation of electrical or mechanical power and useful heat from the same primary energy source or fuel.

"Public service company" includes every gas company, electrical company, telecommunications company, and water company. Ownership or operation of a cogeneration facility does not, by itself, make a company or person a public service company.

"Local exchange company" means a telecommunications company providing local exchange telecommunications service.

"Department" means the department of health.

The term "service" is used in this title in its broadest and most inclusive sense.

[1995 c 243 § 2; 1991 c 100 § 1; 1989 c 101 § 2; 1987 c 229 § 1. Prior: 1985 c 450 § 2; 1985 c 167 § 1; 1985 c 161 § 1; 1979 ex.s. c 191 § 10; 1977 ex.s. c 47 § 1; 1963 c 59 § 1; 1961 c 14 § 80.04.010; prior: 1955 c 316 § 2; prior: 1929 c 223 § 1, part; 1923 c 116 § 1, part; 1911 c 117 § 8, part; RRS § 10344, part.]

Notes:

Findings--Severability--1995 c 243: See notes following RCW 80.36.555.

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

Severability--1979 ex.s. c 191: See RCW 82.35.900.

RCW 80.04.015 Conduct of business subject to regulation--Determination by commission.

Whether or not any person or corporation is conducting business subject to regulation under this title, or has performed or is performing any act requiring registration or approval of the commission without securing such registration or approval, shall be a question of fact to be determined by the commission. Whenever the commission believes that any person or corporation is engaged in any activity without first complying with the requirements of this title, it may institute a special proceeding requiring such person or corporation to appear before the commission at a location convenient for witnesses and the production of evidence and produce information, books, records, accounts, and other memoranda, and give testimony under oath as to the activities being conducted. The commission may consider any and all facts that may indicate the true nature and extent of the operations or acts and may subpoena such witnesses and documents as it deems necessary.

After investigation, the commission is authorized and directed to issue the necessary order or orders declaring the activities to be subject to, or not subject to, the provisions of this title. In the event the activities are found to be subject to the provisions of this title, the commission shall issue such orders as may be necessary to require all parties involved in the activities to comply with this title, and with respect to services found to be reasonably available from alternative sources, to issue orders to cease and desist from providing jurisdictional services pending full compliance.

In proceedings under this section, no person or corporation may be excused from testifying or from producing any information, book, document, paper, or account before the commission when ordered to do so, on the ground that the testimony or evidence, information, book, document, or account required may tend to incriminate him or her or subject him or her to

penalty or forfeiture specified in this title; but no person or corporation may be prosecuted, punished, or subjected to any penalty or forfeiture specified in this title for or on account of any account, transaction, matter, or thing concerning which he or she shall under oath have testified or produced documentary evidence in proceedings under this section: PROVIDED, That no person so testifying may be exempt from prosecution or punishment for any perjury committed by him or her in such testimony: PROVIDED FURTHER, That the exemption from prosecution in this section extends only to violations of this title.

Until July 1, 1994, in any proceeding instituted under this section to determine whether a person or corporation owning, controlling, operating, or managing a water system is subject to commission regulation, and where the person or corporation has failed or refused to provide sufficient information or documentation to enable the commission to make such a determination, the burden shall be on such person or corporation to prove that the person's or corporation's operations or acts are not subject to commission regulation.

[1991 c 101 § 1; 1986 c 11 § 1.]

RCW 80.04.020 Procedure before commission and courts.

Each commissioner shall have power to administer oaths, certify to all official acts, and to issue subpoenas for the attendance of witnesses and the production of papers, books, accounts, documents and testimony in any inquiry, investigation, hearing or proceeding in any part of the state.

The superior court of the county in which any such inquiry, investigation, hearing or proceeding may be had, shall have power to compel the attendance of witnesses and the production of papers, books, accounts, documents and testimony as required by such subpoena. The commission or the commissioner before which the testimony is to be given or produced, in case of the refusal of any witness to attend or testify or produce any papers required by the subpoena, shall report to the superior court in and for the county in which the proceeding is pending by petition, setting forth that due notice has been given of the time and place of attendance of said witnesses, or the production of said papers, and that the witness has been summoned in the manner prescribed in this chapter, and that the fees and mileage of the witness have been paid or tendered to the witness for his attendance and testimony, and that the witness has failed and refused to attend or produce the papers required by the subpoena, before the commission, in the cause or proceedings named in the notice and subpoena, or has refused to answer questions propounded to him in the course of such proceeding, and ask an order of said court, compelling the witness to attend and testify before the commission. The court, upon the petition of the commission, shall enter an order directing the witness to appear before said court at a time and place to be fixed by the court in such order, and then and there show cause why he has not responded to said subpoena. A copy of said order shall be served upon said witness. If it shall appear to the court that said subpoena was regularly issued by the commission, the court shall thereupon enter an order that said witness appear before the commission at said time and place as fixed in said order, and testify or produce the required papers, and upon failing to obey said order, said witness shall be dealt with as for contempt of court.

[1961 c 14 § 80.04.020. Prior: 1911 c 117 § 75, part; RRS § 10413, part.]

RCW 80.04.030 Number of witnesses may be limited.

In all proceedings before the commission the commission shall have the right, in their discretion, to limit the number of witnesses testifying upon any subject or proceeding to be inquired of before the commission.

[1961 c 14 § 80.04.030. Prior: 1911 c 117 § 75, part; RRS § 10413, part.]

RCW 80.04.040 Witness fees and mileage.

Each witness who shall appear under subpoena shall receive for his attendance four dollars per day and ten cents per mile traveled by the nearest practicable route in going to and returning from the place of hearing. No witness shall be entitled to fees or mileage from the state when summoned at the instance of the public service companies affected.

[1961 c 14 § 80.04.040. Prior: 1955 c 79 § 1; 1911 c 117 § 76, part; RRS 10414, part.]

RCW 80.04.050 Protection against self-incrimination.

The claim by any witness that any testimony sought to be elicited may tend to incriminate him shall not excuse such witness from testifying, but such evidence or testimony shall not be used against such person on the trial of any criminal proceeding, excepting in a prosecution for perjury. The commissioner shall have power to compel the attendance of witnesses at any place within the state.

[1961 c 14 § 80.04.050. Prior: 1911 c 117 § 76, part; RRS 10414, part.]

Notes:

Powers of each commissioner to compel attendance of witnesses: RCW 80.04.020.

RCW 80.04.060 Depositions--Service of process.

The commission shall have the right to take the testimony of any witness by deposition, and for that purpose the attendance of witnesses and the production of books, documents, papers and accounts may be enforced in the same manner as in the case of hearings before the commission, or any member thereof. Process issued under the provisions of this chapter shall be served as in civil cases.

[1961 c 14 § 80.04.060. Prior: 1911 c 117 § 76, part; RRS § 10414, part.]

RCW 80.04.070 Inspection of books, papers, and documents.

The commission and each commissioner, or any person employed by the commission, shall have the right, at any and all times, to inspect the accounts, books, papers and documents of

any public service company, and the commission, or any commissioner, may examine under oath any officer, agent or employee of such public service company in relation thereto, and with reference to the affairs of such company: PROVIDED, That any person other than a commissioner who shall make any such demand shall produce his authority from the commission to make such inspection.

[1961 c 14 § 80.04.070. Prior: 1911 c 117 § 77; RRS § 10415.]

RCW 80.04.075 Manner of serving papers.

All notices, applications, complaints, findings of fact, opinions and orders required by this title to be served may be served by mail and service thereof shall be deemed complete when a true copy of such paper or document is deposited in the post office properly addressed and stamped.

[1961 c 14 § 80.04.075. Prior: 1933 c 165 § 7; RRS § 10458-1. Formerly RCW 80.04.370.]

RCW 80.04.080 Annual reports.

Every public service company shall annually furnish to the commission a report in such form as the commission may require, and shall specifically answer all questions propounded to it by the commission, upon or concerning which the commission may need information. Such annual reports shall show in detail the amount of capital stock issued, the amounts paid therefor and the manner of payment for same, the dividends paid, the surplus fund, if any, and the number of stockholders, the funded and floating debts and the interest paid thereon, the cost and value of the company's property, franchises and equipment, the number of employees and the salaries paid each class, the accidents to employees and other persons and the cost thereof, the amounts expended for improvements each year, how expended and the character of such improvements, the earnings or receipts from each franchise or business and from all sources, the proportion thereof earned from business moving wholly within the state and the proportion earned from interstate business, the operating and other expenses and the proportion of such expense incurred in transacting business wholly within the state, and proportion incurred in transacting interstate business, such division to be shown according to such rules of division as the commission may prescribe, the balances of profit and loss, and a complete exhibit of the financial operations of the company each year, including an annual balance sheet. Such report shall also contain such information in relation to rates, charges or regulations concerning charges, or agreements, arrangements or contracts affecting the same, as the commission may require; and the commission may, in its discretion, for the purpose of enabling it the better to carry out the provisions of this title, prescribe the period of time within which all public service companies subject to the provisions of this title shall have, as near as may be, a uniform system of accounts, and the manner in which such accounts shall be kept. Such detailed report shall contain all the required statistics for the period of twelve months ending on the last day of any particular month prescribed by the commission for any public service company. Such reports shall be made out under oath and filed with the commission at its office in Olympia on such date as the

commission specifies by rule, unless additional time be granted in any case by the commission. The commission shall have authority to require any public service company to file monthly reports of earnings and expenses, and to file periodical or special, or both periodical and special, reports concerning any matter about which the commission is authorized or required by this or any other law, to inquire into or keep itself informed about, or which it is required to enforce, such periodical or special reports to be under oath whenever the commission so requires.

[1989 c 107 § 1; 1961 c 14 § 80.04.080. Prior: 1911 c 117 § 78, part; RRS § 10416, part.]

RCW 80.04.090 Forms of records to be prescribed.

The commission may, in its discretion, prescribe the forms of any and all accounts, records and memoranda to be kept by public service companies, including the accounts, records and memoranda of the movement of traffic, sales of its product, the receipts and expenditures of money. The commission shall at all times have access to all accounts, records and memoranda kept by public service companies, and may employ special agents or examiners, who shall have power to administer oaths and authority, under the order of the commission, to examine witnesses and to inspect and examine any and all accounts, records and memoranda kept by such companies. The commission may, in its discretion, prescribe the forms of any and all reports, accounts, records and memoranda to be furnished and kept by any public service company whose line or lines extend beyond the limits of this state, which are operated partly within and partly without the state, so that the same shall show any information required by the commission concerning the traffic movement, receipts and expenditures appertaining to those parts of the line within the state.

[1961 c 14 § 80.04.090. Prior: 1911 c 117 § 78, part; RRS § 10416, part.]

RCW 80.04.095 Protection of records containing commercial information.

Records, subject to chapter 42.17 RCW, filed with the commission or the attorney general from any person which contain valuable commercial information, including trade secrets or confidential marketing, cost, or financial information, or customer-specific usage and network configuration and design information, shall not be subject to inspection or copying under chapter 42.17 RCW: (1) Until notice to the person or persons directly affected has been given; and (2) if, within ten days of the notice, the person has obtained a superior court order protecting the records as confidential. The court shall determine that the records are confidential and not subject to inspection and copying if disclosure would result in private loss, including an unfair competitive disadvantage. When providing information to the commission or the attorney general, a person shall designate which records or portions of records contain valuable commercial information. Nothing in this section shall prevent the use of protective orders by the commission governing disclosure of proprietary or confidential information in contested proceedings.

[1987 c 107 § 1.]

RCW 80.04.100 Production of out-of-state books and records.

The commission may by order with or without hearing require the production within this state, at such time and place as it may designate, of any books, accounts, papers or records kept by any public service company in any office or place without this state, or at the option of the company verified copies thereof, so that an examination thereof may be made by the commission or under its direction.

[1961 c 14 § 80.04.100. Prior: 1933 c 165 § 2; 1911 c 117 § 79; RRS § 10421.]

RCW 80.04.110 Complaints--Hearings--Water systems not meeting board of health standards--Drinking water standards--Nonmunicipal water systems audits.

(1) Complaint may be made by the commission of its own motion or by any person or corporation, chamber of commerce, board of trade, or any commercial, mercantile, agricultural or manufacturing society, or any body politic or municipal corporation, or by the public counsel section of the office of the attorney general, or its successor, by petition or complaint in writing, setting forth any act or thing done or omitted to be done by any public service corporation in violation, or claimed to be in violation, of any provision of law or of any order or rule of the commission: PROVIDED, That no complaint shall be entertained by the commission except upon its own motion, as to the reasonableness of the schedule of the rates or charges of any gas company, electrical company, water company, or telecommunications company, unless the same be signed by the mayor, council or commission of the city or town in which the company complained of is engaged in business, or not less than twenty-five consumers or purchasers of such gas, electricity, water or telecommunications service, or at least twenty-five percent of the consumers or purchasers of the company's service: PROVIDED, FURTHER, That when two or more public service corporations, (meaning to exclude municipal and other public corporations) are engaged in competition in any locality or localities in the state, either may make complaint against the other or others that the rates, charges, rules, regulations or practices of such other or others with or in respect to which the complainant is in competition, are unreasonable, unremunerative, discriminatory, illegal, unfair or intending or tending to oppress the complainant, to stifle competition, or to create or encourage the creation of monopoly, and upon such complaint or upon complaint of the commission upon its own motion, the commission shall have power, after notice and hearing as in other cases, to, by its order, subject to appeal as in other cases, correct the abuse complained of by establishing such uniform rates, charges, rules, regulations or practices in lieu of those complained of, to be observed by all of such competing public service corporations in the locality or localities specified as shall be found reasonable, remunerative, nondiscriminatory, legal, and fair or tending to prevent oppression or monopoly or to encourage competition, and upon any such hearing it shall be proper for the commission to take into consideration the rates, charges, rules, regulations and practices of the public service corporation or corporations complained of in any other locality or localities in the state.

(2) All matters upon which complaint may be founded may be joined in one hearing, and

no motion shall be entertained against a complaint for misjoinder of complaints or grievances or misjoinder of parties; and in any review of the courts of orders of the commission the same rule shall apply and pertain with regard to the joinder of complaints and parties as herein provided: PROVIDED, All grievances to be inquired into shall be plainly set forth in the complaint. No complaint shall be dismissed because of the absence of direct damage to the complainant.

(3) Upon the filing of a complaint, the commission shall cause a copy thereof to be served upon the person or corporation complained of, which shall be accompanied by a notice fixing the time when and place where a hearing will be had upon such complaint. The time fixed for such hearing shall not be less than ten days after the date of the service of such notice and complaint, excepting as herein provided. The commission shall enter its final order with respect to a complaint filed by any entity or person other than the commission within ten months from the date of filing of the complaint, unless the date is extended for cause. Rules of practice and procedure not otherwise provided for in this title may be prescribed by the commission. Such rules may include the requirement that a complainant use informal processes before filing a formal complaint.

(4) The commission shall, as appropriate, audit a nonmunicipal water system upon receipt of an administrative order from the department, or the city or county in which the water system is located, finding that the water delivered by a system does not meet state board of health standards adopted under RCW 43.20.050(2)(a) or standards adopted under chapters 70.116 and 70.119A RCW, and the results of the audit shall be provided to the requesting department, city, or county. However, the number of nonmunicipal water systems referred to the commission in any one calendar year shall not exceed twenty percent of the water companies subject to commission regulation as defined in RCW 80.04.010.

Every nonmunicipal water system referred to the commission for audit under this section shall pay to the commission an audit fee in an amount, based on the system's twelve-month audited period, equal to the fee required to be paid by regulated companies under RCW 80.24.010.

(5) Any customer or purchaser of service from a water system or company that is subject to commission regulation may file a complaint with the commission if he or she has reason to believe that the water delivered by the system to the customer does not meet state drinking water standards under chapter 43.20 or 70.116 RCW. The commission shall investigate such a complaint, and shall request that the state department of health or local health department of the county in which the system is located test the water for compliance with state drinking water standards, and provide the results of such testing to the commission. The commission may decide not to investigate the complaint if it determines that the complaint has been filed in bad faith, or for the purpose of harassment of the water system or company, or for other reasons has no substantial merit. The water system or company shall bear the expense for the testing. After the commission has received the complaint from the customer and during the pendency of the commission investigation, the water system or company shall not take any steps to terminate service to the customer or to collect any amounts alleged to be owed to the company by the customer. The commission may issue an order or take any other action to ensure that no such steps are taken by the system or company. The customer may, at the customer's option and

expense, obtain a water quality test by a licensed or otherwise qualified water testing laboratory, of the water delivered to the customer by the water system or company, and provide the results of such a test to the commission. If the commission determines that the water does not meet state drinking water standards, it shall exercise its authority over the system or company as provided in this title, and may, where appropriate, order a refund to the customer on a pro rata basis for the substandard water delivered to the customer, and shall order reimbursement to the customer for the cost incurred by the customer, if any, in obtaining a water quality test.

[1995 c 376 § 12. Prior: 1991 c 134 § 1; 1991 c 100 § 2; prior: 1989 c 207 § 2; 1989 c 101 § 17; 1985 c 450 § 11; 1961 c 14 § 80.04.110; prior: 1913 c 145 § 1; 1911 c 117 § 80; RRS § 10422.]

Notes:

Findings--1995 c 376: See note following RCW 70.116.060.

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

Drinking water standards: Chapters 43.21A, 70.119A, and 80.28 RCW.

RCW 80.04.120 Hearing--Order--Record.

At the time fixed for the hearing mentioned in RCW 80.04.110, the complainant and the person or corporation complained of shall be entitled to be heard and introduce such evidence as he or it may desire. The commission shall issue process to enforce the attendance of all necessary witnesses. At the conclusion of such hearing the commission shall make and render findings concerning the subject matter and facts inquired into and enter its order based thereon. A copy of such order, certified under the seal of the commission, shall be served upon the person or corporation complained of, or his or its attorney, which order shall, of its own force, take effect and become operative twenty days after the service thereof, except as otherwise provided. Where an order cannot, in the judgment of the commission, be complied with within twenty days, the commission may prescribe such additional time as in its judgment is reasonably necessary to comply with the order, and may, on application and for good cause shown, extend the time for compliance fixed in its order. A full and complete record of all proceedings had before the commission, or any member thereof, on any formal hearing had, and all testimony shall be taken down by a stenographer appointed by the commission, and the parties shall be entitled to be heard in person or by attorney. In case of an action to review any order of the commission, a transcript of such testimony, together with all exhibits introduced, and of the record and proceedings in the cause, shall constitute the record of the commission.

[1961 c 14 § 80.04.120. Prior: 1911 c 117 § 81; RRS § 10423.]

RCW 80.04.130 Suspension of tariff change--Mandatory measured telecommunications service--Washington telephone assistance program service--Effect of abandonment of electrical generation facility on which tax exemption for pollution control equipment is claimed.

(1) Whenever any public service company shall file with the commission any schedule, classification, rule or regulation, the effect of which is to change any rate, charge, rental or toll

theretofore charged, the commission shall have power, either upon its own motion or upon complaint, upon notice, to enter upon a hearing concerning such proposed change and the reasonableness and justness thereof, and pending such hearing and the decision thereon the commission may suspend the operation of such rate, charge, rental or toll for a period not exceeding ten months from the time the same would otherwise go into effect, and after a full hearing the commission may make such order in reference thereto as would be provided in a hearing initiated after the same had become effective. The commission shall not suspend a tariff that makes a decrease in a rate, charge, rental, or toll filed by a telecommunications company pending investigation of the fairness, justness, and reasonableness of the decrease when the filing does not contain any offsetting increase to another rate, charge, rental, or toll and the filing company agrees to not file for an increase to any rate, charge, rental, or toll to recover the revenue deficit that results from the decrease for a period of one year. The filing company shall file with any decrease sufficient information as the commission by rule may require to demonstrate the decreased rate, charge, rental, or toll is above the long run incremental cost of the service. A tariff decrease that results in a rate that is below long run incremental cost, or is contrary to commission rule or order, or the requirements of this chapter, shall be rejected for filing and returned to the company. The commission may prescribe a different rate to be effective on the prospective date stated in its final order after its investigation, if it concludes based on the record that the originally filed and effective rate is unjust, unfair, or unreasonable.

For the purposes of this section, tariffs for the following telecommunications services, that temporarily waive or reduce charges for existing or new subscribers for a period not to exceed sixty days in order to promote the use of the services shall be considered tariffs that decrease rates, charges, rentals, or tolls:

- (a) Custom calling service;
- (b) Second access lines; or
- (c) Other services the commission specifies by rule.

The commission may suspend any promotional tariff other than those listed in (a) through (c) of this subsection.

The commission may suspend the initial tariff filing of any water company removed from and later subject to commission jurisdiction because of the number of customers or the average annual gross revenue per customer provisions of RCW 80.04.010. The commission may allow temporary rates during the suspension period. These rates shall not exceed the rates charged when the company was last regulated. Upon a showing of good cause by the company, the commission may establish a different level of temporary rates.

(2) At any hearing involving any change in any schedule, classification, rule or regulation the effect of which is to increase any rate, charge, rental or toll theretofore charged, the burden of proof to show that such increase is just and reasonable shall be upon the public service company.

(3) The implementation of mandatory local measured telecommunications service is a major policy change in available telecommunications service. The commission shall not accept for filing a price list, nor shall it accept for filing or approve, prior to June 1, 2004, a tariff filed by a telecommunications company which imposes mandatory local measured service on any customer or class of customers, except that, upon finding that it is in the public interest, the

commission may accept for filing a price list or it may accept for filing and approve a tariff that imposes mandatory measured service for a telecommunications company's extended area service or foreign exchange service. This subsection does not apply to land, air, or marine mobile service, or to pay telephone service, or to any service which has been traditionally offered on a measured service basis.

(4) The implementation of Washington telephone assistance program service is a major policy change in available telecommunications service. The implementation of Washington telephone assistance program service will aid in achieving the stated goal of universal telephone service.

(5) If a utility claims a sales or use tax exemption on the pollution control equipment for an electrical generation facility and abandons the generation facility before the pollution control equipment is fully depreciated, any tariff filing for a rate increase to recover abandonment costs for the pollution control equipment shall be considered unjust and unreasonable for the purposes of this section.

[2001 c 267 § 1; 1998 c 110 § 1; 1997 c 368 § 14; 1993 c 311 § 1; 1992 c 68 § 1; 1990 c 170 § 1; 1989 c 101 § 13. Prior: 1987 c 333 § 1; 1987 c 229 § 2; prior: 1985 c 450 § 12; 1985 c 206 § 1; 1985 c 161 § 2; 1984 c 3 § 2; 1961 c 14 § 80.04.130; prior: 1941 c 162 § 1; 1937 c 169 § 2; 1933 c 165 § 3; 1915 c 133 § 1; 1911 c 117 § 82; Rem. Supp. 1941 § 10424.]

NOTES:

Effective date--2001 c 267: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 11, 2001]." [2001 c 267 § 2.]

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

Effective date--1993 c 311: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 12, 1993]." [1993 c 311 § 2.]

Effective date--1987 c 333: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect June 1, 1987." [1987 c 333 § 2.]

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

RCW 80.04.140 Order requiring joint action.

Whenever any order of the commission shall require joint action by two or more public service companies, such order shall specify that the same shall be made at their joint cost, and the companies affected shall have thirty days, or such further time, as the commission may prescribe, within which to agree upon the part or division of cost which each shall bear, and costs of operation and maintenance in the future, or the proportion of charges or revenue each shall receive from such joint service and the rules to govern future operations. If at the expiration of such time such companies shall fail to file with the commission a statement that an agreement has been made for the division or apportionment of such cost, the division of costs of operation and maintenance to be incurred in the future and the proportion of charges or revenue each shall receive from such joint service and the rules to govern future operations, the commission shall

have authority, after further hearing, to enter a supplemental order fixing the proportion of such cost or expense to be borne by each company, and the manner in which the same shall be paid and secured.

[1961 c 14 § 80.04.140. Prior: 1911 c 117 § 83; RRS § 10425.]

RCW 80.04.150 Remunerative rates cannot be changed without approval.

Whenever the commission shall find, after hearing had upon its own motion or upon complaint as herein provided, that any rate, toll, rental or charge which has been the subject of complaint and inquiry is sufficiently remunerative to the public service company affected thereby, it may order that such rate, toll, rental or charge shall not be changed, altered, abrogated or discontinued, nor shall there be any change in the classification which will change or alter such rate, toll, rental or charge without first obtaining the consent of the commission authorizing such change to be made.

[1961 c 14 § 80.04.150. Prior: 1911 c 117 § 84; RRS § 10426.]

RCW 80.04.160 Rules and regulations.

The commission is hereby authorized and empowered to adopt, promulgate and issue rules and regulations covering the transmission and delivery of messages and conversations, and the furnishing and supply of gas, electricity and water, and any and all services concerning the same, or connected therewith; and generally such rules as pertain to the comfort and convenience of the public concerning the subjects treated of in this title. Such rules and regulations shall be promulgated and issued by the commission on its own motion, and shall be served on the public service company affected thereby as other orders of the commission are served. Any public service company affected thereby, and deeming such rules and regulations, or any of them, improper, unjust, unreasonable, or contrary to law, may within twenty days from the date of service of such order upon it file objections thereto with the commission, specifying the particular grounds of such objections. The commission shall, upon receipt of such objections, fix a time and place for hearing the same, and after a full hearing may make such changes or modifications thereto, if any, as the evidence may justify. The commission shall have, and it is hereby given, power to adopt rules to govern its proceedings, and to regulate the mode and manner of all investigations and hearings: PROVIDED, No person desiring to be present at such hearing shall be denied permission. Actions may be instituted to review rules and regulations promulgated under this section as in the case of orders of the commission.

[1961 c 14 § 80.04.160. Prior: 1911 c 117 § 85; RRS § 10427.]

RCW 80.04.170 Review of orders.

Any complainant or any public service company affected by any findings or order of the commission, and deeming such findings or order to be contrary to law, may, within thirty days

after the service of the findings or order upon him or it, apply to the superior court of Thurston county for a writ of review, for the purpose of having the reasonableness and lawfulness of such findings or order inquired into and determined. Such writ shall be made returnable not later than thirty days from and after the date of the issuance thereof, unless upon notice to all parties affected further time be allowed by the court, and shall direct the commission to certify its record in the case to the court. Such cause shall be heard by the court without the intervention of a jury on the evidence and exhibits introduced before the commission and certified to by it. Upon such hearing the superior court shall enter judgment either affirming or setting aside or remanding for further action the findings or order of the commission under review. The reasonable cost of preparing the transcript of testimony taken before the commission shall be assessable as part of the statutory court costs, and the amount thereof, if collected by the commission, shall be deposited in the public service revolving fund. In case such findings or order be set aside, or reversed and remanded, the court shall make specific findings based upon evidence in the record indicating clearly all respects in which the commission's findings or order are erroneous.

[1961 c 14 § 80.04.170. Prior: 1937 c 169 § 3; 1911 c 117 § 86; RRS § 10428.]

RCW 80.04.180 Supersedeas--Water companies seeking supersedeas.

(1) The pendency of any writ of review shall not of itself stay or suspend the operation of the order of the commission, but the superior court in its discretion may restrain or suspend, in whole or in part, the operation of the commission's order pending the final hearing and determination of the suit.

(2) No order so restraining or suspending an order of the commission relating to rates, charges, tolls or rentals, or rules or regulations, practices, classifications or contracts affecting the same, shall be made by the superior court otherwise than upon three days' notice and after hearing. If a supersedeas is granted the order granting the same shall contain a specific finding, based upon evidence submitted to the court making the order, and identified by reference thereto, that great or irreparable damage would otherwise result to the petitioner, and specifying the nature of the damage. A water company seeking a supersedeas must demonstrate to the court that it is in compliance with the state board of health standards adopted pursuant to RCW 43.20.050 and chapter 70.116 RCW relating to the purity, volume, and pressure of water.

(3) In case the order of the commission under review is superseded by the court, it shall require a bond, with good and sufficient surety, conditioned that such company petitioning for such review shall answer for all damages caused by the delay in the enforcement of the order of the commission, and all compensation for whatever sums for transmission or service any person or corporation shall be compelled to pay pending the review proceedings in excess of the sum such person or corporations would have been compelled to pay if the order of the commission had not been suspended.

(4) The court may, in addition to or in lieu of the bond herein provided for, require such other or further security for the payment of such excess charges or damages as it may deem proper.

[1989 c 207 § 3; 1961 c 14 § 80.04.180. Prior: 1933 c 165 § 6; prior: 1931 c 119 § 2; 1911 c 117 § 87; RRS § 10429.]

RCW 80.04.190 Appellate review.

The commission, any public service company or any complainant may, after the entry of judgment in the superior court in any action of review, seek appellate review as in other cases.

[1988 c 202 § 60; 1971 ex.s. c 107 § 4; 1961 c 14 § 80.04.190. Prior: 1911 c 117 § 88; RRS § 10430.]

Notes:

Rules of court: *Cf. RAP 2.2.*

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 80.04.200 Rehearing before commission.

Any public service company affected by any order of the commission, and deeming itself aggrieved, may, after the expiration of two years from the date of such order taking effect, petition the commission for a rehearing upon the matters involved in such order, setting forth in such petition the grounds and reasons for such rehearing, which grounds and reasons may comprise and consist of changed conditions since the issuance of such order, or by showing a result injuriously affecting the petitioner which was not considered or anticipated at the former hearing, or that the effect of such order has been such as was not contemplated by the commission or the petitioner, or for any good and sufficient cause which for any reason was not considered and determined in such former hearing. Upon the filing of such petition, such proceedings shall be had thereon as are provided for hearings upon complaint, and such orders may be reviewed as are other orders of the commission: PROVIDED, That no order superseding the order of the commission denying such rehearing shall be granted by the court pending the review. In case any order of the commission shall not be reviewed, but shall be complied with by the public service company, such petition for rehearing may be filed within six months from and after the date of the taking effect of such order, and the proceedings thereon shall be as in this section provided. The commission, may, in its discretion, permit the filing of a petition for rehearing at any time. No order of the commission upon a rehearing shall affect any right of action or penalty accruing under the original order unless so ordered by the commission.

[1961 c 14 § 80.04.200. Prior: 1911 c 117 § 89; RRS § 10431.]

RCW 80.04.210 Commission may change orders.

The commission may at any time, upon notice to the public service company affected, and after opportunity to be heard as provided in the case of complaints rescind, alter or amend any order or rule made, issued or promulgated by it, and any order or rule rescinding, altering or amending any prior order or rule shall, when served upon the public service company affected, have the same effect as herein provided for original orders and rules.

[1961 c 14 § 80.04.210. Prior: 1911 c 117 § 90; RRS § 10432.]

RCW 80.04.220 Reparations.

When complaint has been made to the commission concerning the reasonableness of any rate, toll, rental or charge for any service performed by any public service company, and the same has been investigated by the commission, and the commission has determined that the public service company has charged an excessive or exorbitant amount for such service, and the commission has determined that any party complainant is entitled to an award of damages, the commission shall order that the public service company pay to the complainant the excess amount found to have been charged, whether such excess amount was charged and collected before or after the filing of said complaint, with interest from the date of the collection of said excess amount.

[1961 c 14 § 80.04.220. Prior: 1943 c 258 § 1; 1937 c 29 § 1; Rem. Supp. 1943 § 10433.]

RCW 80.04.230 Overcharges--Refund.

When complaint has been made to the commission that any public service company has charged an amount for any service rendered in excess of the lawful rate in force at the time such charge was made, and the same has been investigated and the commission has determined that the overcharge allegation is true, the commission may order that the public service company pay to the complainant the amount of the overcharge so found, whether such overcharge was made before or after the filing of said complaint, with interest from the date of collection of such overcharge.

[1961 c 14 § 80.04.230. Prior: 1937 c 29 § 2; RRS § 10433-1.]

RCW 80.04.240 Action in court on reparations and overcharges.

If the public service company does not comply with the order of the commission for the payment of the overcharge within the time limited in such order, suit may be instituted in any superior court where service may be had upon the said company to recover the amount of the overcharge with interest. It shall be the duty of the commission to certify its record in the case, including all exhibits, to the court. Such record shall be filed with the clerk of said court within thirty days after such suit shall have been started and said suit shall be heard on the evidence and exhibits introduced before the commission and certified to by it. If the complainant shall prevail in such action, the superior court shall enter judgment for the amount of the overcharge with interest and shall allow complainant a reasonable attorney's fee, and the cost of preparing and certifying said record for the benefit of and to be paid to the commission by complainant, and deposited by the commission in the public service revolving fund, said sums to be fixed and collected as a part of the costs of the suit. If the order of the commission shall be found to be contrary to law or erroneous by reason of the rejection of testimony properly offered, the court

shall remand the cause to the commission with instructions to receive the testimony so proffered and rejected and enter a new order based upon the evidence theretofore taken and such as it is directed to receive. The court may in its discretion remand any cause which is reversed by it to the commission for further action. Appeals to the supreme court shall lie as in other civil cases. All complaints concerning overcharges resulting from collecting unreasonable rates and charges or from collecting amounts in excess of lawful rates shall be filed with the commission within six months in cases involving the collection of unreasonable rates and two years in cases involving the collection of more than lawful rates from the time the cause of action accrues, and the suit to recover the overcharge shall be filed in the superior court within one year from the date of the order of the commission.

The procedure provided in this section is exclusive, and neither the supreme court nor any superior court shall have jurisdiction save in the manner hereinbefore provided.

[1961 c 14 § 80.04.240. Prior: 1943 c 258 § 2; 1937 c 29 § 3; Rem. Supp. 1943 § 10433-2.]

RCW 80.04.250 Valuation of public service property.

The commission shall have power upon complaint or upon its own motion to ascertain and determine the fair value for rate making purposes of the property of any public service company used and useful for service in this state and shall exercise such power whenever it shall deem such valuation or determination necessary or proper under any of the provisions of this title. In determining what property is used and useful for providing electric, gas, or water service, the commission may include the reasonable costs of construction work in progress to the extent that the commission finds that inclusion is in the public interest.

The commission shall have the power to make revaluations of the property of any public service company from time to time.

The commission shall, before any hearing is had, notify the complainants and the public service company concerned of the time and place of such hearing by giving at least thirty days' written notice thereof, specifying that at the time and place designated a hearing will be held for the purpose of ascertaining the value of the company's property, used and useful as aforesaid, which notice shall be sufficient to authorize the commission to inquire into and pass upon the matters designated in this section.

[1991 c 122 § 2; 1961 c 14 § 80.04.250. Prior: 1933 c 165 § 4; 1913 c 182 § 1; 1911 c 117 § 92; RRS § 10441.]

Notes:

Findings--1991 c 122: "The legislature finds that the state is facing an energy shortage as growth occurs and that inadequate supplies of energy will cause harmful impacts on the entire range of state citizens. The legislature further finds that energy efficiency improvement is the single most effective near term measure to lessen the risk of energy shortage. In the area of electricity, the legislature additionally finds that the Northwest power planning council has made several recommendations, including an update of the commercial building energy code and granting flexible ratemaking alternatives for utility commissions to encourage prudent acquisition of new electric resources." [1991 c 122 § 1.]

Severability--1991 c 122: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not

affected." [1991 c 122 § 4.]

RCW 80.04.260 Summary proceedings.

Whenever the commission shall be of opinion that any public service company is failing or omitting, or about to fail or omit, to do anything required of it by law, or by order, direction or requirement of the commission, or is doing anything, or about to do anything, or permitting anything, or about to permit anything to be done contrary to or in violation of law or of any order, direction or requirement of the commission authorized by this title, it shall direct the attorney general to commence an action or proceeding in the superior court of the state of Washington for Thurston county, or in the superior court of any county in which such company may do business, in the name of the state of Washington on the relation of the commission, for the purpose of having such violations or threatened violations stopped and prevented, either by mandamus or injunction. The attorney general shall thereupon begin such action or proceeding by petition to such superior court, alleging the violation complained of, and praying for the appropriate relief by way of mandamus or injunction. It shall thereupon be the duty of the court to specify a time, not exceeding twenty days after the service of the copy of the petition, within which the public service company complained of must answer the petition. In case of default in answer or after answer, the court shall immediately inquire into the facts and circumstances in such manner as the court shall direct, without other or formal pleadings, and without respect to any technical requirement. Such persons or corporations as the court may deem necessary or proper to be joined as parties, in order to make its judgment, order or writ effective, may be joined as parties. The final judgment in any such action or proceeding shall either dismiss the action or proceeding or direct that the writ of mandamus or injunction, or both, issue as prayed for in the petition, or in such other modified form as the court may determine will afford appropriate relief. Appellate review of the final judgment may be sought in the same manner and with the same effect as review of judgments of the superior court in actions to review orders of the commission. All provisions of this chapter relating to the time of review, the manner of perfecting the same, the filing of briefs, hearings and supersedeas, shall apply to appeals to the supreme court or the court of appeals under the provisions of this section.

[1988 c 202 § 61; 1971 c 81 § 140; 1961 c 14 § 80.04.260. Prior: 1911 c 117 § 93; RRS § 10442.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 80.04.270 Merchandise accounts to be kept separate.

Any public service company engaging in the sale of merchandise or appliances or equipment shall keep separate accounts, as prescribed by the commission, of its capital employed in such business and of its revenues therefrom and operating expenses thereof. The capital employed in such business shall not constitute a part of the fair value of said company's property for rate making purposes, nor shall the revenues from or operating expenses of such business constitute a part of the operating revenues and expenses of said company as a public service

company. For purposes of this section, the providing of competitive telephone service, as defined in RCW 82.04.065, shall not constitute the sale of merchandise, appliances, or equipment, unless the commission determines that it would be in the public interest to hold otherwise.

[1983 2nd ex.s. c 3 § 40; 1981 c 144 § 5; 1961 c 14 § 80.04.270. Prior: 1933 c 165 § 8; RRS § 10458-2.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Intent--Severability--Effective date--1981 c 144: See notes following RCW 82.16.010.

RCW 80.04.280 Purchase and sale of stock by employees.

No public service company shall permit any employee to sell, offer for sale, or solicit the purchase of any security of any other person or corporation during such hours as such employee is engaged to perform any duty of such public service company; nor shall any public service company by any means or device require any employee to purchase or contract to purchase any of its securities or those of any other person or corporation; nor shall any public service company require any employee to permit the deduction from his wages or salary of any sum as a payment or to be applied as a payment of any purchase or contract to purchase any security of such public service company or of any other person or corporation.

[1961 c 14 § 80.04.280. Prior: 1933 c 165 § 9; RRS § 10458-3.]

RCW 80.04.290 Sales of stock to employees and customers.

A corporate public service company, either heretofore or hereafter organized under the laws of this state, may sell to its employees and customers any increase of its capital stock, or part thereof, without first offering it to existing stockholders: PROVIDED, That such sale is approved by the holders of a majority of the capital stock, at a regular or special meeting held after notice given as to the time, place, and object thereof as provided by law and the bylaws of the company. Such sales shall be at prices and in amounts for each purchaser and upon terms and conditions as set forth in the resolution passed at the stockholders' meeting, or in a resolution passed at a subsequent meeting of the board of trustees if the resolution passed at the stockholders' meeting shall authorize the board to determine prices, amounts, terms, and conditions, except that in either event, a minimum price for the stock must be fixed in the resolution passed at the stockholders' meeting.

[1961 c 14 § 80.04.290. Prior: 1955 c 79 § 2; 1923 c 110 § 1; RRS § 10344-1.]

RCW 80.04.300 Budgets to be filed by companies--Supplementary budgets.

The commission may regulate, restrict, and control the budgets of expenditures of public service companies. Each company shall prepare a budget showing the amount of money which, in its judgment, will be needed during the ensuing year for maintenance, operation, and construction, classified by accounts as prescribed by the commission, and shall within ten days

of the date it is approved by the company file it with the commission for its investigation and approval or rejection. When a budget has been filed the commission shall examine into and investigate it to determine whether the expenditures therein proposed are fair and reasonable and not contrary to public interest.

Adjustments or additions to budget expenditures may be made from time to time during the year by filing a supplementary budget with the commission for its investigation and approval or rejection.

[1961 c 14 § 80.04.300. Prior: 1959 c 248 § 11; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 80.04.310 Commission's control over expenditures.

The commission may, both as to original and supplementary budgets, prior to the making or contracting for the expenditure of any item therein, and after notice to the company and a hearing thereon, reject any item of the budget. The commission may require any company to furnish further information, data, or detail as to any proposed item of expenditure.

Failure of the commission to object to any item of expenditure within ninety days of the filing of any original budget or within thirty days of the filing of any supplementary budget shall constitute authority to the company to proceed with the making of or contracting for such expenditure, but such authority may be terminated any time by objection made thereto by the commission prior to the making of or contracting for such expenditure.

Examination, investigation, and determination of the budget by the commission shall not bar or estop it from later determining whether any of the expenditures made thereunder are fair, reasonable, and commensurate with the service, material, supplies, or equipment received.

[1987 c 38 § 1; 1961 c 14 § 80.04.310. Prior: 1959 c 248 § 12; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 80.04.320 Budget rules.

The commission may prescribe the necessary rules to place RCW 80.04.300 through 80.04.330 in operation. It may, by rule, establish criteria to exempt companies in whole or in part from the operation thereof. The commission may upon request of any company withhold from publication during such time as the commission may deem advisable any portion of any original or supplementary budget relating to proposed capital expenditures.

[1989 c 107 § 3; 1961 c 14 § 80.04.320. Prior: 1959 c 248 § 13; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 80.04.330 Effect of unauthorized expenditure--Emergencies.

Any public service company may make or contract for any rejected item of expenditure, but in such case the same shall not be allowed as an operating expense, or as to items of construction, as a part of the fair value of the company's property used and useful in serving the public: PROVIDED, That such items of construction may at any time thereafter be so allowed in whole or in part upon proof that they are used and useful. Any company may upon the happening

of any emergency caused by fire, flood, explosion, storm, earthquake, riot, or insurrection, or for the immediate preservation or restoration to condition of usefulness of any of its property, the usefulness of which has been destroyed by accident, make the necessary expenditure therefor free from the operation of RCW 80.04.300 through 80.04.330.

Any finding and order entered by the commission shall be in effect until vacated and set aside in proper proceedings for review thereof.

[1961 c 14 § 80.04.330. Prior: 1959 c 248 § 14; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 80.04.350 Depreciation and retirement accounts.

The commission shall have power after hearing to require any or all public service companies to carry proper and adequate depreciation or retirement accounts in accordance with such rules, regulations and forms of accounts as the commission may prescribe. The commission may from time to time ascertain and by order fix the proper and adequate rates of depreciation or retirement of the several classes of property of each public service company. Each public service company shall conform its depreciation or retirement accounts to the rates so prescribed. In fixing the rate of the annual depreciation or retirement charge, the commission may consider the rate and amount theretofore charged by the company for depreciation or retirement.

The commission shall have and exercise like power and authority over all other reserve accounts of public service companies.

[1961 c 14 § 80.04.350. Prior: 1937 c 169 § 4; 1933 c 165 § 13; RRS § 10458-7.]

RCW 80.04.360 Earnings in excess of reasonable rate--Consideration in fixing rates.

If any public service company earns in the period of five consecutive years immediately preceding the commission order fixing rates for such company a net utility operating income in excess of a reasonable rate of return upon the fair value of its property used and useful in the public service, the commission shall take official notice of such fact and of whether any such excess earnings shall have been invested in such company's plant or otherwise used for purposes beneficial to the consumers of such company and may consider such facts in fixing rates for such company.

[1961 c 14 § 80.04.360. Prior: 1959 c 285 § 2; 1933 c 165 § 14; RRS § 10458-8.]

RCW 80.04.380 Penalties--Violations by public service companies.

Every public service company, and all officers, agents and employees of any public service company, shall obey, observe and comply with every order, rule, direction or requirement made by the commission under authority of this title, so long as the same shall be and remain in force. Any public service company which shall violate or fail to comply with any provision of this title, or which fails, omits or neglects to obey, observe or comply with any order, rule, or any direction, demand or requirement of the commission, shall be subject to a

penalty of not to exceed the sum of one thousand dollars for each and every offense. Every violation of any such order, direction or requirement of this title shall be a separate and distinct offense, and in case of a continuing violation every day's continuance thereof shall be and be deemed to be a separate and distinct offense.

[1961 c 14 § 80.04.380. Prior: 1911 c 117 § 94; RRS § 10443. Formerly RCW 80.04.380, part. FORMER PART OF SECTION: 1911 c 117 § 96 now in RCW 80.04.387.]

RCW 80.04.385 Penalties--Violations by officers, agents, and employees of public service companies.

Every officer, agent or employee of any public service company, who shall violate or fail to comply with, or who procures, aids or abets any violation by any public service company of any provision of this title, or who shall fail to obey, observe or comply with any order of the commission, or any provision of any order of the commission, or who procures, aids or abets any such public service company in its failure to obey, observe and comply with any such order or provision, shall be guilty of a gross misdemeanor.

[1961 c 14 § 80.04.385. Prior: 1911 c 117 § 95; RRS § 10444. Formerly RCW 80.04.390, part.]

RCW 80.04.387 Penalties--Violations by other corporations.

Every corporation, other than a public service company, which shall violate any provision of this title, or which shall fail to obey, observe or comply with any order of the commission under authority of this title, so long as the same shall be and remain in force, shall be subject to a penalty of not to exceed the sum of one thousand dollars for each and every offense. Every such violation shall be a separate and distinct offense, and the penalty shall be recovered in an action as provided in RCW 80.04.400.

[1961 c 14 § 80.04.387. Prior: 1911 c 117 § 96; RRS § 10445. Formerly RCW 80.04.380, part.]

RCW 80.04.390 Penalties--Violations by persons.

Every person who, either individually, or acting as an officer or agent of a corporation other than a public service company, shall violate any provision of this title, or fail to obey, obey or comply with any order made by the commission under this title, so long as the same shall be or remain in force, or who shall procure, aid or abet any such corporation in its violation of this title, or in its failure to obey, observe or comply with any such order, shall be guilty of a gross misdemeanor.

[1961 c 14 § 80.04.390. Prior: 1911 c 117 § 97; RRS § 10446. FORMER PART OF SECTION: 1911 c 117 § 95 now in RCW 80.04.385.]

RCW 80.04.400 Actions to recover penalties--Disposition of fines, penalties, and forfeitures.

Actions to recover penalties under this title shall be brought in the name of the state of Washington in the superior court of Thurston county, or in the superior court of any county in or through which such public service company may do business. In all such actions the procedure and rules of evidence shall be the same as in ordinary civil actions, except as otherwise herein provided. All fines and penalties recovered by the state under this title shall be paid into the treasury of the state and credited to the state general fund or such other fund as provided by law: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended.

[1987 c 202 § 238; 1969 ex.s. c 199 § 35; 1961 c 14 § 80.04.400. Prior: 1911 c 117 § 98; RRS § 10447.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 80.04.405 Additional penalties--Violations by public service companies and officers, agents, and employees thereof.

In addition to all other penalties provided by law every public service company subject to the provisions of this title and every officer, agent or employee of any such public service company who violates or who procures, aids or abets in the violation of any provision of this title or any order, rule, regulation or decision of the commission shall incur a penalty of one hundred dollars for every such violation. Each and every such violation shall be a separate and distinct offense and in case of a continuing violation every day's continuance shall be and be deemed to be a separate and distinct violation. Every act of commission or omission which procures, aids or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty herein provided for.

The penalty herein provided for shall become due and payable when the person incurring the same receives a notice in writing from the commission describing such violation with reasonable particularity and advising such person that the penalty is due. The commission may, upon written application therefor, received within fifteen days, remit or mitigate any penalty provided for in this section or discontinue any prosecution to recover the same upon such terms as it in its discretion shall deem proper and shall have authority to ascertain the facts upon all such applications in such manner and under such regulations as it may deem proper. If the amount of such penalty is not paid to the commission within fifteen days after receipt of notice imposing the same or application for remission or mitigation has not been made within fifteen days after violator has received notice of the disposition of such application the attorney general shall bring an action in the name of the state of Washington in the superior court of Thurston county or of some other county in which such violator may do business, to recover such penalty. In all such actions the procedure and rules of evidence shall be the same as an ordinary civil action except as otherwise herein provided. All penalties recovered under this title shall be paid into the state treasury and credited to the public service revolving fund.

[1963 c 59 § 2.]

RCW 80.04.410 Orders and rules conclusive.

In all actions between private parties and public service companies involving any rule or order of the commission, and in all actions for the recovery of penalties provided for in this title, or for the enforcement of the orders or rules issued and promulgated by the commission, the said orders and rules shall be conclusive unless set aside or annulled in a review as in this title provided.

[1961 c 14 § 80.04.410. Prior: 1911 c 117 § 99; RRS § 10448.]

RCW 80.04.420 Intervention by commission where order or rule is involved.

In all court actions involving any rule or order of the commission, where the commission has not been made a party, the commission shall be served with a copy of all pleadings, and shall be entitled to intervene. Where the fact that the action involves a rule or order of the commission does not appear until the time of trial, the court shall immediately direct the clerk to notify the commission of the pendency of such action, and shall permit the commission to intervene in such action.

The failure to comply with the provisions of this section shall render void and of no effect any judgment in such action, where the effect of such judgment is to modify or nullify any rule or order of the commission.

[1961 c 14 § 80.04.420. Prior: 1943 c 67 § 1; Rem. Supp. 1943 § 10448-1.]

RCW 80.04.430 Findings of commission prima facie correct.

Whenever the commission has issued or promulgated any order or rule, in any writ of review brought by a public service company to determine the reasonableness of such order or rule, the findings of fact made by the commission shall be prima facie correct, and the burden shall be upon said public service company to establish the order or rule to be unreasonable or unlawful.

[1961 c 14 § 80.04.430. Prior: 1911 c 117 § 100; RRS § 10449.]

RCW 80.04.440 Companies liable for damages.

In case any public service company shall do, cause to be done or permit to be done any act, matter or thing prohibited, forbidden or declared to be unlawful, or shall omit to do any act, matter or thing required to be done, either by any law of this state, by this title or by any order or rule of the commission, such public service company shall be liable to the persons or corporations affected thereby for all loss, damage or injury caused thereby or resulting therefrom, and in case of recovery if the court shall find that such act or omission was wilful, it may, in its discretion, fix a reasonable counsel or attorney's fee, which shall be taxed and collected as part of the costs in the case. An action to recover for such loss, damage or injury

may be brought in any court of competent jurisdiction by any person or corporation.

[1961 c 14 § 80.04.440. Prior: 1911 c 117 § 102; RRS § 10451.]

RCW 80.04.450 Certified copies of orders, rules, etc.--Evidentiary effect.

Upon application of any person the commission shall furnish certified copies of any classification, rate, rule, regulation or order established by such commission, and the printed copies published by authority of the commission, or any certified copy of any such classification, rate, rule, regulation or order, with seal affixed, shall be admissible in evidence in any action or proceeding, and shall be sufficient to establish the fact that the charge, rate, rule, order or classification therein contained is the official act of the commission. When copies of any classification, rate, rule, regulation or order not contained in the printed reports, or copies of papers, accounts or records of public service companies filed with the commission shall be demanded from the commission for proper use, the commission shall charge a reasonable compensation therefor.

[1961 c 14 § 80.04.450. Prior: 1911 c 117 § 103; RRS § 10452.]

RCW 80.04.460 Investigation of accidents.

Every public service company shall give immediate notice to the commission of every accident resulting in death or injury to any person occurring in its plant or system, in such manner as the commission may prescribe. Such notice shall not be admitted as evidence or used for any purpose against the company giving it in any action for damages growing out of any matter mentioned in the notice.

The commission may investigate any accident resulting in death or injury to any person occurring in connection with the plant or system of any public service company. Notice of the investigation shall be given in all cases for a sufficient length of time to enable the company affected to participate in the hearing and may be given orally or in writing, in such manner as the commission may prescribe.

Such witnesses may be examined as the commission deems necessary and proper to thoroughly ascertain the cause of the accident and fix the responsibility therefor. The examination and investigation may be conducted by an inspector or deputy inspector, and they may administer oaths, issue subpoenas, and compel the attendance of witnesses, and when the examination is conducted by an inspector or deputy inspector, he shall make a full and complete report thereof to the commission.

[1961 c 14 § 80.04.460. Prior: 1953 c 104 § 2; prior: 1911 c 117 § 63, part; RRS § 10399, part.]

RCW 80.04.470 Commission to enforce public service laws--Employees as peace officers.

It shall be the duty of the commission to enforce the provisions of this title and all other

acts of this state affecting public service companies, the enforcement of which is not specifically vested in some other officer or tribunal. Any employee of the commission may, without a warrant, arrest any person found violating in his presence any provision of this title, or any rule or regulation adopted by the commission: PROVIDED, That each such employee shall be first specifically designated in writing by the commission or a member thereof as having been found to be a fit and proper person to exercise such authority. Upon being so designated such person shall be a peace officer and a police officer for the purposes herein mentioned.

[1961 c 173 § 1; 1961 c 14 § 80.04.470. Prior: 1911 c 117 § 101; RRS § 10450.]

RCW 80.04.480 Rights of action not released--Penalties cumulative.

This title shall not have the effect to release or waive any right of action by the state or any person for any right, penalty or forfeiture which may have arisen or may hereafter arise under any law of this state; and all penalties accruing under this title shall be cumulative of each other, and a suit for the recovery of one penalty shall not be a bar to the recovery of any other.

[1961 c 14 § 80.04.480. Prior: 1911 c 117 § 104; RRS § 10453. Formerly RCW 80.04.480 and 80.04.490.]

RCW 80.04.500 Application to municipal utilities.

Nothing in this title shall authorize the commission to make or enforce any order affecting rates, tolls, rentals, contracts or charges or service rendered, or the adequacy or sufficiency of the facilities, equipment, instrumentalities or buildings, or the reasonableness of rules or regulations made, furnished, used, supplied or in force affecting any telecommunications line, gas plant, electrical plant or water system owned and operated by any city or town, or to make or enforce any order relating to the safety of any telecommunications line, electrical plant or water system owned and operated by any city or town, but all other provisions enumerated herein shall apply to public utilities owned by any city or town.

[1985 c 450 § 13; 1969 ex.s. c 210 § 1; 1961 c 14 § 80.04.500. Prior: 1911 c 117 § 105; RRS § 10454.]

Notes:

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

RCW 80.04.510 Duties of attorney general.

It shall be the duty of the attorney general to represent and appear for the people of the state of Washington and the commission in all actions and proceedings involving any question under this title, or under or in reference to any act or order of the commission; and it shall be the duty of the attorney general generally to see that all laws affecting any of the persons or corporations herein enumerated are complied with, and that all laws, the enforcement of which devolves upon the commission, are enforced, and to that end he is authorized to institute, prosecute and defend all necessary actions and proceedings.

[1961 c 14 § 80.04.510. Prior: 1911 c 117 § 5; RRS § 10341.]

RCW 80.04.520 Approval of lease of utility facilities.

In addition to any other powers and duties under this chapter, the commission shall have the authority to authorize and approve the terms of any lease of utility facilities by a public service company, as lessee, if the public service company makes proper application to the commission certifying that such authorization or approval is necessary or appropriate to exempt any owner of the facilities from being a public utility company under the federal Public Utility Holding Company Act of 1935.

[1979 ex.s. c 125 § 1.]

RCW 80.04.530 Local exchange company that serves less than two percent of state's access lines--Regulatory exemptions--Reporting requirements.

(1)(a) Except as provided in (b) of this subsection, the following do not apply to a local exchange company that serves less than two percent of the access lines in the state of Washington: RCW 80.04.080, 80.04.300 through 80.04.330, and, except for RCW 80.08.140, chapters 80.08, 80.12, and 80.16 RCW.

(b) Nothing in this subsection (1) shall affect the commission's authority over the rates, service, accounts, valuations, estimates, or determinations of costs, as well as the authority to determine whether any expenditure is fair, reasonable, and commensurate with the service, material, supplies, or equipment received.

(c) For purposes of this subsection, the number of access lines served by a local exchange company includes the number of access lines served in this state by any affiliate of that local exchange company.

(2) Any local exchange company for which an exemption is provided under this section shall not be required to file reports or data with the commission, except each such company shall file with the commission an annual report that consists of its annual balance sheet and results of operations, both presented on a Washington state jurisdictional basis. This requirement may be satisfied by the filing of information or reports and underlying studies filed with exchange carrier entities or regulatory agencies if the jurisdictionally separated results of operations for Washington state can be obtained from the information or reports. This subsection shall not be applied to exempt a local exchange company from an obligation to respond to data requests in an adjudicative proceeding in which it is a party.

(3) The commission may, in response to customer complaints or on its own motion and after notice and hearing, establish additional reporting requirements for a specific local exchange company.

[1995 c 110 § 1.]

RCW 80.04.550 Thermal energy--Restrictions on authority of commission.

(1) Nothing in this title shall authorize the commission to make or enforce any order

affecting rates, tolls, rentals, contracts or charges for service rendered, or the adequacy or sufficiency of the facilities, equipment, instrumentalities, or buildings, or the reasonableness of rules or regulations made, furnished, used, supplied, or in force affecting any district thermal energy system owned and operated by any thermal energy company.

(2) For the purposes of this section:

(a) "Thermal energy company" means any private person, company, association, partnership, joint venture, or corporation engaged in or proposing to engage in developing, producing, transmitting, distributing, delivering, furnishing, or selling to or for the public thermal energy services for any beneficial use other than electricity generation;

(b) "District thermal energy system" means any system that provides thermal energy for space heating, space cooling, or process uses from a central plant, and that distributes the thermal energy to two or more buildings through a network of pipes;

(c) "Thermal energy" means heat or cold in the form of steam, heated or chilled water, or any other heated or chilled fluid or gaseous medium; and

(d) "Thermal energy services" means the provision of thermal energy from a district thermal energy system and includes such ancillary services as energy audits, metering, billing, maintenance, and repairs related to thermal energy.

[1996 c 33 § 2.]

Notes:

Findings--1996 c 33: "(1) The legislature finds:

(a) The Washington utilities and transportation commission has the authority to regulate district heating suppliers on the basis of financial solvency, system design integrity, and reasonableness of contract rates and rate formulas under *chapter 80.62 RCW;

(b) Consumers have competitive alternatives to thermal energy companies for space heating and cooling and ancillary services;

(c) Consumers have recourse against thermal energy companies for unfair business practices under the consumer protection act; and

(d) Technology and marketing opportunities have advanced since the enactment of *chapter 80.62 RCW to make the provision of cooling services, as well as heating services, an economical option for consumers.

(2) The legislature declares that the public health, safety, and welfare does not require the regulation of thermal energy companies by the Washington utilities and transportation commission." [1996 c 33 § 1.]

***Reviser's note:** Chapter 80.62 RCW was repealed by 1996 c 33 § 3.

Chapter 80.08 RCW SECURITIES

Sections

80.08.010	Definition.
80.08.020	Control vested in state.
80.08.030	Authority to issue.
80.08.040	Prior to issuance--Filing required--Contents--Request for order establishing compliance.
80.08.043	Issuance of notes--Compliance with RCW 80.08.040--Exceptions.
80.08.047	Commission may exempt certain issuances--Order or rule--Public interest.
80.08.080	Capitalization of franchises or merger contracts prohibited.

80.08.090	Accounting for disposition of proceeds.
80.08.100	Issuance made contrary to this chapter--Penalties.
80.08.110	Penalty against companies.
80.08.120	Penalty against individuals.
80.08.130	Assumption of obligation or liability--Compliance with filing requirements.
80.08.140	State not obligated.
80.08.150	Authority of commission--Not affected by requirements of this chapter.
80.08.160	Small local exchange company--Chapter does not apply.

RCW 80.08.010 Definition.

The term "public service company", as used in this chapter, shall mean every company now or hereafter engaged in business in this state as a public utility and subject to regulation as to rates and service by the utilities and transportation commission under the provisions of this title.

[1961 c 14 § 80.08.010. Prior: 1959 c 248 § 2; 1953 c 95 § 4; 1933 c 151 § 1, part; RRS § 10439-1, part.]

RCW 80.08.020 Control vested in state.

The power of public service companies to issue stocks and stock certificates or other evidence of interest or ownership, and bonds, notes and other evidences of indebtedness and to create liens on their property situated within this state is a special privilege, the right of supervision, regulation, restriction, and control of which is and shall continue to be vested in the state, and such power shall be exercised as provided by law and under such rules and regulations as the commission may prescribe.

[1961 c 14 § 80.08.020. Prior: 1933 c 151 § 2; RRS § 10439-2.]

RCW 80.08.030 Authority to issue.

A public service company may issue stock and stock certificates or other evidence of interest or ownership, or bonds, notes or other evidence of indebtedness payable on demand or at periods of more than twelve months after the date thereof, for the following purposes only: The acquisition of property, or the construction, completion, extension, or improvement of its facilities, or the improvement or maintenance of its service, or the issuance of stock dividends, or the discharge or refunding of its obligations, or the reimbursement of moneys actually expended from income or from any other moneys in the treasury of the company not secured by or obtained from the issue of stock or stock certificates or other evidence of interest or ownership, or bonds, notes or other evidence of indebtedness of the company for any of the aforesaid purposes except maintenance of service, in cases where the applicant keeps its accounts and vouchers for such expenditures in such manner as to enable the commission to ascertain the amount of money so expended and the purpose for which the expenditure was made.

[1961 c 14 § 80.08.030. Prior: 1953 c 95 § 5; 1937 c 30 § 1; 1933 c 151 § 3; RRS § 10439-3.]

RCW 80.08.040 Prior to issuance--Filing required--Contents--Request for order establishing compliance.

Any public service company that undertakes to issue stocks, stock certificates, other evidence of interest or ownership, bonds, notes, or other evidences of indebtedness shall file with the commission before such issuance:

(1) A description of the purposes for which the issuance is made, including a certification by an officer authorized to do so that the proceeds from any such financing is for one or more of the purposes allowed by this chapter;

(2) A description of the proposed issuance including the terms of financing; and

(3) A statement as to why the transaction is in the public interest.

(4) Any public service company undertaking an issuance and making a filing in conformance with this section may at any time of such filing request the commission to enter a written order that such company has complied with the requirements of this section. The commission shall enter such written order after such company has provided all information and statements required by subsections (1), (2), and (3) of this section.

[1994 c 251 § 1; 1987 c 106 § 1; 1961 c 14 § 80.08.040. Prior: 1933 c 151 § 4; RRS § 10439-4.]

RCW 80.08.043 Issuance of notes--Compliance with RCW 80.08.040--Exceptions.

A public service company may issue notes, except demand notes, for proper purposes and not in violation of any provision of this chapter, or any other law, payable at periods of not more than twelve months after the date of issuance, without complying with the requirements of RCW 80.08.040, but no such note may be refunded, in whole or in part, by any issue of stock or stock certificates or other evidence of interest or ownership, or bonds, notes, or other evidence of indebtedness, without compliance with RCW 80.08.040. However, compliance with RCW 80.08.040 is required for the issuance of any note or notes issued as part of a single borrowing transaction of one million dollars or more payable at periods of less than twelve months after the date of issuance by any public service company that is subject to the federal power act unless such note or notes aggregates together with all other then outstanding notes and drafts of a maturity of twelve months or less on which such public service company is primarily or secondarily liable not more than five percent of the par value of other securities of such company then outstanding, computed, in the case of securities having no par value, on the basis of the fair market value as of the date of issuance.

[1997 c 162 § 1.]

RCW 80.08.047 Commission may exempt certain issuances--Order or rule--Public interest.

The commission may from time to time by order or rule, and subject to such terms and conditions as may be prescribed in the order or rule, exempt any security or any class of

securities for which a filing is required under this chapter or any electrical or natural gas company or class of electrical or natural gas company from the provisions of this chapter if it finds that the application of this chapter to such security, class of securities, electrical or natural gas company, or class of electrical or natural gas company is not required by the public interest.

[1997 c 15 § 1.]

RCW 80.08.080 Capitalization of franchises or merger contracts prohibited.

The commission shall have no power to authorize the capitalization of the right to be a corporation, or to authorize the capitalization of any franchise or permit whatsoever or the right to own, operate or enjoy any such franchise or permit, in excess of the amount (exclusive of any tax or annual charge) actually paid to the state or to a political subdivision thereof as the consideration for the grant of such franchise, permit or right; nor shall any contract for consolidation or lease be capitalized, nor shall any public service company hereafter issue any bonds, notes or other evidences of indebtedness against or as a lien upon any contract for consolidation or merger.

[1961 c 14 § 80.08.080. Prior: 1933 c 151 § 7; RRS § 10439-7.]

RCW 80.08.090 Accounting for disposition of proceeds.

The commission shall have the power to require public service companies to account for the disposition of the proceeds of all sales of stocks and stock certificates or other evidence of interest or ownership, and bonds, notes and other evidences of indebtedness, in such form and detail as it may deem advisable, and to establish such rules and regulations as it may deem reasonable and necessary to insure the disposition of such proceeds for the purpose or purposes specified in its order.

[1961 c 14 § 80.08.090. Prior: 1933 c 151 § 8; RRS § 10439-8.]

RCW 80.08.100 Issuance made contrary to this chapter--Penalties.

If a public service company issues any stock, or other evidence of interest or ownership, bond, note, or other evidence of indebtedness contrary to the provisions of this chapter, the company may be subject to penalty under RCW 80.08.110 and 80.08.120.

[1994 c 251 § 2; 1961 c 14 § 80.08.100. Prior: 1933 c 151 § 9; RRS § 10439-9.]

RCW 80.08.110 Penalty against companies.

Every public service company which, directly or indirectly, issues or causes to be issued, any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, in nonconformity with the provisions of this chapter, or which applies the proceeds from the sale thereof, or any part thereof, to any purpose other than the purpose or

purposes allowed by this chapter, shall be subject to a penalty of not more than one thousand dollars for each offense. Every violation shall be a separate and distinct offense and in case of a continuing violation every day's continuance thereof shall be deemed to be a separate and distinct offense.

The act, omission or failure of any officer, agent or employee of any public service company acting within the scope of his official duties or employment, shall in every case be deemed to be the act, omission or failure of such public service company.

[1994 c 251 § 3; 1961 c 14 § 80.08.110. Prior: 1933 c 151 § 11; RRS § 10439-11.]

RCW 80.08.120 Penalty against individuals.

Every officer, agent, or employee of a public service company, and every other person who knowingly authorizes, directs, aids in, issues or executes, or causes to be issued or executed, any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness contrary to the provisions of this chapter, or who knowingly makes any false statement or representation or with knowledge of its falsity files or causes to be filed with the commission any false statement or representation, or causes or assists to be applied the proceeds or any part thereof, from the sale of any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, to any purpose not allowed by this chapter, or who, with knowledge that any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, has been issued or executed in violation of any of the provisions of this chapter, negotiates, or causes the same to be negotiated, shall be guilty of a gross misdemeanor.

[1994 c 251 § 4; 1961 c 14 § 80.08.120. Prior: 1933 c 151 § 12; RRS § 10439-12.]

RCW 80.08.130 Assumption of obligation or liability--Compliance with filing requirements.

Any public service company that assumes any obligation or liability as guarantor, indorser, surety or otherwise in respect to the securities of any other person, firm or corporation, when such securities are payable at periods of more than twelve months after the date thereof, shall comply with the filing requirements of RCW 80.08.040.

[1994 c 251 § 5; 1961 c 14 § 80.08.130. Prior: 1933 c 151 § 13; RRS § 10439-13.]

RCW 80.08.140 State not obligated.

No provision of this chapter, and no deed or act done or performed under or in connection therewith, shall be held or construed to obligate the state of Washington to pay or guarantee, in any manner whatsoever, any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, authorized, issued or executed under the provisions of this chapter.

[1961 c 14 § 80.08.140. Prior: 1933 c 151 § 14; RRS § 10439-14.]

RCW 80.08.150 Authority of commission--Not affected by requirements of this chapter.

No action by a public service company in compliance with nor by the commission in conformance with the requirements of this chapter may in any way affect the authority of the commission over rates, service, accounts, valuations, estimates, or determinations of costs, or any matters whatsoever that may come before it.

[1994 c 251 § 6.]

RCW 80.08.160 Small local exchange company--Chapter does not apply.

Subject to RCW 80.04.530(1), this chapter does not apply to a local exchange company that serves less than two percent of the access lines in the state of Washington.

[1995 c 110 § 2.]

**Chapter 80.12 RCW
TRANSFERS OF PROPERTY**

Sections

80.12.010	Definition.
80.12.020	Order required to sell, merge, etc.
80.12.030	Disposal without authorization void.
80.12.040	Authority required to acquire property or securities of utility.
80.12.045	Small local exchange company--Chapter does not apply.
80.12.050	Rules and regulations.
80.12.060	Penalty.

RCW 80.12.010 Definition.

The term "public service company," as used in this chapter, shall mean every company now or hereafter engaged in business in this state as a public utility and subject to regulation as to rates and service by the utilities and transportation commission under the provisions of this title.

[1961 c 14 § 80.12.010. Prior: 1953 c 95 § 6; 1941 c 159 § 1, part; Rem. Supp. 1941 § 10440a.]

RCW 80.12.020 Order required to sell, merge, etc.

No public service company shall sell, lease, assign or otherwise dispose of the whole or any part of its franchises, properties or facilities whatsoever, which are necessary or useful in the

performance of its duties to the public, and no public service company shall, by any means whatsoever, directly or indirectly, merge or consolidate any of its franchises, properties or facilities with any other public service company, without having secured from the commission an order authorizing it so to do: PROVIDED, That this section shall not apply to any sale, lease, assignment or other disposal of such franchises, properties or facilities to a special purpose district as defined in RCW 36.96.010, city, county, or town.

[1981 c 117 § 1; 1961 c 14 § 80.12.020. Prior: 1945 c 75 § 1; 1941 c 159 § 2; Rem. Supp. 1945 § 10440b.]

RCW 80.12.030 Disposal without authorization void.

Any such sale, lease, assignment, or other disposition, merger or consolidation made without authority of the commission shall be void.

[1961 c 14 § 80.12.030. Prior: 1941 c 159 § 3; Rem. Supp. 1941 § 10440c.]

RCW 80.12.040 Authority required to acquire property or securities of utility.

No public service company shall, directly or indirectly, purchase, acquire, or become the owner of any of the franchises, properties, facilities, capital stocks or bonds of any other public service company unless authorized so to do by the commission. Nothing contained in this chapter shall prevent the holding of stocks or other securities heretofore lawfully acquired or prohibit, upon the surrender or exchange of said stocks or other securities pursuant to a reorganization plan, the purchase, acquisition, taking or holding by the owner of a proportionate amount of the stocks or other securities of any new corporation organized to take over at foreclosure or other sale, the property of the corporation the stocks or securities of which have been thus surrendered or exchanged. Any contract by any public service company for the purchase, acquisition, assignment or transfer to it of any of the stocks or other securities of any other public service company, directly or indirectly, without the approval of the commission shall be void and of no effect.

[1961 c 14 § 80.12.040. Prior: 1941 c 159 § 4; Rem. Supp. 1941 § 10440d.]

RCW 80.12.045 Small local exchange company--Chapter does not apply.

Subject to RCW 80.04.530(1), this chapter does not apply to a local exchange company that serves less than two percent of the access lines in the state of Washington.

[1995 c 110 § 3.]

RCW 80.12.050 Rules and regulations.

The commission shall have power to promulgate rules and regulations to make effective the provisions of this chapter.

[1961 c 14 § 80.12.050. Prior: 1941 c 159 § 5; Rem. Supp. 1941 § 10440e.]

RCW 80.12.060 Penalty.

The provisions of RCW 80.04.380 and 80.04.385 as to penalties shall be applicable to public service companies, their officers, agents and employees failing to comply with the provisions of this chapter.

[1961 c 14 § 80.12.060. Prior: 1941 c 159 § 6; Rem. Supp. 1941 § 10440f.]

**Chapter 80.16 RCW
AFFILIATED INTERESTS**

Sections

80.16.010	Definitions.
80.16.020	Dealings with affiliated interests--Prior filing with commission required--Commission may disapprove.
80.16.030	Payments to affiliated interest disallowed if not reasonable.
80.16.040	Satisfactory proof, what constitutes.
80.16.050	Commission's control is continuing.
80.16.055	Small local exchange company--Chapter does not apply.
80.16.060	Summary order on nonapproved payments.
80.16.070	Summary order on payments after disallowance.
80.16.080	Court action to enforce orders.
80.16.090	Review of orders.

RCW 80.16.010 Definitions.

As used in this chapter the term "public service company" shall include every corporation engaged in business as a public utility and subject to regulation as to rates and service by the utilities and transportation commission under the provisions of this title.

As used in this chapter, the term "affiliated interest" means:

Every corporation and person owning or holding directly or indirectly five percent or more of the voting securities of any public service company engaged in any intrastate business in this state;

Every corporation and person, other than those above specified, in any chain of successive ownership of five percent or more of voting securities, the chain beginning with the holder of the voting securities of such public service company;

Every corporation five percent or more of whose voting securities are owned by any person or corporation owning five percent or more of the voting securities of such public service company or by any person or corporation in any such chain of successive ownership of five percent or more of voting securities;

Every corporation or person with which the public service company has a management or service contract; and

Every person who is an officer or director of such public service company or of any corporation in any chain of successive ownership of five percent or more of voting securities.

[1961 c 14 § 80.16.010. Prior: 1953 c 95 § 7; 1933 c 152 § 1, part; RRS § 10440-1, part.]

RCW 80.16.020 Dealings with affiliated interests--Prior filing with commission required--Commission may disapprove.

Every public service company shall file with the commission a verified copy, or a verified summary if unwritten, of a contract or arrangement providing for the furnishing of management, supervisory[,] construction, engineering, accounting, legal, financial, or similar services, or any contract or arrangement for the purchase, sale, lease, or exchange of any property, right, or thing, or for the furnishing of any service, property, right, or thing, other than those enumerated in this section, hereafter made or entered into between a public service company and any affiliated interest as defined in this chapter, including open account advances from or to the affiliated interests. The filing must be made prior to the effective date of the contract or arrangement. Modifications or amendments to the contracts or arrangements with affiliated interests must be filed with the commission prior to the effective date of the modification or amendment. Any time after receipt of the contract or arrangement, the commission may institute an investigation and disapprove the contract, arrangement, modification, or amendment thereto if the commission finds the public service company has failed to prove that it is reasonable and consistent with the public interest. The commission may disapprove any such contract or arrangement if satisfactory proof is not submitted to the commission of the cost to the affiliated interest of rendering the services or of furnishing the property or service described in this section.

[1998 c 47 § 1; 1961 c 14 § 80.16.020. Prior: 1941 c 160 § 1; 1933 c 152 § 2; Rem. Supp. 1941 § 10440-2.]

RCW 80.16.030 Payments to affiliated interest disallowed if not reasonable.

In any proceeding, whether upon the commission's own motion or upon complaint, involving the rates or practices of any public service company, the commission may exclude from the accounts of the public service company any payment or compensation to an affiliated interest for any services rendered or property or service furnished, as described in this section, under existing contracts or arrangements with the affiliated interest unless the public service company establishes the reasonableness of the payment or compensation. In the proceeding the commission shall disallow the payment or compensation, in whole or in part, in the absence of satisfactory proof that it is reasonable in amount. In such a proceeding, any payment or compensation may be disapproved or disallowed by the commission, in whole or in part, if satisfactory proof is not submitted to the commission of the cost to the affiliated interest of rendering the service or furnishing the property or service described in this section.

[1998 c 47 § 2; 1961 c 14 § 80.16.030. Prior: 1933 c 152 § 3; RRS § 10440-3.]

RCW 80.16.040 Satisfactory proof, what constitutes.

No proof shall be satisfactory, within the meaning of RCW 80.16.010 through 80.16.030, unless it includes the original (or verified copies) of the relevant cost records and other relevant accounts of the affiliated interest, or such abstract thereof or summary taken therefrom, as the commission may deem adequate, properly identified and duly authenticated: PROVIDED, HOWEVER, That the commission may, where reasonable, approve or disapprove such contracts or arrangements without the submission of such cost records or accounts.

[1961 c 14 § 80.16.040. Prior: 1933 c 152 § 4; RRS § 10440-4.]

RCW 80.16.050 Commission's control is continuing.

The commission shall have continuing supervisory control over the terms and conditions of such contracts and arrangements as are herein described so far as necessary to protect and promote the public interest. The commission shall have the same jurisdiction over the modifications or amendment of contracts or arrangements as are herein described as it has over such original contracts or arrangements. The fact that a contract or arrangement has been filed with, or the commission has approved entry into such contracts or arrangements as described herein shall not preclude disallowance or disapproval of payments made pursuant thereto, if upon actual experience under such contract or arrangement, it appears that the payments provided for or made were or are unreasonable. Every order of the commission approving any such contract or arrangement shall be expressly conditioned upon the reserved power of the commission to revise and amend the terms and conditions thereof, if, when, and as necessary to protect and promote the public interest.

[1998 c 47 § 3; 1961 c 14 § 80.16.050. Prior: 1933 c 152 § 5; RRS § 10440-5.]

RCW 80.16.055 Small local exchange company--Chapter does not apply.

Subject to RCW 80.04.530(1), this chapter does not apply to a local exchange company that serves less than two percent of the access lines in the state of Washington.

[1995 c 110 § 4.]

RCW 80.16.060 Summary order on nonapproved payments.

Whenever the commission shall find upon investigation that any public service company is giving effect to any such contract or arrangement without such contract or arrangement having been filed or approved, the commission may issue a summary order prohibiting the public service company from treating any payments made under the terms of such contract or arrangement as operating expenses or as capital expenditures for rate or valuation purposes, unless and until such contract or arrangement has been filed with the commission or until payments have received the approval of the commission.

[1998 c 47 § 4; 1961 c 14 § 80.16.060. Prior: 1933 c 152 § 6; RRS § 10440-6.]

RCW 80.16.070 Summary order on payments after disallowance.

Whenever the commission finds upon investigation that any public service company is making payments to an affiliated interest, although the payments have been disallowed or disapproved by the commission in a proceeding involving the public service company's rates or practices, the commission shall issue a summary order directing the public service company to not treat the payments as operating expenses or capital expenditures for rate or valuation purposes, unless and until the payments have received the approval of the commission.

[1998 c 47 § 5; 1961 c 14 § 80.16.070. Prior: 1933 c 152 § 7; RRS § 10440-7.]

RCW 80.16.080 Court action to enforce orders.

The superior court of Thurston county is authorized to enforce such orders to cease and desist by appropriate process, including the issuance of a preliminary injunction, upon the suit of the commission.

[1961 c 14 § 80.16.080. Prior: 1933 c 152 § 8; RRS § 10440-8.]

RCW 80.16.090 Review of orders.

Any public service company or affiliated interest deeming any decision or order of the commission to be in any respect or manner improper, unjust or unreasonable may have the same reviewed in the courts in the same manner and by the same procedure as is now provided by law for review of any other order or decision of the commission.

[1961 c 14 § 80.16.090. Prior: 1933 c 152 § 9; RRS § 10440-9.]

**Chapter 80.20 RCW
INVESTIGATION OF PUBLIC SERVICE COMPANIES**

Sections

80.20.010	Definition.
80.20.020	Cost of investigation may be assessed against company.
80.20.030	Interest on unpaid assessment--Action to collect.
80.20.040	Commission's determination of necessity as evidence.
80.20.050	Order of commission not subject to review.
80.20.060	Limitation on frequency of investigation.

RCW 80.20.010 Definition.

As used in this chapter, the term "public service company" means any person, firm, association, or corporation, whether public or private, operating a utility or public service enterprise subject in any respect to regulation by the commission under the provisions of this title.

[1961 c 14 § 80.20.010. Prior: 1953 c 95 § 8; 1939 c 203 § 1; RRS § 10458-6.]

RCW 80.20.020 Cost of investigation may be assessed against company.

Whenever the commission in any proceeding upon its own motion or upon complaint shall deem it necessary in order to carry out the duties imposed upon it by law to investigate the books, accounts, practices and activities of, or make any valuation or appraisal of the property of any public service company, or to investigate or appraise any phase of its operations, or to render any engineering or accounting service to or in connection with any public service company, and the cost thereof to the commission exceeds in amount the ordinary regulatory fees paid by such public service company during the preceding calendar year or estimated to be paid during the current year, whichever is more, such public service company shall pay the expenses reasonably attributable and allocable to such investigation, valuation, appraisal or services. The commission shall ascertain such expenses, and, after giving notice and an opportunity to be heard, shall render a bill therefor by registered mail to the public service company, either at the conclusion of the investigation, valuation, appraisal or services, or from time to time during its progress. Within thirty days after a bill has been mailed such public service company shall pay to the commission the amount of the bill, and the commission shall transmit such payment to the state treasurer who shall credit it to the public service revolving fund. The total amount which any public service company shall be required to pay under the provisions of this section in any calendar year shall not exceed one percent of the gross operating revenues derived by such public service company from its intrastate operations during the last preceding calendar year. If such company did not operate during all of the preceding year the calculations shall be based upon estimated gross revenues for the current year.

[1961 c 14 § 80.20.020. Prior: 1939 c 203 § 2(a); RRS § 10458-6a(a).]

RCW 80.20.030 Interest on unpaid assessment--Action to collect.

Amounts so assessed against any public service company not paid within thirty days after mailing of the bill therefor, shall draw interest at the rate of six percent per annum from the date of mailing of the bill. Upon failure of the public service company to pay the bill, the attorney general shall proceed in the name of the state by civil action in the superior court for Thurston county against such public service company to collect the amount due, together with interest and costs of suit.

[1961 c 14 § 80.20.030. Prior: 1939 c 203 § 2(b); RRS § 10458-6a(b).]

RCW 80.20.040 Commission's determination of necessity as evidence.

In such action the commission's determination of the necessity of the investigation, valuation, appraisal or services shall be conclusive evidence of such necessity, and its findings and determination of facts expressed in bills rendered pursuant to RCW 80.20.020 through 80.20.060 or in any proceedings determinative of such bills shall be prima facie evidence of such facts.

[1961 c 14 § 80.20.040. Prior: 1939 c 203 § 2(c); RRS § 10458-6a(c).]

RCW 80.20.050 Order of commission not subject to review.

In view of the civil action provided for in RCW 80.20.020 through 80.20.060 any order made by the commission in determining the amount of such bill shall not be reviewable in court, but the mere absence of such right of review shall not prejudice the rights of defendants in the civil action.

[1961 c 14 § 80.20.050. Prior: 1939 c 203 § 2(d); RRS § 10458-6a(d).]

RCW 80.20.060 Limitation on frequency of investigation.

Expenses of a complete valuation, rate and service investigation shall not be assessed against a public service company under this chapter if such company shall have been subjected to and paid the expenses of a complete valuation, rate and service investigation during the preceding five years, unless the properties or operations of the company have materially changed or there has been a substantial change in its value for rate making purposes or in any other circumstances and conditions affecting rates and services: PROVIDED, That the provisions of this section shall not be a limitation on the frequency of assessment of costs of investigation where such investigation results from a tariff filing or tariff filings by a public service company to increase rates.

[1971 ex.s. c 143 § 8; 1961 c 14 § 80.20.060. Prior: 1939 c 203 § 2(e); RRS § 10458-6a(e).]

**Chapter 80.24 RCW
REGULATORY FEES**

Sections

80.24.010	Companies to file reports of gross revenue and pay fees--Delinquent fee payments.
80.24.020	Fees to approximate reasonable cost of regulation.
80.24.030	Intent of legislature--Regulatory cost records to be kept by commission.
80.24.040	Disposition of fees.
80.24.050	Penalty for failure to pay fees--Disposition of fines and penalties.
80.24.060	Pipeline safety fee--Reports--Procedure to contest fees--Regulatory incentive program.

NOTES:

Assessment of public utilities for property tax purposes: Chapter 84.12 RCW.

Corporations, annual license fees for public service companies: RCW 23B.01.530, 23B.01.590.

Easements of public service companies taxable as personalty: RCW 84.20.010.

Public utility tax: Chapter 82.16 RCW.

RCW 80.24.010 Companies to file reports of gross revenue and pay fees--Delinquent fee payments.

Every public service company subject to regulation by the commission shall, on or before the date specified by the commission for filing annual reports under RCW 80.04.080, file with the commission a statement on oath showing its gross operating revenue from intrastate operations for the preceding calendar year or portion thereof and pay to the commission a fee equal to one-tenth of one percent of the first fifty thousand dollars of gross operating revenue, plus two-tenths of one percent of any gross operating revenue in excess of fifty thousand dollars: PROVIDED, That the fee shall in no case be less than one dollar.

The percentage rates of gross operating revenue to be paid in any year may be decreased by the commission for any class of companies subject to the payment of such fees, by general order entered before March 1st of such year, and for such purpose such companies shall be classified as follows:

Electrical, gas, water, telecommunications, and irrigation companies shall constitute class one. Every other company subject to regulation by the commission, for which regulatory fees are not otherwise fixed by law shall pay fees as herein provided and shall constitute additional classes according to kinds of businesses engaged in.

Any payment of the fee imposed by this section made after its due date shall include a late fee of two percent of the amount due. Delinquent fees shall accrue interest at the rate of one percent per month.

[1994 c 83 § 1; 1990 c 48 § 1; 1985 c 450 § 14; 1961 c 14 § 80.24.010. Prior: 1955 c 125 § 2; prior: 1939 c 123 § 1, part; 1937 c 158 § 1, part; 1929 c 107 § 1, part; 1923 c 107 § 1, part; 1921 c 113 § 1, part; RRS § 10417, part.]

Notes:

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

RCW 80.24.020 Fees to approximate reasonable cost of regulation.

In fixing the percentage rates of gross operating revenue to be paid in any year, the commission shall consider all moneys then in the public service revolving fund and the fees currently to be paid into such fund, to the end that the fees collected from the several classes of companies shall be approximately the same as the reasonable cost of supervising and regulating such classes of companies.

[1961 c 14 § 80.24.020. Prior: 1955 c 125 § 3; prior: 1939 c 123 § 1, part; 1937 c 158 § 1, part; RRS § 10417, part.]

RCW 80.24.030 Intent of legislature--Regulatory cost records to be kept by commission.

It is the intent and purpose of the legislature that the several groups of public service companies shall each contribute sufficient in fees to the commission to pay the reasonable cost of regulating the several groups respectively. The commission shall keep accurate records of the costs incurred in regulating and supervising the several groups of companies subject to regulation or supervision and such records shall be open to inspection by all interested parties. The records and data upon which the commission's determination is made shall be considered prima facie correct in any proceeding instituted to challenge the reasonableness or correctness of any order of the commission fixing fees and distributing regulatory expenses.

[1961 c 14 § 80.24.030. Prior: 1937 c 158 § 7; RRS § 10417-5.]

RCW 80.24.040 Disposition of fees.

All moneys collected under the provisions of this chapter shall within thirty days be paid to the state treasurer and by the state treasurer deposited to the public service revolving fund: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended.

[1987 c 202 § 239; 1969 ex.s. c 199 § 36; 1961 c 14 § 80.24.040. Prior: 1937 c 158 § 6; RRS § 10417-4.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 80.24.050 Penalty for failure to pay fees--Disposition of fines and penalties.

Every person, firm, company or corporation, or the officers, agents or employees thereof, failing or neglecting to pay the fees herein required shall be guilty of a misdemeanor. All fines and penalties collected under the provisions of this chapter shall be deposited into the public service revolving fund of the state treasury: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended.

[1987 c 202 § 240; 1979 ex.s. c 198 § 1; 1969 ex.s. c 199 § 37; 1961 c 14 § 80.24.050. Prior: 1923 c 107 § 2; 1921 c 113 § 3; RRS § 10419.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 80.24.060 Pipeline safety fee--Reports--Procedure to contest fees--Regulatory incentive program.

(1)(a) Every gas company and every interstate gas pipeline company subject to inspection or enforcement by the commission shall pay an annual pipeline safety fee to the commission. The pipeline safety fees received by the commission shall be deposited in the pipeline safety account created in RCW 81.88.050.

(b) The aggregate amount of fees set shall be sufficient to recover the reasonable costs of administering the pipeline safety program, taking into account federal funds used to offset the costs. The fees established under this section shall be designed to generate revenue not exceeding appropriated levels of funding for the current fiscal year. At a minimum, the fees established under this section shall be sufficient to adequately fund pipeline inspection personnel, the timely review of pipeline safety and integrity plans, the timely development of spill response plans, the timely development of accurate maps of pipeline locations, participation in federal pipeline safety efforts to the extent allowed by law, and the staffing of the citizens committee on pipeline safety.

(c) Increases in the aggregate amount of fees over the immediately preceding fiscal year are subject to the requirements of RCW 43.135.055.

(2) The commission shall by rule establish the methodology it will use to set the appropriate fee for each entity subject to this section. The methodology shall provide for an equitable distribution of program costs among all entities subject to the fee. The fee methodology shall provide for:

(a) Direct assignment of average costs associated with annual standard inspections, including the average number of inspection days per year. In establishing these directly assignable costs, the commission shall consider the requirements and guidelines of the federal government, state safety standards, and good engineering practice[s]; and

(b) A uniform and equitable means of estimating and allocating costs of other duties relating to inspecting pipelines for safety that are not directly assignable, including but not limited to design review and construction inspections, specialized inspections, incident investigations, geographic mapping system design and maintenance, and administrative support.

(3) The commission shall require reports from those entities subject to this section in the form and at such time as necessary to set the fees. After considering the reports supplied by the entities, the commission shall set the amount of the fee payable by each entity by general order entered before July 1st of each year.

(4) For companies subject to RCW 80.24.010, the commission shall collect the pipeline safety fee as part of the fee specified in RCW 80.24.010. The commission shall allocate the moneys collected under RCW 80.24.010 between the pipeline safety program and for other regulatory purposes. The commission shall adopt rules that assure that fee moneys related to the pipeline safety program are maintained separately from other moneys collected by the commission under this chapter.

(5) Any payment of the fee imposed by this section made after its due date must include a late fee of two percent of the amount due. Delinquent fees accrue interest at the rate of one percent per month.

(6) The commission shall keep accurate records of the costs incurred in administering its gas pipeline safety program, and the records are open to inspection by interested parties. The records and data upon which the commission's determination is made shall be prima facie correct in any proceeding to challenge the reasonableness or correctness of any order of the commission fixing fees and distributing regulatory expenses.

(7) If any entity seeks to contest the imposition of a fee imposed under this section, that

entity shall pay the fee and request a refund within six months of the due date for the payment by filing a petition for a refund with the commission. The commission shall establish by rule procedures for handling refund petitions and may delegate the decisions on refund petitions to the secretary of the commission.

(8) After establishing the fee methodology by rule as required in subsection (2) of this section, the commission shall create a regulatory incentive program for pipeline safety programs in collaboration with the citizens committee on pipeline safety. The regulatory incentive program created by the commission shall not shift costs among companies paying pipeline safety fees and shall not decrease revenue to pipeline safety programs. The regulatory incentive program shall not be implemented until after the review conducted according to RCW 81.88.150.

[2001 c 238 § 2.]

NOTES:

Intent--Finding--2001 c 238: "The intent of this act is to ensure a sustainable, comprehensive, pipeline safety program, to protect the health and safety of the citizens of the state of Washington, and [to] maintain the quality of the state's environment. The legislature finds that public safety and the environment are best protected by securing permanent funding for this program through establishment of a regulatory fee imposed on hazardous liquids and gas pipelines." [2001 c 238 § 1.]

Effective date--2001 c 238: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2001." [2001 c 238 § 13.]

Chapter 80.28 RCW GAS, ELECTRICAL, AND WATER COMPANIES

Sections

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80.28.020	Commission to fix just, reasonable, and compensatory rates.
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80.28.030	Commission may order improved quality of commodity--Water companies, board of health standards.
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80.28.303	Conservation service tariff--Contents of filing--Rate base--Duties of commission.
80.28.306	Conservation bonds--Conservation investment assets as collateral--Priority of security interests--Transfers.
80.28.309	Costs as bondable conservation investment.
80.28.310	Tariff for irrigation pumping service--Authority for electrical companies to buy back electricity.

NOTES:

Construction projects in state waters: Chapter 77.55 RCW.

Franchises on state highways: Chapter 47.44 RCW.

Reduced utility rates for low-income senior citizens and other low-income citizens: RCW 74.38.070.

RCW 80.28.005 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Bondable conservation investment" means all expenditures made by electrical, gas, or water companies with respect to energy or water conservation measures and services intended to improve the efficiency of electricity, gas, or water end use, including related carrying costs if:

(a) The conservation measures and services do not produce assets that would be bondable utility property under the general utility mortgage of the electrical, gas, or water company;

(b) The commission has determined that the expenditures were incurred in conformance with the terms and conditions of a conservation service tariff in effect with the commission at the time the costs were incurred, and at the time of such determination the commission finds that the company has proven that the costs were prudent, that the terms and conditions of the financing are reasonable, and that financing under this chapter is more favorable to the customer than other reasonably available alternatives;

(c) The commission has approved inclusion of the expenditures in rate base and has not ordered that they be currently expensed; and

(d) The commission has not required that the measures demonstrate that energy savings have persisted at a certain level for a certain period before approving the cost of these investments as bondable conservation investment.

(2) "Conservation bonds" means bonds, notes, certificates of beneficial interests in trusts, or other evidences of indebtedness or ownership that:

(a) The commission determines at or before the time of issuance are issued to finance or refinance bondable conservation investment by an electrical, gas or water company; and

(b) Rely partly or wholly for repayment on conservation investment assets and revenues arising with respect thereto.

(3) "Conservation investment assets" means the statutory right of an electrical, gas, or water company:

(a) To have included in rate base all of its bondable conservation investment and related carrying costs; and

(b) To receive through rates revenues sufficient to recover the bondable conservation investment and the costs of equity and debt capital associated with it, including, without limitation, the payment of principal, premium, if any, and interest on conservation bonds.

(4) "Finance subsidiary" means any corporation, company, association, joint stock association, or trust that is beneficially owned, directly or indirectly, by an electrical, gas, or water company, or in the case of a trust issuing conservation bonds consisting of beneficial interests, for which an electrical, gas, or water company or a subsidiary thereof is the grantor, or an unaffiliated entity formed for the purpose of financing or refinancing approved conservation investment, and that acquires conservation investment assets directly or indirectly from such company in a transaction approved by the commission.

[1994 c 268 § 1.]

RCW 80.28.010 Duties as to rates, services, and facilities--Limitations on termination of utility service for residential heating.

(1) All charges made, demanded or received by any gas company, electrical company or water company for gas, electricity or water, or for any service rendered or to be rendered in connection therewith, shall be just, fair, reasonable and sufficient.

(2) Every gas company, electrical company and water company shall furnish and supply such service, instrumentalities and facilities as shall be safe, adequate and efficient, and in all respects just and reasonable.

(3) All rules and regulations issued by any gas company, electrical company or water company, affecting or pertaining to the sale or distribution of its product, shall be just and reasonable.

(4) Utility service for residential space heating shall not be terminated between November 15 through March 15 if the customer:

(a) Notifies the utility of the inability to pay the bill, including a security deposit. This notice should be provided within five business days of receiving a payment overdue notice unless there are extenuating circumstances. If the customer fails to notify the utility within five business days and service is terminated, the customer can, by paying reconnection charges, if any, and fulfilling the requirements of this section, receive the protections of this chapter;

(b) Provides self-certification of household income for the prior twelve months to a grantee of the department of community, trade, and economic development which administers federally funded energy assistance programs. The grantee shall determine that the household income does not exceed the maximum allowed for eligibility under the state's plan for low-income energy assistance under 42 U.S.C. 8624 and shall provide a dollar figure that is seven percent of household income. The grantee may verify information provided in the self-certification;

(c) Has applied for home heating assistance from applicable government and private sector organizations and certifies that any assistance received will be applied to the current bill and future utility bills;

(d) Has applied for low-income weatherization assistance to the utility or other appropriate agency if such assistance is available for the dwelling;

(e) Agrees to a payment plan and agrees to maintain the payment plan. The plan will be designed both to pay the past due bill by the following October 15 and to pay for continued utility service. If the past due bill is not paid by the following October 15, the customer shall not be eligible for protections under this chapter until the past due bill is paid. The plan shall not require monthly payments in excess of seven percent of the customer's monthly income plus one-twelfth of any arrearage accrued from the date application is made and thereafter during November 15 through March 15. A customer may agree to pay a higher percentage during this period, but shall not be in default unless payment during this period is less than seven percent of monthly income plus one-twelfth of any arrearage accrued from the date application is made and thereafter. If assistance payments are received by the customer subsequent to implementation of the plan, the customer shall contact the utility to reformulate the plan; and

(f) Agrees to pay the moneys owed even if he or she moves.

(5) The utility shall:

(a) Include in any notice that an account is delinquent and that service may be subject to termination, a description of the customer's duties in this section;

(b) Assist the customer in fulfilling the requirements under this section;

(c) Be authorized to transfer an account to a new residence when a customer who has established a plan under this section moves from one residence to another within the same utility service area;

(d) Be permitted to disconnect service if the customer fails to honor the payment

program. Utilities may continue to disconnect service for those practices authorized by law other than for nonpayment as provided for in this subsection. Customers who qualify for payment plans under this section who default on their payment plans and are disconnected can be reconnected and maintain the protections afforded under this chapter by paying reconnection charges, if any, and by paying all amounts that would have been due and owing under the terms of the applicable payment plan, absent default, on the date on which service is reconnected; and

(e) Advise the customer in writing at the time it disconnects service that it will restore service if the customer contacts the utility and fulfills the other requirements of this section.

(6) A payment plan implemented under this section is consistent with RCW 80.28.080.

(7) Every gas company and electrical company shall offer residential customers the option of a budget billing or equal payment plan. The budget billing or equal payment plan shall be offered low-income customers eligible under the state's plan for low-income energy assistance prepared in accordance with 42 U.S.C. 8624(C)(1) without limiting availability to certain months of the year, without regard to the length of time the customer has occupied the premises, and without regard to whether the customer is the tenant or owner of the premises occupied.

(8) Every gas company, electrical company and water company shall construct and maintain such facilities in connection with the manufacture and distribution of its product as will be efficient and safe to its employees and the public.

(9) An agreement between the customer and the utility, whether oral or written, shall not waive the protections afforded under this chapter.

(10) In establishing rates or charges for water service, water companies as defined in RCW 80.04.010 may consider the achievement of water conservation goals and the discouragement of wasteful water use practices.

[1995 c 399 § 211. Prior: 1991 c 347 § 22; 1991 c 165 § 4; 1990 1st ex.s. c 1 § 5; 1986 c 245 § 5; 1985 c 6 § 25; 1984 c 251 § 4; 1961 c 14 § 80.28.010; prior: 1911 c 117 § 26; RRS § 10362.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

Severability--1991 c 347: See RCW 90.42.900.

Findings--1991 c 165: See note following RCW 35.21.300.

RCW 80.28.020 Commission to fix just, reasonable, and compensatory rates.

Whenever the commission shall find, after a hearing had upon its own motion, or upon complaint, that the rates or charges demanded, exacted, charged or collected by any gas company, electrical company or water company, for gas, electricity or water, or in connection therewith, or that the rules, regulations, practices or contracts affecting such rates or charges are unjust, unreasonable, unjustly discriminatory or unduly preferential, or in any wise in violation of the provisions of the law, or that such rates or charges are insufficient to yield a reasonable compensation for the service rendered, the commission shall determine the just, reasonable, or sufficient rates, charges, regulations, practices or contracts to be thereafter observed and in force, and shall fix the same by order.

[1961 c 14 § 80.28.020. Prior: 1911 c 117 § 54, part; RRS § 10390, part.]

RCW 80.28.022 Water company rates--Reserve account.

In determining the rates to be charged by each water company subject to its jurisdiction, the commission may provide for the funding of a reserve account exclusively for the purpose of making capital improvements approved by the department of health as a part of a long-range plan, or required by the department to assure compliance with federal or state drinking water regulations, or to perform construction or maintenance required by the department of ecology to secure safety to life and property under RCW 43.21A.064(2). Expenditures from the fund shall be subject to prior approval by the commission, and shall be treated for rate-making purposes as customer contributions.

[1991 c 150 § 1; 1990 c 132 § 6.]

Notes:

Legislative findings--Severability--1990 c 132: See note following RCW 43.20.240.

RCW 80.28.024 Legislative finding.

The legislature finds and declares that the potential for meeting future energy needs through conservation measures, including energy conservation loans, energy audits, the use of appropriate tree plantings for energy conservation, and the use of renewable resources, such as solar energy, wind energy, wood, wood waste, municipal waste, agricultural products and wastes, hydroelectric energy, geothermal energy, and end-use waste heat, may not be realized without incentives to public and private energy utilities. The legislature therefore finds and declares that actions and incentives by state government to promote conservation and the use of renewable resources would be of great benefit to the citizens of this state by encouraging efficient energy use and a reliable supply of energy based upon renewable energy resources.

[1993 c 204 § 8; 1980 c 149 § 1.]

Notes:

Findings--1993 c 204: See note following RCW 35.92.390.

RCW 80.28.025 Encouragement of energy cogeneration, conservation, and production from renewable resources--Consideration of water conservation goals.

(1) In establishing rates for each gas and electric company regulated by this chapter, the commission shall adopt policies to encourage meeting or reducing energy demand through cogeneration as defined in RCW 82.35.020, measures which improve the efficiency of energy end use, and new projects which produce or generate energy from renewable resources, such as solar energy, wind energy, hydroelectric energy, geothermal energy, wood, wood waste, municipal wastes, agricultural products and wastes, and end-use waste heat. These policies shall include but are not limited to allowing a return on investment in measures to improve the efficiency of energy end use, cogeneration, or projects which produce or generate energy from renewable resources which return is established by adding an increment of two percent to the rate of return on common equity permitted on the company's other investment. Measures or

projects encouraged under this section are those for which construction or installation is begun after June 12, 1980, and before January 1, 1990, and which, at the time they are placed in the rate base, are reasonably expected to save, produce, or generate energy at a total incremental system cost per unit of energy delivered to end use which is less than or equal to the incremental system cost per unit of energy delivered to end use from similarly available conventional energy resources which utilize nuclear energy or fossil fuels and which the gas or electric company could acquire to meet energy demand in the same time period. The rate of return increment shall be allowed for a period not to exceed thirty years after the measure or project is first placed in the rate base.

(2) In establishing rates for water companies regulated by this chapter, the commission may consider the achievement of water conservation goals and the discouragement of wasteful water use practices.

[1991 c 347 § 23; 1980 c 149 § 2.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

Severability--1991 c 347: See RCW 90.42.900.

Public utility tax exemptions relating to energy conservation and production from renewable resources: RCW 82.16.055.

RCW 80.28.030 Commission may order improved quality of commodity--Water companies, board of health standards.

Whenever the commission shall find, after such hearing, that the illuminating or heating power, purity or pressure of gas, the efficiency of electric lamp supply, the voltage of the current supplied for light, heat or power, or the purity, quality, volume, and pressure of water, supplied by any gas company, electrical company or water company, as the case may be, is insufficient, impure, inadequate or inefficient, it shall order such improvement in the manufacture, distribution or supply of gas, in the manufacture, transmission or supply of electricity, or in the storage, distribution or supply of water, or in the methods employed by such gas company, electrical company or water company, as will in its judgment be efficient, adequate, just and reasonable. Failure of a water company to comply with state board of health standards adopted under RCW 43.20.050(2)(a) or department standards adopted under chapter 70.116 RCW for purity, volume, and pressure shall be prima facie evidence that the water supplied is insufficient, impure, inadequate, or inefficient.

In ordering improvements in the storage, distribution, or supply of water, the commission shall consult and coordinate with the department. In the event that a water company fails to comply with an order of the commission in a timely fashion, the commission may request that the department petition the court to place the company in receivership.

[1989 c 207 § 4; 1961 c 14 § 80.28.030. Prior: 1911 c 117 § 54, part; RRS § 10390, part.]

RCW 80.28.040 Commission may order improved service--Water companies,

noncompliance, receivership.

Whenever the commission shall find, after hearing, that any rules, regulations, measurements or the standard thereof, practices, acts or services of any such gas company, electrical company or water company are unjust, unreasonable, improper, insufficient, inefficient or inadequate, or that any service which may be reasonably demanded is not furnished, the commission shall fix the reasonable rules, regulations, measurements or the standard thereof, practices, acts or service to be thereafter furnished, imposed, observed and followed, and shall fix the same by order or rule.

In ordering improvements to the service of any water company, the commission shall consult and coordinate with the department. In the event that a water company fails to comply with an order of the commission within the deadline specified in the order, the commission may request that the department petition the court to place the company in receivership.

[1989 c 207 § 5; 1961 c 14 § 80.28.040. Prior: 1911 c 117 § 54, part; RRS § 10390, part.]

RCW 80.28.050 Tariff schedules to be filed with commission--Public schedules.

Every gas company, electrical company and water company shall file with the commission and shall print and keep open to public inspection schedules in such form as the commission may prescribe, showing all rates and charges made, established or enforced, or to be charged or enforced, all forms of contract or agreement, all rules and regulations relating to rates, charges or service, used or to be used, and all general privileges and facilities granted or allowed by such gas company, electrical company or water company.

[1961 c 14 § 80.28.050. Prior: 1911 c 117 § 27; RRS § 10363.]

Notes:

Duty of company to fix rate for wholesale power on request of public utility district: RCW 54.04.100.

RCW 80.28.060 Tariff changes--Statutory notice--Exception.

Unless the commission otherwise orders, no change shall be made in any rate or charge or in any form of contract or agreement or in any rule or regulation relating to any rate, charge or service, or in any general privilege or facility which shall have been filed and published by a gas company, electrical company or water company in compliance with the requirements of RCW 80.28.050 except after thirty days' notice to the commission and publication for thirty days, which notice shall plainly state the changes proposed to be made in the schedule then in force and the time when the change will go into effect and all proposed changes shall be shown by printing, filing and publishing new schedules, or shall be plainly indicated upon the schedules in force at the time and kept open to public inspection. Proposed changes may be suspended by the commission within thirty days or before the stated effective date of the proposed change, whichever is later. The commission, for good cause shown, may allow changes without requiring the thirty days' notice by duly filing, in such manner as it may direct, an order specifying the changes so to be made and the time when it shall take effect. All such changes shall be

immediately indicated upon its schedules by the company affected. When any change is made in any rate or charge, form of contract or agreement, or any rule or regulation relating to any rate or charge or service, or in any general privilege or facility, the effect of which is to increase any rate or charge, then in existence, attention shall be directed on the copy filed with the commission to such increase by some character immediately preceding or following the item in such schedule, such character to be in form as designated by the commission.

[1989 c 152 § 1; 1961 c 14 § 80.28.060. Prior: 1911 c 117 § 28; RRS § 10364.]

RCW 80.28.065 Tariff schedule--Energy conservation--Payment by successive property owners--Notice--Rules.

(1) Upon request by an electrical or gas company, the commission may approve a tariff schedule that contains rates or charges for energy conservation measures, services, or payments provided to individual property owners or customers. The tariff schedule shall require the electrical or gas company to enter into an agreement with the property owner or customer receiving services at the time the conservation measures, services, or payments are initially provided. The tariff schedule may allow for the payment of the rates or charges over a period of time and for the application of the payment obligation to successive property owners or customers at the premises where the conservation measures or services were installed or performed or with respect to which the conservation payments were made.

(2) The electrical or gas company shall record a notice of a payment obligation, containing a legal description, resulting from an agreement under this section with the county auditor or recording officer as provided in RCW 65.04.030.

(3) The commission may prescribe by rule other methods by which an electrical or gas company shall notify property owners or customers of any such payment obligation.

[1993 c 245 § 2.]

Notes:

Legislative findings--Intent--1993 c 245: "(1) The legislature finds that:

(a) The ability of utilities to acquire cost-effective conservation measures is instrumental in assuring that Washington citizens have reasonable energy rates and that utilities have adequate energy resources to meet future energy demands;

(b) Customers may be more willing to accept investments in energy efficiency and conservation if real and perceived impediments to property transactions are avoided;

(c) Potential purchasers of real property should be notified of any utility conservation charges at the earliest point possible in the sale.

(2) It is the intent of the legislature to encourage utilities to develop innovative approaches designed to promote energy efficiency and conservation that have limited rate impacts on utility customers. It is not the intent of the legislature to restrict the authority of the utilities and transportation commission to approve tariff schedules.

(3) It is also the intent of the legislature that utilities which establish conservation tariffs should undertake measures to assure that potential purchasers of property are aware of the existence of any conservation tariffs.

Measures that may be considered include, but are not limited to:

(a) Recording a notice of a conservation tariff payment obligation, containing a legal description, with the county property records;

- (b) Annually notifying customers who have entered agreements of the conservation tariff obligation;
- (c) Working with the real estate industry to provide for disclosure of conservation tariff obligations in standardized listing agreements and earnest money agreements; and
- (d) Working with title insurers to provide recorded conservation tariff obligations as an informational note to the preliminary commitment for policy of title insurance." [1993 c 245 § 1.]

RCW 80.28.068 Rates--Low-income customers.

Upon request by an electrical or gas company, the commission may approve rates, charges, services, and/or physical facilities at a discount for low-income senior customers and low-income customers. Expenses and lost revenues as a result of these discounts shall be included in the company's cost of service and recovered in rates to other customers.

[1999 c 62 § 1.]

RCW 80.28.070 Sliding scale of charges permitted.

Nothing in this chapter shall be taken to prohibit a gas company, electrical company or water company from establishing a sliding scale of charges, whereby a greater charge is made per unit for a lesser than a greater quantity for gas, electricity or water, or any service rendered or to be rendered.

[1961 c 14 § 80.28.070. Prior: 1911 c 117 § 32; RRS § 10368.]

RCW 80.28.074 Legislative declaration.

The legislature declares it is the policy of the state to:

- (1) Preserve affordable natural gas and electric services to the residents of the state;
- (2) Maintain and advance the efficiency and availability of natural gas and electric services to the residents of the state of Washington;
- (3) Ensure that customers pay only reasonable charges for natural gas and electric service;
- (4) Permit flexible pricing of natural gas and electric services.

[1988 c 166 § 1.]

RCW 80.28.075 Banded rates--Natural gas and electric services.

Upon request by a natural gas company or an electrical company, the commission may approve a tariff that includes banded rates for any nonresidential natural gas or electric service that is subject to effective competition from energy suppliers not regulated by the utilities and transportation commission. "Banded rate" means a rate that has a minimum and maximum rate. Rates may be changed within the rate band upon such notice as the commission may order.

[1988 c 166 § 2.]

RCW 80.28.080 Published rates to be charged--Exceptions.

No gas company, electrical company or water company shall charge, demand, collect or receive a greater or less or different compensation for any service rendered or to be rendered than the rates and charges applicable to such service as specified in its schedule filed and in effect at the time, nor shall any such company directly or indirectly refund or remit in any manner or by any device any portion of the rates or charges so specified, or furnish its product at free or reduced rates except to its employees and their families, and its officers, attorneys, and agents; to hospitals, charitable and eleemosynary institutions and persons engaged in charitable and eleemosynary work; to indigent and destitute persons; to national homes or state homes for disabled volunteer soldiers and soldiers' and sailors' homes: PROVIDED, That the term "employees" as used in this paragraph shall include furloughed, pensioned and superannuated employees, persons who have become disabled or infirm in the service of any such company; and the term "families," as used in this paragraph, shall include the families of those persons named in this proviso, the families of persons killed or dying in the service, also the families of persons killed, and the surviving spouse prior to remarriage, and the minor children during minority of persons who died while in the service of any of the companies named in this paragraph: PROVIDED FURTHER, That water companies may furnish free or at reduced rates water for the use of the state, or for any project in which the state is interested: AND PROVIDED FURTHER, That gas companies, electrical companies, and water companies may charge the defendant for treble damages awarded in lawsuits successfully litigated under RCW 80.28.240.

No gas company, electrical company or water company shall extend to any person or corporation any form of contract or agreement or any rule or regulation or any privilege or facility except such as are regularly and uniformly extended to all persons and corporations under like circumstances.

[1985 c 427 § 2; 1973 1st ex.s. c 154 § 116; 1961 c 14 § 80.28.080. Prior: 1911 c 117 § 29; RRS § 10365.]

Notes:

Severability--1973 1st ex.s. c 154: See note following RCW 2.12.030.

RCW 80.28.090 Unreasonable preference prohibited.

No gas company, electrical company or water company shall make or grant any undue or unreasonable preference or advantage to any person, corporation, or locality, or to any particular description of service in any respect whatsoever, or subject any particular person, corporation or locality or any particular description of service to any undue or unreasonable prejudice or disadvantage in any respect whatsoever.

[1961 c 14 § 80.28.090. Prior: 1911 c 117 § 30; RRS § 10366.]

RCW 80.28.100 Rate discrimination prohibited--Exception.

No gas company, electrical company or water company shall, directly or indirectly, or by any special rate, rebate, drawback or other device or method, charge, demand, collect or receive

from any person or corporation a greater or less compensation for gas, electricity or water, or for any service rendered or to be rendered, or in connection therewith, except as authorized in this chapter, than it charges, demands, collects or receives from any other person or corporation for doing a like or contemporaneous service with respect thereto under the same or substantially similar circumstances or conditions.

[1961 c 14 § 80.28.100. Prior: 1911 c 117 § 31; RRS § 10367.]

Notes:

Reduced utility rates for low-income senior citizens and other low-income citizens: RCW 74.38.070.

RCW 80.28.110 Service to be furnished on reasonable notice.

Every gas company, electrical company or water company, engaged in the sale and distribution of gas, electricity or water, shall, upon reasonable notice, furnish to all persons and corporations who may apply therefor and be reasonably entitled thereto, suitable facilities for furnishing and furnish all available gas, electricity and water as demanded, except that a water company shall not furnish water contrary to the provisions of water system plans approved under chapter 43.20 or 70.116 RCW.

[1990 c 132 § 5; 1961 c 14 § 80.28.110. Prior: 1911 c 117 § 33; RRS § 10369.]

Notes:

Legislative findings--Severability--1990 c 132: See note following RCW 43.20.240.

Duty of company to fix rate for wholesale power on request of public utility district: RCW 54.04.100.

RCW 80.28.120 Effect on existing contracts.

Every gas, water or electrical company owning, operating or managing a plant or system for the distribution and sale of gas, water or electricity to the public for hire shall be and be held to be a public service company as to such plant or system and as to all gas, water or electricity distributed or furnished therefrom, whether such gas, water or electricity be sold wholesale or retail or be distributed wholly to the general public or in part as surplus gas, water or electricity to manufacturing or industrial concerns or to other public service companies or municipalities for redistribution. Nothing in this title shall be construed to prevent any gas company, electrical company or water company from continuing to furnish its product or the use of its lines, equipment or service under any contract or contracts in force on June 7, 1911, at the rates fixed in such contract or contracts: PROVIDED, That the commission shall have power, in its discretion, to direct by order that such contract or contracts shall be terminated by the company party thereto and thereupon such contract or contracts shall be terminated by such company as and when directed by such order.

[1961 c 14 § 80.28.120. Prior: 1933 c 165 § 1; 1911 c 117 § 34; RRS § 10370.]

RCW 80.28.130 Repairs, improvements, changes, additions, or extensions may be

directed.

Whenever the commission shall find, after hearing had upon its own motion or upon complaint, that repairs or improvements, to, or changes in, any gas plant, electrical plant or water system ought to be made, or that any additions or extensions should reasonably be made thereto, in order to promote the security or convenience of the public or employees, or in order to secure adequate service or facilities for manufacturing, distributing or supplying gas, electricity or water, the commission may enter an order directing that such reasonable repairs, improvements, changes, additions or extensions of such gas plant, electrical plant or water system be made.

[1961 c 14 § 80.28.130. Prior: 1911 c 117 § 70; RRS § 10406.]

RCW 80.28.140 Inspection of gas and water meters.

The commission may appoint inspectors of gas and water meters whose duty it shall be when required by the commission to inspect, examine, prove and ascertain the accuracy of any and all gas and water meters used or intended to be used for measuring or ascertaining the quantity of gas for light, heat or power, or the quantity of water furnished for any purpose by any public service company to or for the use of any person or corporation, and when found to be or made to be correct such inspectors shall seal all such meters and each of them with some suitable device to be prescribed by the commission.

No public service company shall thereafter furnish, set or put in use any gas or water meter which shall not have been inspected, proved and sealed by an inspector of the commission under such rules and regulations as the commission may prescribe.

[1961 c 14 § 80.28.140. Prior: 1911 c 117 § 74, part; RRS § 10410, part.]

RCW 80.28.150 Inspection of electric meters.

The commission may appoint inspectors of electric meters whose duty it shall be when required by the commission to inspect, examine, prove and ascertain the accuracy of any and all electric meters used or intended to be used for measuring and ascertaining the quantity of electric current furnished for light, heat or power by any public service company to or for the use of any person or corporation, and to inspect, examine and ascertain the accuracy of all apparatus for testing and proving the accuracy of electric meters, and when found to be or made to be correct the inspector shall stamp or mark all such meters and apparatus with some suitable device to be prescribed by the commission. No public service company shall furnish, set or put in use any electric meters the type of which shall not have been approved by the commission.

[1961 c 14 § 80.28.150. Prior: 1911 c 117 § 74, part; RRS § 10410, part.]

RCW 80.28.160 Testing apparatus to be furnished.

Every gas company, electrical company and water company shall prepare and maintain such suitable premises, apparatus and facilities as may be required and approved by the

commission for testing and proving the accuracy of gas, electric or water meters furnished for use by it by which apparatus every meter may be tested.

[1961 c 14 § 80.28.160. Prior: 1911 c 117 § 74, part; RRS § 10410, part.]

RCW 80.28.170 Testing at consumer's request.

If any consumer to whom a meter has been furnished shall request the commission in writing to inspect such meter, the commission shall have the same inspected and tested, and if the same, on being so tested, shall be found to be more than four percent if an electric meter, or more than two percent if a gas meter, or more than two percent if a water meter, defective or incorrect to the prejudice of the consumer, the expense of such inspection and test shall be borne by the gas company, electrical company or water company, and if the same, on being so tested shall be found to be correct within the limits of error prescribed by the provisions of this section, the expense of such inspection and test shall be borne by the consumer.

[1961 c 14 § 80.28.170. Prior: 1911 c 117 § 74, part; RRS § 10410, part.]

RCW 80.28.180 Rules and regulations.

The commission shall prescribe such rules and regulations to carry into effect the provisions of RCW 80.28.140 through 80.28.170 as it may deem necessary, and shall fix the uniform and reasonable charges for the inspection and testing of meters upon complaint.

[1961 c 14 § 80.28.180. Prior: 1911 c 117 § 74, part; RRS § 10410, part.]

RCW 80.28.185 Water companies within counties--Commission may regulate.

The commission may develop and enter into an agreement with a county to carry out the regulatory functions of this chapter with regard to water companies located within the boundary of that county. The duration of the agreement, the duties to be performed, and the remuneration to be paid by the commission are subject to agreement by the commission and the county.

[1989 c 207 § 6.]

RCW 80.28.190 Gas companies--Certificate--Violations--Commission powers--Penalty--Fees.

No gas company shall, after January 1, 1956, operate in this state any gas plant for hire without first having obtained from the commission under the provisions of this chapter a certificate declaring that public convenience and necessity requires or will require such operation and setting forth the area or areas within which service is to be rendered; but a certificate shall be granted where it appears to the satisfaction of the commission that such gas company was actually operating in good faith, within the confines of the area for which such certificate shall be sought, on June 8, 1955. Any right, privilege, certificate held, owned or obtained by a gas

company may be sold, assigned, leased, transferred or inherited as other property, only upon authorization by the commission. The commission shall have power, after hearing, when the applicant requests a certificate to render service in an area already served by a certificate holder under this chapter only when the existing gas company or companies serving such area will not provide the same to the satisfaction of the commission and in all other cases, with or without hearing, to issue said certificate as prayed for; or for good cause shown to refuse to issue same, or to issue it for the partial exercise only of said privilege sought, and may attach to the exercise of the rights granted by said certificate such terms and conditions as, in its judgment, the public convenience and necessity may require.

The commission may, at any time, by its order duly entered after a hearing had upon notice to the holder of any certificate hereunder, and an opportunity to such holder to be heard, at which it shall be proven that such holder wilfully violates or refuses to observe any of its proper orders, rules or regulations, suspend, revoke, alter or amend any certificate issued under the provisions of this section, but the holder of such certificate shall have all the rights of rehearing, review and appeal as to such order of the commission as is provided herein.

In all respects in which the commission has power and authority under this chapter applications and complaints may be made and filed with it, process issued, hearings held, opinions, orders and decisions made and filed, petitions for rehearing filed and acted upon, and petitions for writs of review to the superior court filed therewith, appeals or mandate filed with the supreme court or the court of appeals of this state considered and disposed of by said courts in the manner, under the conditions, and subject to the limitations and with the effect specified in the Washington utilities and transportation commission laws of this state.

Every officer, agent, or employee of any corporation, and every other person who violates or fails to comply with, or who procures, aids or abets in the violation of any of the provisions of this section or who fails to obey, observe or comply with any order, decision, rule or regulation, directive, demand or requirements, or any provision of this section, is guilty of a gross misdemeanor and punishable as such.

Neither this section, RCW 80.28.200, 80.28.210, nor any provisions thereof shall apply or be construed to apply to commerce with foreign nations or commerce among the several states of this union except insofar as the same may be permitted under the provisions of the Constitution of the United States and acts of congress.

The commission shall collect the following miscellaneous fees from gas companies: Application for a certificate of public convenience and necessity or to amend a certificate, twenty-five dollars; application to sell, lease, mortgage or transfer a certificate of public convenience and necessity or any interest therein, ten dollars.

[1971 c 81 § 141; 1961 c 14 § 80.28.190. Prior: 1955 c 316 § 4.]

RCW 80.28.200 Gas companies--Refunds of charges.

Whenever any gas company whose rates are subject to the jurisdiction of the commission shall receive any refund of amounts charged and collected from it on account of natural gas purchased by it, by reason of any reduction of rates or disallowance of an increase in rates of the

seller of such natural gas pursuant to an order of the federal power commission, whether such refund shall be directed by the federal power commission or by any court upon review of such an order or shall otherwise accrue to such company, the commission shall have power after a hearing, upon its own motion, upon complaint, or upon the application of such company, to determine whether or not such refund should be passed on, in whole or in part, to the consumers of such company and to order such company to pass such refund on to its consumers, in the manner and to the extent determined just and reasonable by the commission.

[1961 c 14 § 80.28.200. Prior: 1955 c 316 § 5.]

RCW 80.28.205 Enforcement of federal laws covering gas pipeline safety--Request for federal delegation of authority.

(1) The commission shall seek and accept federal delegation for the commission's inspectors as federal agents for the purposes of enforcement of federal laws covering gas pipeline safety and the associated federal rules, as they exist on March 28, 2000. The commission shall establish and submit to the United States secretary of transportation an inspection program that complies with requirements for delegated interstate agent inspection authority. If the secretary of transportation delegates inspection authority to the state as provided in this subsection, the commission, at a minimum, shall do the following:

- (a) Inspect gas pipelines periodically as specified in the inspection program;
- (b) Collect fees;
- (c) Order and oversee the testing of gas pipelines as authorized by federal law and regulation; and
- (d) File reports with the United States secretary of transportation as required to maintain the delegated authority.

(2) The commission shall also seek federal authority to adopt safety standards related to the monitoring and testing of interstate gas pipelines.

(3) Upon designation under subsection (1) of this section or under a grant of authority under subsection (2) of this section, to the extent authorized by federal law, the commission shall adopt rules for interstate gas pipelines that are no less stringent than the state's laws and rules for intrastate gas pipelines.

[2000 c 191 § 10.]

Notes:

Intent--Findings--Conflict with federal requirements--Short title--Effective date--2000 c 191: See RCW 81.88.005 and 81.88.900 through 81.88.902.

RCW 80.28.207 Commission inspection of records, maps, or written procedures.

The commission may inspect any record, map, or written procedure required by federal law to be kept by a gas pipeline company concerning the reporting of gas releases, and the design, construction, testing, or operation and maintenance of gas pipelines.

[2000 c 191 § 12.]

Notes:

Intent--Findings--Conflict with federal requirements--Short title--Effective date--2000 c 191: See RCW 81.88.005 and 81.88.900 through 81.88.902.

RCW 80.28.210 Safety rules--Pipeline transporters--Penalty.

Every person or corporation transporting natural gas by pipeline, or having for one or more of its principal purposes the construction, maintenance or operation of pipelines for transporting natural gas, in this state, even though such person or corporation not be a public service company under chapter 80.28 RCW, and even though such person or corporation does not deliver, sell or furnish any such gas to any person or corporation within this state, shall be subject to regulation by the utilities and transportation commission insofar as the construction and operation of such facilities shall affect matters of public safety, and every such company shall construct and maintain such facilities as will be safe and efficient. The commission shall have the authority to prescribe rules and regulations to effectuate the purpose of this enactment. Every such person and every such officer, agent and employee of a corporation who, as an individual or as an officer or agent of such corporation, violates or fails to comply with, or who procures, aids, or abets another, or his company, in the violation of, or noncompliance with, any provision of this section or any order, rule or requirement of the commission hereunder, shall be guilty of a gross misdemeanor.

[1969 ex.s. c 210 § 2; 1961 c 14 § 80.28.210. Prior: 1955 c 316 § 6.]

RCW 80.28.212 Safety rules--Civil penalty for violation of RCW 80.28.210 or regulations issued thereunder--Level of penalty--Compromise--Disposition of penalty.

Any gas company which violates any provision of RCW 80.28.210 as now exists or is later amended or of any regulation issued thereunder, shall be subject to a civil penalty to be directly assessed by the commission. The level of such penalty shall be set by rule by the commission and shall not exceed the penalties specified in federal pipeline safety laws (49 U.S.C. 60101 et seq.) in effect on July 23, 1995. Any civil penalty may be compromised by the commission. In determining the amount of the penalty, or the amount agreed upon and compromised, the appropriateness of the penalty to the size of the business of the person charged, the gravity of the violation, and the good faith of the gas company charged in attempting to achieve compliance after notification of the violation, shall be considered. The amount of the penalty, when finally determined, or the amount agreed upon and compromised, may be recovered in a civil action in the superior court of Thurston county or of some other county in which such violator may do business. In all such actions for recovery the procedure and rules of evidence shall be the same as in ordinary civil actions. All penalties recovered under this title shall be paid into the state treasury and credited to the public service revolving fund.

[1995 c 247 § 1; 1969 ex.s. c 210 § 3.]

RCW 80.28.215 Gas pipeline company duties after notice of excavation.

A gas pipeline company that has been notified by an excavator that excavation work will occur near a gas transmission pipeline shall ensure that the pipeline company's representative consults with the excavator on-site prior to the excavation. The gas pipeline company has the discretion to require that the pipeline section in the vicinity of the excavation is fully uncovered and examined for damage prior to being reburied.

[2000 c 191 § 22.]

Notes:

~~Intent--Findings--Conflict with federal requirements--Short title--Effective date--2000 c 191:~~ See RCW 81.88.005 and 81.88.900 through 81.88.902.

RCW 80.28.220 Gas companies--Right of eminent domain--Purposes.

Every corporation having for one of its principal purposes the transmission, distribution, sale, or furnishing of natural gas or other type gas for light, heat, or power and holding and owning a certificate of public convenience and necessity from the utilities and transportation commission authorizing the operation of a gas plant, may appropriate, by condemnation, lands and property and interests therein, for the transmission, distribution, sale, or furnishing of such natural gas or other type gas through gas mains or pipelines under the provisions of chapter 8.20 RCW.

[1961 c 14 § 80.28.220. Prior: 1957 c 191 § 1.]

RCW 80.28.230 Gas companies--Use for purpose acquired exclusive--Disposition of property.

Any property or interest acquired as provided in RCW 80.28.220 shall be used exclusively for the purposes for which it was acquired: PROVIDED, HOWEVER, That if any such property be sold or otherwise disposed of by said corporations, such sale or disposition shall be by public sale or disposition and advertised in the manner of public sales in the county where such property is located.

[1961 c 14 § 80.28.230. Prior: 1957 c 191 § 2.]

RCW 80.28.240 Recovery of damages by utility company for tampering, unauthorized connections, diversion of services.

(1) A utility may bring a civil action for damages against any person who commits, authorizes, solicits, aids, abets, or attempts to:

(a) Divert, or cause to be diverted, utility services by any means whatsoever;

(b) Make, or cause to be made, any connection or reconnection with property owned or used by the utility to provide utility service without the authorization or consent of the utility;

(c) Prevent any utility meter or other device used in determining the charge for utility services from accurately performing its measuring function by tampering or by any other means;

(d) Tamper with any property owned or used by the utility to provide utility services; or

(e) Use or receive the direct benefit of all or a portion of the utility service with knowledge of, or reason to believe that, the diversion, tampering, or unauthorized connection existed at the time of the use or that the use or receipt was without the authorization or consent of the utility.

(2) In any civil action brought under this section, the utility may recover from the defendant as damages three times the amount of actual damages, if any, plus the cost of the suit and reasonable attorney's fees, plus the costs incurred on account of the bypassing, tampering, or unauthorized reconnection, including but not limited to costs and expenses for investigation, disconnection, reconnection, service calls, and expert witnesses.

(3) Any damages recovered under this section in excess of the actual damages sustained by the utility may be taken into account by the utilities and transportation commission or other applicable rate-making agency in establishing utility rates.

(4) As used in this section:

(a) "Customer" means the person in whose name a utility service is provided;

(b) "Divert" means to change the intended course or path of electricity, gas, or water without the authorization or consent of the utility;

(c) "Person" means any individual, partnership, firm, association, or corporation or government agency;

(d) "Reconnection" means the commencement of utility service to a customer or other person after service has been lawfully disconnected by the utility;

(e) "Tamper" means to rearrange, injure, alter, interfere with, or otherwise prevent from performing the normal or customary function;

(f) "Utility" means any electrical company, gas company, or water company as those terms are defined in RCW 80.04.010, and includes any electrical, gas, or water system operated by any public agency; and

(g) "Utility service" means the provision of electricity, gas, water, or any other service or commodity furnished by the utility for compensation.

[1989 c 11 § 30; 1985 c 427 § 1.]

Notes:

Severability--1989 c 11: See note following RCW 9A.56.220.

RCW 80.28.250 Water companies--Fire hydrants.

A city, town or county may, by ordinance or resolution, require a water company to maintain fire hydrants in the area served by the water company. The utilities and transportation commission has no authority to waive this obligation.

[1986 c 119 § 1.]

RCW 80.28.260 Adoption of policies to provide financial incentives for energy efficiency programs.

(1) The commission shall adopt a policy allowing an incentive rate of return on investment (a) for payments made under RCW 19.27A.035 and (b) for programs that improve the efficiency of energy end use if priority is given to senior citizens and low-income citizens in the course of carrying out such programs. The incentive rate of return on investments set forth in this subsection is established by adding an increment of two percent to the rate of return on common equity permitted on the company's other investments.

(2) The commission shall consider and may adopt a policy allowing an incentive rate of return on investment in additional programs to improve the efficiency of energy end use or other incentive policies to encourage utility investment in such programs.

(3) The commission shall consider and may adopt other policies to protect a company from a reduction of short-term earnings that may be a direct result of utility programs to increase the efficiency of energy use. These policies may include allowing a periodic rate adjustment for investments in end use efficiency or allowing changes in price structure designed to produce additional new revenue.

[1996 c 186 § 520; 1990 c 2 § 9.]

Notes:

Findings--Intent--Part headings not law--Effective date--1996 c 186: See notes following RCW 43.330.904.

Effective dates--1990 c 2: See note following RCW 19.27.040.

Findings--Severability--1990 c 2: See notes following RCW 19.27A.015.

RCW 80.28.270 Water companies--Extension, installation, or connection charges.

The commission's jurisdiction over the rates, charges, practices, acts or services of any water company shall include any aspect of line extension, service installation, or service connection. If the charges for such services are not set forth by specific amount in the company's tariff filed with the commission pursuant to RCW 80.28.050, the commission shall determine the fair, just, reasonable, and sufficient charge for such extension, installation, or connection. In any such proceeding in which there is no specified tariffed rate, the burden shall be on the company to prove that its proposed charges are fair, just, reasonable, and sufficient.

[1991 c 101 § 2.]

RCW 80.28.275 Water companies--Assumption of substandard water system--Limited immunity from liability.

A water company assuming responsibility for a water system that is not in compliance with state or federal requirements for public drinking water systems, and its agents and employees, are immune from lawsuits or causes of action, based on noncompliance with state or federal requirements for public drinking water systems, which predate the date of assuming responsibility and continue after the date of assuming responsibility, provided that the water

company has submitted and is complying with a plan and schedule of improvements approved by the department of health. This immunity shall expire on the earlier of the date the plan of improvements is completed or four years from the date of assuming responsibility. This immunity does not apply to intentional injuries, fraud, or bad faith.

[1994 c 292 § 9.]

Notes:

Findings--Intent--1994 c 292: See note following RCW 57.04.050.

RCW 80.28.280 Compressed natural gas--Motor vehicle refueling stations--Public interest.

The legislature finds that compressed natural gas offers significant potential to reduce vehicle emissions and to significantly decrease dependence on petroleum-based fuels. The legislature also finds that well-developed and convenient refueling systems are imperative if compressed natural gas is to be widely used by the public. The legislature declares that the development of compressed natural gas refueling stations are in the public interest. Nothing in this section and RCW 80.28.290 is intended to alter the regulatory practices of the commission or allow the subsidization of one ratepayer class by another.

[1991 c 199 § 216.]

Notes:

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

Clean fuel: RCW 70.120.210.

RCW 80.28.290 Compressed natural gas--Refueling stations--Identify barriers.

The commission shall identify barriers to the development of refueling stations for vehicles operating on compressed natural gas, and shall develop policies to remove such barriers. In developing such policies, the commission shall consider providing rate incentives to encourage natural gas companies to invest in the infrastructure required by such refueling stations.

[1991 c 199 § 217.]

Notes:

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

RCW 80.28.300 Gas, electrical companies authorized to provide customers with landscaping information and to request voluntary donations for urban forestry.

(1) Gas companies and electrical companies under this chapter may provide information to their customers regarding landscaping that includes tree planting for energy conservation.

(2) Gas companies and electrical companies under this chapter may request voluntary donations from their customers for the purposes of urban forestry. The request may be in the

form of a check-off on the billing statement or other form of a request for a voluntary donation.

[1993 c 204 § 4.]

Notes:

Findings--1993 c 204: See note following RCW 35.92.390.

RCW 80.28.303 Conservation service tariff--Contents of filing--Rate base--Duties of commission.

(1) An electrical, gas, or water company may file a conservation service tariff with the commission. The tariff shall provide:

(a) The terms and conditions upon which the company will offer the conservation measures and services specified in the tariff;

(b) The period of time during which the conservation measures and services will be offered; and

(c) The maximum amount of expenditures to be made during a specified time period by the company on conservation measures and services specified in the tariff.

(2) The commission has the same authority with respect to a proposed conservation service tariff as it has with regard to any other schedule or classification the effect of which is to change any rate or charge, including, without limitation, the power granted by RCW 80.04.130 to conduct a hearing concerning a proposed conservation service tariff and the reasonableness and justness thereof, and pending such hearing and the decision thereon the commission may suspend the operation of the tariff for a period not exceeding ten months from the time the tariff would otherwise go into effect.

(3) An electrical, gas, or water company may from time to time apply to the commission for a determination that specific expenditures may under its tariff constitute bondable conservation investment. A company may request this determination by the commission in separate proceedings for this purpose or in connection with a general rate case. The commission may designate the expenditures as bondable conservation investment as defined in RCW 80.28.005(1) if it finds that such designation is in the public interest.

(4) The commission shall include in rate base all bondable conservation investment. The commission shall approve rates for service by electrical, gas, and water companies at levels sufficient to recover all of the expenditures of the bondable conservation investment included in rate base and the costs of equity and debt capital associated therewith, including, without limitation, the payment of principal, premium, if any, and interest on conservation bonds. The rates so determined may be included in general rate schedules or may be expressed in one or more separate rate schedules. The commission shall not revalue bondable conservation investment for rate-making purposes, to determine that revenues required to recover bondable conservation investment and associated equity and debt capital costs are unjust, unreasonable, or in any way impair or reduce the value of conservation investment assets or that would impair the timing or the amount of revenues arising with respect to conservation investment assets that have been pledged to secure conservation bonds.

(5) Nothing in this chapter precludes the commission from adopting or continuing other

conservation policies and programs intended to provide incentives for and to encourage utility investment in improving the efficiency of energy or water end use. However, the policies or programs shall not impair conservation investment assets. This chapter is not intended to be an exclusive or mandatory approach to conservation programs for electrical, gas, and water companies, and no such company is obligated to file conservation service tariffs under this chapter, to apply to the commission for a determination that conservation costs constitute bondable conservation investment within the meaning of this chapter, or to issue conservation bonds.

(6)(a) If a customer of an electrical, gas, or water company for whose benefit the company made expenditures for conservation measures or services ceases to be a customer of such company for one or more of the following reasons, the commission may require that the portion of such conservation expenditures that had been included in rate base but not theretofore recovered in the rates of such company be removed from the rate base of the company:

(i) The customer ceases to be a customer of the supplier of energy or water, and the customer repays to the company the portion of the conservation expenditures made for the benefit of such customer that has not theretofore been recovered in rates of the company; or

(ii) The company sells its property used to serve such customer and the customer ceases to be a customer of the company as a result of such action.

(b) An electrical, gas, or water company may include in a contract for a conservation measure or service, and the commission may by rule or order require to be included in such contracts, a provision requiring that, if the customer ceases to be a customer of that supplier of energy or water, the customer shall repay to the company the portion of the conservation expenditures made for the benefit of such customer that has not theretofore been recovered in rates of the company.

[1994 c 268 § 2.]

RCW 80.28.306 Conservation bonds--Conservation investment assets as collateral--Priority of security interests--Transfers.

(1) Electrical, gas, and water companies, or finance subsidiaries, may issue conservation bonds upon approval by the commission.

(2) Electrical, gas, and water companies, or finance subsidiaries may pledge conservation investment assets as collateral for conservation bonds by obtaining an order of the commission approving an issue of conservation bonds and providing for a security interest in conservation investment assets. A security interest in conservation investment assets is created and perfected only upon entry of an order by the commission approving a contract governing the granting of the security interest and the filing with the department of licensing of a UCC-1 financing statement, showing such pledgor as "debtor" and identifying such conservation investment assets and the bondable conservation investment associated therewith. The security interest is enforceable against the debtor and all third parties, subject to the rights of any third parties holding security interests in the conservation investment assets perfected in the manner described in this section, if value has been given by the purchasers of conservation bonds. An approved

security interest in conservation investment assets is a continuously perfected security interest in all revenues and proceeds arising with respect to the associated bondable conservation investment, whether or not such revenues have accrued. Upon such approval, the priority of such security interest shall be as set forth in the contract governing the conservation bonds. Conservation investment assets constitute property for the purposes of contracts securing conservation bonds whether or not the related revenues have accrued.

(3) The relative priority of a security interest created under this section is not defeated or adversely affected by the commingling of revenues arising with respect to conservation investment assets with other funds of the debtor. The holders of conservation bonds shall have a perfected security interest in all cash and deposit accounts of the debtor in which revenues arising with respect to conservation investment assets pledged to such holders have been commingled with other funds, but such perfected security interest is limited to an amount not greater than the amount of such revenues received by the debtor within twelve months before (a) any default under the conservation bonds held by the holders or (b) the institution of insolvency proceedings by or against the debtor, less payments from such revenues to the holders during such twelve-month period. If an event of default occurs under an approved contract governing conservation bonds, the holders of conservation bonds or their authorized representatives, as secured parties, may foreclose or otherwise enforce the security interest in the conservation investment assets securing the conservation bonds, subject to the rights of any third parties holding prior security interests in the conservation investment assets perfected in the manner provided in this section. Upon application by the holders of [or] their representatives, without limiting their other remedies, the commission shall order the sequestration and payment to the holders or their representatives of revenues arising with respect to the conservation investment assets pledged to such holders. Any such order shall remain in full force and effect notwithstanding any bankruptcy, reorganization, or other insolvency proceedings with respect to the debtor. Any surplus in excess of amounts necessary to pay principal, premium, if any, interest, and expenses arising under the contract governing the conservation bonds shall be remitted to the debtor electrical, gas, or water company or the debtor finance subsidiary.

(4) The granting, perfection, and enforcement of security interests in conservation investment assets to secure conservation bonds is governed by this chapter rather than by *chapter 62A.9 RCW.

(5) A transfer of conservation investment assets by an electrical, gas, or water company to a finance subsidiary, which such parties have in the governing documentation expressly stated to be a sale or other absolute transfer, in a transaction approved in an order issued by the commission and in connection with the issuance by such finance subsidiary of conservation bonds, shall be treated as a true sale, and not as a pledge or other financing, of such conservation investment assets. According the holders of conservation bonds a preferred right to revenues of the electrical, gas, or water company, or the provision by such company of other credit enhancement with respect to conservation bonds, does not impair or negate the characterization of any such transfer as a true sale.

(6) Any successor to an electrical, gas, or water company pursuant to any bankruptcy, reorganization, or other insolvency proceeding shall perform and satisfy all obligations of the

company under an approved contract governing conservation bonds, in the same manner and to the same extent as such company before any such proceeding, including, without limitation, collecting and paying to the bondholders or their representatives revenues arising with respect to the conservation investment assets pledged to secure the conservation bonds.

[1994 c 268 § 3.]

Notes:

***Reviser's note:** Chapter 62A.9 RCW was repealed in its entirety by 2000 c 250 § 9A-901, effective July 1, 2001. For later enactment, see chapter 62A.9A RCW.

RCW 80.28.309 Costs as bondable conservation investment.

(1) Costs incurred before June 9, 1994, by electrical, gas, or water companies with respect to energy or water conservation measures and services intended to improve the efficiency of energy or water end use shall constitute bondable conservation investment for purposes of RCW 80.28.005, 80.28.303, 80.28.306, and this section, if:

(a) The commission has previously issued a rate order authorizing the inclusion of such costs in rate base; and

(b) The commission authorizes the issuance of conservation bonds secured by conservation investment assets associated with such costs.

(2) If costs incurred before June 9, 1994, by electrical, gas, or water companies with respect to energy or water conservation measures intended to improve the efficiency of energy or water end use have not previously been considered by the commission for inclusion in rate base, an electrical, gas, or water company may apply to the commission for approval of such costs. If the commission finds that the expenditures are a bondable conservation investment, the commission shall by order designate such expenditures as bondable conservation investment, which shall be subject to RCW 80.28.005, 80.28.303, 80.28.306, and this section.

[1994 c 268 § 4.]

RCW 80.28.310 Tariff for irrigation pumping service--Authority for electrical companies to buy back electricity.

Upon request by an electrical company, the commission may approve a tariff for irrigation pumping service that allows the company to buy back electricity from customers to reduce electricity usage by those customers during the electrical company's particular irrigation season.

[2001 c 122 § 1.]

NOTES:

Effective date--2001 c 122: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 27, 2001]." [2001 c 122 § 7.]

ELECTRIC FRANCHISES AND RIGHTS OF WAY

Sections

80.32.010	Cities and counties may grant franchises--Procedure--Liability to restore road for travel.
80.32.040	Grant of franchise subject to referendum.
80.32.050	Sale or lease of plant and franchises.
80.32.060	Eminent domain.
80.32.070	Right of entry.
80.32.080	Duties of electrical companies exercising power of eminent domain.
80.32.090	Limitation on use of electricity.
80.32.100	Remedy for violations.

Notes:

Franchises on state highways: Chapter 47.44 RCW.

RCW 80.32.010 Cities and counties may grant franchises--Procedure--Liability to restore road for travel.

The legislative authority of the city or town having control of any public street or road, or, where the street or road is not within the limits of any incorporated city or town, then the county legislative authority of the county wherein the road or street is situated, may grant authority for the construction, maintenance and operation of transmission lines for transmitting electric power, together with poles, wires and other appurtenances, upon, over, along and across any such public street or road, and in granting this authority the legislative authority of the city or town, or the county legislative authority, as the case may be, may prescribe the terms and conditions on which the transmission line and its appurtenances, shall be constructed, maintained and operated upon, over, along and across the road or street, and the grade or elevation at which the same shall be constructed, maintained and operated: PROVIDED, That on application being made to the county legislative authority for such authority, the county legislative authority shall fix a time and place for hearing the same, and shall cause the county auditor to give public notice thereof at the expense of the applicant, by posting written or printed notices in three public places in the county seat of the county, and in at least one conspicuous place on the road or street or part thereof, for which application is made, at least fifteen days before the day fixed for such hearing, and by publishing a like notice once a week for two consecutive weeks in the official county newspaper, the last publication to be at least five days before the day fixed for the hearing, which notice shall state the name or names of the applicant or applicants, a description of the roads or streets or parts thereof for which the application is made, and the time and place fixed for the hearing. The hearing may be adjourned from time to time by order of the county legislative authority. If after such hearing the county legislative authority shall deem it to be for the public interest to grant the authority in whole or in part, it may make and enter the proper order granting the authority applied for or such part thereof as it deems to be for the public interest, and shall require the transmission line and its appurtenances to be placed in such location on or along the road or street as it finds will cause the least interference with other uses

of the road or street. In case any such transmission line is or shall be located in part on private right of way, the owner thereof shall have the right to construct and operate the same across any county road or county street which intersects the private right of way, if the crossing is so constructed and maintained as to do no unnecessary damage: PROVIDED, That any person or corporation constructing the crossing or operating the transmission line on or along the county road or county street shall be liable to the county for all necessary expense incurred in restoring the county road or county street to a suitable condition for travel.

[1985 c 469 § 62; 1961 c 14 § 80.32.010. Prior: 1903 c 173 § 1; RRS § 5430. Formerly RCW 80.32.010, 80.32.020, and 80.32.030.]

RCW 80.32.040 Grant of franchise subject to referendum.

All grants of franchises or rights for the conduct or distribution of electric energy, electric power, or electric light within any city or town of the state of Washington by the city council or other legislative body or legislative authority thereof, whether granted by ordinance, resolution, or other form of grant, contract, permission or license, shall be subject to popular referendum under the general laws of this state heretofore or hereafter enacted, or as may be provided by the charter provisions, heretofore or hereafter adopted, of any such city or town: PROVIDED, That no petition for referendum may be filed after six months from the date of ordinance, resolution, or other form of grant, contract, permission, or license granting such franchise.

[1961 c 14 § 80.32.040. Prior: (i) 1941 c 114 § 1; Rem. Supp. 1941 § 5430-1. (ii) 1941 c 114 § 2; Rem. Supp. 1941 § 5430-2.]

RCW 80.32.050 Sale or lease of plant and franchises.

Any corporation incorporated or that may hereafter be incorporated under the laws of this state or any state or territory of the United States, for the purpose of manufacturing, transmitting or selling electric power, may lease or purchase and operate (except in cases where such lease or purchase is prohibited by the Constitution of this state) the whole or any part of the plant for manufacturing or distributing electric power or energy of any other corporation, heretofore or hereafter constructed, together with the franchises, powers, immunities and all other property or appurtenances appertaining thereto: PROVIDED, That such lease or purchase has been or shall be consented to by stockholders of record holding at least two-thirds in amount of the capital stock or the lessor or grantor corporation; and all such leases and purchases made or entered into prior to the effective date of chapter 173, Laws of 1903, by consent of stockholders as aforesaid are for all intents and purposes hereby ratified and confirmed, saving, however, any vested rights of private parties.

[1961 c 14 § 80.32.050. Prior: 1903 c 173 § 3; RRS § 5431.]

RCW 80.32.060 Eminent domain.

Every corporation, incorporated or that may hereafter be incorporated under the laws of

this state, or of any other state or territory of the United States, and doing business in this state, for the purpose of manufacturing or transmitting electric power, shall have the right to appropriate real estate and other property for right-of-way or for any corporate purpose, in the same manner and under the same procedure as now is or may hereafter be provided by law in the case of ordinary railroad corporations authorized by the laws of this state to exercise the right of eminent domain: PROVIDED, That such right of eminent domain shall not be exercised with respect to any public road or street until the location of the transmission line thereon has been authorized in accordance with RCW 80.32.010.

[1961 c 14 § 80.32.060. Prior: 1903 c 173 § 2; No RRS.]

Notes:

Eminent domain by corporations generally: Chapter 8.20 RCW.

RCW 80.32.070 Right of entry.

Every such corporation shall have the right to enter upon any land between the termini of the proposed lines for the purpose of examining, locating and surveying such lines, doing no unnecessary damage thereby.

[1961 c 14 § 80.32.070. Prior: 1899 c 94 § 2; RRS § 11085.]

RCW 80.32.080 Duties of electrical companies exercising power of eminent domain.

Any corporation authorized to do business in this state, which, under the present laws of the state, is authorized to condemn property for the purpose of generating and transmitting electrical power for the operation of railroads or railways, or for municipal lighting, and which by its charter or articles of incorporation, assumes the additional right to sell electric power and electric light to private consumers outside the limits of a municipality and to sell electric power to private consumers within the limits of a municipality, which shall provide in its articles that in respect of the purposes mentioned in this section it will assume and undertake to the state and to the inhabitants thereof the duties and obligations of a public service corporation, shall be deemed to be in respect of such purposes a public service corporation, and shall be held to all the duties, obligations and control, which by law are or may be imposed upon public service corporations. Any such corporation shall have the right to sell electric light outside the limits of a municipality and electric power both inside and outside such limits to private consumers from the electricity generated and transmitted by it for public purposes and not needed by it therefor: PROVIDED, That such corporation shall furnish such excess power at equal rates, quantity and conditions considered, to all consumers alike, and shall supply it to the first applicants therefor until the amount available shall be exhausted: PROVIDED FURTHER, That no such corporation shall be obliged to furnish such excess power to any one consumer to an amount exceeding twenty-five percent of the total amount of such excess power generated or transmitted by it. In exercising the power of eminent domain for public purposes it shall not be an objection thereto that a portion of the electric current generated will be applied to private purposes, provided the principal uses

intended are public: PROVIDED, That all public service or quasi public service corporations shall at no time sell, deliver and dispose of electrical power in bulk to manufacturing concerns at the expense of its public service functions, and any person, firm or corporation that is a patron of such corporation as to such public function, shall have the right to apply to any court of competent jurisdiction to correct any violation of the provisions of RCW 80.32.080 through 80.32.100.

[1961 c 14 § 80.32.080. Prior: 1907 c 159 § 1; RRS § 5432.]

RCW 80.32.090 Limitation on use of electricity.

Whenever any corporation has acquired any property by decree of appropriation based on proceedings in court under the provisions of RCW 80.32.080 through 80.32.100, no portion of the electricity generated or transmitted by it by means of the property appropriated under the provisions of RCW 80.32.080 through 80.32.100 shall be used or applied by such corporation for or to a business or trade not under the present laws deemed public or quasi public conducted by itself.

[1961 c 14 § 80.32.090. Prior: 1907 c 159 § 2; RRS § 5433.]

RCW 80.32.100 Remedy for violations.

In the event of the violation of any of the requirements of RCW 80.32.080 and 80.32.090 by any corporation availing itself of its provisions, an appropriate suit may be maintained in the name of the state upon the relation of the attorney general, or, if he shall refuse or neglect to act, upon the relation of any individual aggrieved by the violation, or violations, complained of, to compel such corporation to comply with the requirements of RCW 80.32.080 and 80.32.090. A violation of RCW 80.32.080 and 80.32.090 shall cause the forfeiture of the corporate franchise if the corporation refuses or neglects to comply with the orders with respect thereto made in the suit herein provided for.

[1961 c 14 § 80.32.100. Prior: 1907 c 159 § 3; RRS § 5434.]

**Chapter 80.36 RCW
TELECOMMUNICATIONS**

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Notes:

Arrest by telegraph, validity of telegraphic copy: RCW 10.31.060.

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Divulging telegraph message: RCW 9.73.010.

Telegraph and telephone companies: State Constitution Art. 12 § 19.

Telegraph communications, generally: Chapter 5.52 RCW.

Use of slugs to operate coin telephones: RCW 9.26A.120.

RCW 80.36.005 Definition of "department."

As used in this chapter, unless the context indicates otherwise, "department" means the department of social and health services.

[1993 c 249 § 1.]

Notes:

Effective date--1993 c 249: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 7, 1993]." [1993 c 249 § 4.]

RCW 80.36.010 Eminent domain.

The right of eminent domain is hereby extended to all telecommunications companies organized or doing business in this state.

[1985 c 450 § 15; 1961 c 14 § 80.36.010. Prior: 1890 p 292 § 1; RRS § 11338.]

RCW 80.36.020 Right of entry.

Every corporation incorporated under the laws of this state or any state or territory of the United States for the purpose of constructing, operating or maintaining any telecommunications line in this state shall have the right to enter upon any land between the termini of its proposed

telecommunications lines for the purpose of examining, locating and surveying the telecommunications line, doing no unnecessary damage thereby.

[1985 c 450 § 16; 1961 c 14 § 80.36.020. Prior: 1888 p 65 § 1; RRS § 11339.]

RCW 80.36.030 Extent of appropriation.

Such telecommunications company may appropriate so much land as may be actually necessary for its telecommunications line, with the right to enter upon lands immediately adjacent thereto, for the purpose of constructing, maintaining and operating its line and making all necessary repair. Such telecommunications company may also, for the purpose aforesaid, enter upon and appropriate such portion of the right-of-way of any railroad company as may be necessary for the construction, maintenance and operation of its telecommunications line: PROVIDED, That such appropriation shall not obstruct such railroad of the travel thereupon, nor interfere with the operation of such railroad.

[1985 c 450 § 17; 1961 c 14 § 80.36.030. Prior: 1888 p 66 § 2; RRS § 11342.]

RCW 80.36.040 Use of road, street, and railroad right-of-way--When consent of city necessary.

Any telecommunications company, or the lessees thereof, doing business in this state, shall have the right to construct and maintain all necessary telecommunications lines for public traffic along and upon any public road, street or highway, along or across the right-of-way of any railroad corporation, and may erect poles, posts, piers or abutments for supporting the insulators, wires and any other necessary fixture of their lines, in such manner and at such points as not to incommode the public use of the railroad or highway, or interrupt the navigation of the waters: PROVIDED, That when the right-of-way of such corporation has not been acquired by or through any grant or donation from the United States, or this state, or any county, city or town therein, then the right to construct and maintain such lines shall be secured only by the exercise of right of eminent domain, as provided by law: PROVIDED FURTHER, That where the right-of-way as herein contemplated is within the corporate limits of any incorporated city, the consent of the city council thereof shall be first obtained before such telecommunications lines can be erected thereon.

[1985 c 450 § 18; 1961 c 14 § 80.36.040. Prior: 1890 p 292 § 5; RRS § 11352.]

RCW 80.36.050 Use of railroad right-of-way--Penalty for refusal by railroad.

Every railroad operated in this state, and carrying freight and passengers for hire, or doing business in this state, is and shall be designated a "post road," and the corporation or company owning the same shall allow telecommunications companies to construct and maintain telecommunications lines on and along the right-of-way of such railroad.

In case of the refusal or neglect of any railroad company or corporation to comply with

the provisions of this section, said company or corporation shall be liable for damages in the sum of not less than one thousand dollars nor more than five thousand dollars for each offense, and one hundred dollars per day during the continuance thereof.

[1985 c 450 § 19; 1961 c 14 § 80.36.050. Prior: (i) 1890 p 292 § 3; RRS § 11340. (ii) 1890 p 293 § 9; RRS § 11356.]

RCW 80.36.060 Liability for wilful injury to telecommunications property.

Any person who wilfully and maliciously does any injury to any telecommunications property mentioned in RCW 80.36.070, is liable to the company for five times the amount of actual damages sustained thereby, to be recovered in any court of competent jurisdiction.

[1985 c 450 § 20; 1961 c 14 § 80.36.060. Prior: 1890 p 293 § 7; RRS § 11354.]

RCW 80.36.070 Liability for negligent injury to property--Notice of underwater cable.

Any person who injures or destroys, through want of proper care, any necessary or useful fixtures of any telecommunications company, is liable to the company for all damages sustained thereby. Any vessel which, by dragging its anchor or otherwise, breaks, injures or destroys the subaqueous cable of a telecommunications company, subjects its owners to the damages hereinbefore specified.

No telecommunications company can recover damages for the breaking or injury of any subaqueous telecommunications cable, unless such company has previously erected on either bank of the waters under which the cable is placed, a monument indicating the place where the cable lies, and publishes for one month, in some newspaper most likely to give notice to navigators, a notice giving a description and the purpose of the monuments, and the general course, landings and termini of the cable.

[1985 c 450 § 21; 1961 c 14 § 80.36.070. Prior: (i) 1890 p 293 § 6; RRS § 11353. (ii) 1890 p 293 § 10; RRS § 11357.]

RCW 80.36.080 Rates, services, and facilities.

All rates, tolls, contracts and charges, rules and regulations of telecommunications companies, for messages, conversations, services rendered and equipment and facilities supplied, whether such message, conversation or service to be performed be over one company or line or over or by two or more companies or lines, shall be fair, just, reasonable and sufficient, and the service so to be rendered any person, firm or corporation by any telecommunications company shall be rendered and performed in a prompt, expeditious and efficient manner and the facilities, instrumentalities and equipment furnished by it shall be safe, kept in good condition and repair, and its appliances, instrumentalities and service shall be modern, adequate, sufficient and efficient.

[1985 c 450 § 22; 1961 c 14 § 80.36.080. Prior: 1911 c 117 § 35, part; RRS § 10371, part.]

RCW 80.36.090 Service to be furnished on demand.

Every telecommunications company operating in this state shall provide and maintain suitable and adequate buildings and facilities therein, or connected therewith, for the accommodation, comfort and convenience of its patrons and employees.

Every telecommunications company shall, upon reasonable notice, furnish to all persons and corporations who may apply therefor and be reasonably entitled thereto suitable and proper facilities and connections for telephonic communication and furnish telephone service as demanded.

[1985 c 450 § 23; 1961 c 14 § 80.36.090. Prior: 1911 c 117 § 35, part; RRS § 10371, part.]

RCW 80.36.100 Tariff schedules to be filed and open to public.

Every telecommunications company shall file with the commission and shall print and keep open to public inspection at such points as the commission may designate, schedules showing the rates, tolls, rentals, and charges of such companies for messages, conversations and services rendered and equipment and facilities supplied for messages and services to be performed within the state between each point upon its line and all other points thereon, and between each point upon its line and all points upon every other similar line operated or controlled by it, and between each point on its line or upon any line leased, operated or controlled by it and all points upon the line of any other similar company, whenever a through service and joint rate shall have been established or ordered between any two such points. If no joint rate covering a through service has been established, the several companies in such through service shall file, print and keep open to public inspection as aforesaid the separately established rates, tolls, rentals, and charges applicable for such through service. The schedules printed as aforesaid shall plainly state the places between which telecommunications service, or both, will be rendered, and shall also state separately all charges and all privileges or facilities granted or allowed, and any rules or regulations which may in anywise change, affect or determine any of the aggregate of the rates, tolls, rentals or charges for the service rendered. A schedule shall be plainly printed in large type, and a copy thereof shall be kept by every telecommunications company readily accessible to and for convenient inspection by the public at such places as may be designated by the commission, which schedule shall state the rates charged from such station to every other station on such company's line, or on any line controlled and used by it within the state. All or any of such schedules kept as aforesaid shall be immediately produced by such telecommunications company upon the demand of any person. A notice printed in bold type, and stating that such schedules are on file and open to inspection by any person, the places where the same are kept, and that the agent will assist such person to determine from such schedules any rate, toll, rental, rule or regulation which is in force shall be kept posted by every telecommunications company in a conspicuous place in every station or office of such company.

[1989 c 101 § 9; 1985 c 450 § 24; 1961 c 14 § 80.36.100. Prior: 1911 c 117 § 36; RRS § 10372.]

RCW 80.36.110 Tariff changes--Statutory notice--Exception.

(1) Except as provided in subsection (2) of this section, unless the commission otherwise orders, no change shall be made in any rate, toll, rental, or charge, that was filed and published by any telecommunications company in compliance with the requirements of RCW 80.36.100, except after thirty days' notice to the commission and publication for thirty days as required in the case of original schedules in RCW 80.36.100, which notice shall plainly state the changes proposed to be made in the schedule then in force, and the time when the changed rate, toll, or charge will go into effect, and all proposed changes shall be shown by printing, filing and publishing new schedules, or shall be plainly indicated upon the schedules in force at the time and kept open to public inspection. Proposed changes may be suspended by the commission within thirty days or before the stated effective date of the proposed change, whichever is later. The commission for good cause shown may allow changes in rates, charges, tolls, or rentals without requiring the thirty days' notice and publication provided for in this section, by an order specifying the change to be made and the time when it takes effect, and the manner in which the change will be filed and published. When any change is made in any rate, toll, rental, or charge, the effect of which is to increase any rate, toll, rental, or charge then existing, attention shall be directed on the copy filed with the commission to the increase by some character immediately preceding or following the item in the schedule, which character shall be in such a form as the commission may designate.

(2) A telecommunications company may file a tariff that decreases any rate, charge, rental, or toll with ten days' notice to the commission and publication without receiving a special order from the commission when the filing does not contain an offsetting increase to another rate, charge, rental, or toll, and the filing company agrees not to file for an increase to any rate, charge, rental, or toll to recover the revenue deficit that results from the decrease for a period of one year.

[1997 c 166 § 1. Prior: 1989 c 152 § 2; 1989 c 101 § 10; 1985 c 450 § 25; 1961 c 14 § 80.36.110; prior: 1911 c 117 § 37; RRS § 10373.]

RCW 80.36.120 Joint rates, contracts, etc.

The names of the several companies which are parties to any joint rates, tolls, contracts or charges of telecommunications companies for messages, conversations and service to be rendered shall be specified therein, and each of the parties thereto, other than the one filing the same, shall file with the commission such evidence of concurrence therein or acceptance thereof as may be required or approved by the commission; and where such evidence of concurrence or acceptance is filed, it shall not be necessary for the companies filing the same to also file copies of the tariff in which they are named as parties.

[1985 c 450 § 26; 1961 c 14 § 80.36.120. Prior: 1911 c 117 § 38; RRS § 10374.]

RCW 80.36.130 Published rates to be charged--Exceptions.

(1) Except as provided in RCW 80.04.130 and 80.36.150, no telecommunications company shall charge, demand, collect or receive different compensation for any service rendered or to be rendered than the charge applicable to such service as specified in its schedule on file and in effect at that time, nor shall any telecommunications company refund or remit, directly or indirectly, any portion of the rate or charge so specified, nor extend to any person or corporation any form of contract or agreement or any rule or regulation or any privilege or facility except such as are specified in its schedule filed and in effect at the time, and regularly and uniformly extended to all persons and corporations under like circumstances for like or substantially similar service.

(2) No telecommunications company subject to the provisions of this title shall, directly or indirectly, give any free or reduced service or any free pass or frank for the transmission of messages by telecommunications between points within this state, except to its officers, employees, agents, pensioners, surgeons, physicians, attorneys at law, and their families, and persons and corporations exclusively engaged in charitable and eleemosynary work, and ministers of religion, Young Men's Christian Associations, Young Women's Christian Associations; to indigent and destitute persons, and to officers and employees of other telecommunications companies, railroad companies, and street railroad companies.

(3) The commission may accept a tariff that gives free or reduced rate services for a temporary period of time in order to promote the use of the services.

[1992 c 68 § 2; 1989 c 101 § 11; 1985 c 450 § 27; 1961 c 14 § 80.36.130. Prior: 1911 c 117 § 40; RRS § 10376. FORMER PART OF SECTION: 1929 c 96 § 1, part now codified in RCW 81.28.080.]

RCW 80.36.135 Alternative regulation of telecommunications companies.

(1) The legislature declares that:

(a) Changes in technology and the structure of the telecommunications industry may produce conditions under which traditional rate of return, rate base regulation of telecommunications companies may not in all cases provide the most efficient and effective means of achieving the public policy goals of this state as declared in RCW 80.36.300, this section, and RCW 80.36.145. The commission should be authorized to employ an alternative form of regulation if that alternative is better suited to achieving those policy goals.

(b) Because of the great diversity in the scope and type of services provided by telecommunications companies, alternative regulatory arrangements that meet the varying circumstances of different companies and their ratepayers may be desirable.

(2) Subject to the conditions set forth in this chapter and RCW 80.04.130, the commission may regulate telecommunications companies subject to traditional rate of return, rate base regulation by authorizing an alternative form of regulation. The commission may determine the manner and extent of any alternative forms of regulation as may in the public interest be appropriate. In addition to the public policy goals declared in RCW 80.36.300, the commission shall consider, in determining the appropriateness of any proposed alternative form of regulation, whether it will:

(a) Facilitate the broad deployment of technological improvements and advanced

telecommunications services to underserved areas or underserved customer classes;

(b) Improve the efficiency of the regulatory process;

(c) Preserve or enhance the development of effective competition and protect against the exercise of market power during its development;

(d) Preserve or enhance service quality and protect against the degradation of the quality or availability of efficient telecommunications services;

(e) Provide for rates and charges that are fair, just, reasonable, sufficient, and not unduly discriminatory or preferential; and

(f) Not unduly or unreasonably prejudice or disadvantage any particular customer class.

(3) A telecommunications company or companies subject to traditional rate of return, rate base regulation may petition the commission to establish an alternative form of regulation. The company or companies shall submit with the petition a plan for an alternative form of regulation. The plan shall contain a proposal for transition to the alternative form of regulation and the proposed duration of the plan. The plan must also contain a proposal for ensuring adequate carrier-to-carrier service quality, including service quality standards or performance measures for interconnection, and appropriate enforcement or remedial provisions in the event the company fails to meet service quality standards or performance measures. The commission also may initiate consideration of alternative forms of regulation for a company or companies on its own motion. The commission, after notice and hearing, shall issue an order accepting, modifying, or rejecting the plan within nine months after the petition or motion is filed, unless extended by the commission for good cause. The commission shall order implementation of the alternative plan of regulation unless it finds that, on balance, an alternative plan as proposed or modified fails to meet the considerations stated in subsection (2) of this section.

(4) Not later than sixty days from the entry of the commission's order, the company or companies affected by the order may file with the commission an election not to proceed with the alternative form of regulation as authorized by the commission.

(5) The commission may waive such regulatory requirements under Title 80 RCW for a telecommunications company subject to an alternative form of regulation as may be appropriate to facilitate the implementation of this section. However, the commission may not waive any grant of legal rights to any person contained in this chapter and chapter 80.04 RCW. The commission may waive different regulatory requirements for different companies or services if such different treatment is in the public interest.

(6) Upon petition by the company, and after notice and hearing, the commission may rescind or modify an alternative form of regulation in the manner requested by the company.

(7) The commission or any person may file a complaint under RCW 80.04.110 alleging that a telecommunications company under an alternative form of regulation has not complied with the terms and conditions set forth in the alternative form of regulation. The complainant shall bear the burden of proving the allegations in the complaint.

[2000 c 82 § 1; 1995 c 110 § 5; 1989 c 101 § 1.]

RCW 80.36.140 **Rates and services fixed by commission, when.**

Whenever the commission shall find, after a hearing had upon its own motion or upon complaint, that the rates, charges, tolls or rentals demanded, exacted, charged or collected by any telecommunications company for the transmission of messages by telecommunications, or for the rental or use of any telecommunications line, instrument, wire, appliance, apparatus or device or any telecommunications receiver, transmitter, instrument, wire, cable, apparatus, conduit, machine, appliance or device, or any telecommunications extension or extension system, or that the rules, regulations or practices of any telecommunications company affecting such rates, charges, tolls, rentals or service are unjust, unreasonable, unjustly discriminatory or unduly preferential, or in anywise in violation of law, or that such rates, charges, tolls or rentals are insufficient to yield reasonable compensation for the service rendered, the commission shall determine the just and reasonable rates, charges, tolls or rentals to be thereafter observed and in force, and fix the same by order as provided in this title.

Whenever the commission shall find, after such hearing that the rules, regulations or practices of any telecommunications company are unjust or unreasonable, or that the equipment, facilities or service of any telecommunications company is inadequate, inefficient, improper or insufficient, the commission shall determine the just, reasonable, proper, adequate and efficient rules, regulations, practices, equipment, facilities and service to be thereafter installed, observed and used, and fix the same by order or rule as provided in this title.

[1985 c 450 § 28; 1961 c 14 § 80.36.140. Prior: 1911 c 117 § 55; RRS § 10391.]

RCW 80.36.145 Formal investigation and fact-finding--Alternative to full adjudicative proceeding.

(1) The legislature declares that the availability of an alternative abbreviated formal procedure for use by the commission instead of a full adjudicative proceeding may in appropriate circumstances advance the public interest by reducing the time required by the commission for decision and the costs incurred by interested parties and ratepayers. Therefore, the commission is authorized to use formal investigation and fact-finding instead of an adjudicative proceeding under chapter 34.05 RCW when it determines that its use is in the public interest and that a full adjudicative hearing is not necessary to fully develop the facts relevant to the proceeding and the positions of the parties, including intervenors.

(2) The commission may use formal investigation and fact-finding instead of the hearing provided in the following circumstances:

(a) A complaint proceeding under RCW 80.04.110 with concurrence of the respondent when the commission is the complainant or with concurrence of the complainant and respondent when not the commission;

(b) A tariff suspension under RCW 80.04.130; or

(c) A competitive classification proceeding under RCW 80.36.320 and 80.36.330.

(3) In formal investigation and fact-finding the commission may limit the record to written submissions by the parties, including intervenors. The commission shall review the written submissions and, based thereon, shall enter appropriate findings of fact and conclusions of law and its order. When there is a reasonable expression of public interest in the issues under

consideration, the commission shall hold at least one public hearing for the receipt of information from members of the public that are not formal intervenors in the proceeding and may elect to convert the proceeding to an adjudicative proceeding at any stage. The assignment of an agency employee or administrative law judge to preside at such public hearing shall not require the entry of an initial order.

(4) The commission shall adopt rules of practice and procedure including rules for discovery of information necessary for the use of formal investigation and fact-finding and for the filing of written submissions. The commission may provide by rule for a number of rounds of written comments: PROVIDED, That the party with the burden of proof shall always have the opportunity to file reply comments.

[1989 c 101 § 3.]

RCW 80.36.150 Contracts filed with commission.

(1) Every telecommunications company shall file with the commission, as and when required by it, a copy of any contract, agreement or arrangement in writing with any other telecommunications company, or with any other corporation, association or person relating in any way to the construction, maintenance or use of a telecommunications line or service by, or rates and charges over and upon, any such telecommunications line. The commission shall adopt rules that provide for the filing by telecommunications companies on the public record of the essential terms and conditions of every contract for service. The commission shall not require that customer proprietary information contained in contracts be disclosed on the public record.

(2) The commission shall not treat contracts as tariffs or price lists. The commission may require noncompetitive service to be tariffed unless the company demonstrates that the use of a contract is in the public interest based upon a customer requirement or a competitive necessity for deviation from tariffed rates, terms and conditions, or that the contract is for a new service with limited demand.

(3) Contracts shall be for a stated time period and shall cover the costs for the service contracted for, as determined by commission rule or order. Contracts shall be enforceable by the contracting parties according to their terms, unless the contract has been rejected by the commission before its stated effective date as improper under the commission's rules and orders, or the requirements of this chapter. If the commission finds a contract to be below cost after it has gone into effect, based on commission rules or orders or the requirements of this chapter in effect at the time of the execution of the contract, it may make the appropriate adjustment to the contracting company's revenue requirement in a subsequent proceeding.

(4) Contracts executed and filed prior to July 23, 1989, are deemed lawful and enforceable by the contracting parties according to the contract terms. If the commission finds that any existing contract provides for rates that are below cost, based on commission rules or orders or the requirements of this chapter in effect at the time of the execution of the contract, it may make the appropriate adjustment to the contracting company's revenue requirement in a subsequent proceeding.

(5) If a contract covers competitive and noncompetitive services, the noncompetitive

services shall be unbundled and priced separately from all other services and facilities in the contract. Such noncompetitive services shall be made available to all purchasers under the same or substantially the same circumstances at the same rate, terms, and conditions.

[1989 c 101 § 8; 1985 c 450 § 29; 1961 c 14 § 80.36.150. Prior: 1911 c 117 § 39; RRS § 10375.]

RCW 80.36.160 Physical connections may be ordered, routing prescribed, and joint rates established.

In order to provide toll telephone service where no such service is available, or to promote the most expeditious handling or most direct routing of toll messages and conversations, or to prevent arbitrary or unreasonable practices which may result in the failure to utilize the toll facilities of all telecommunications companies equitably and effectively, the commission may, on its own motion, or upon complaint, notwithstanding any contract or arrangement between telecommunications companies, investigate, ascertain and, after hearing, by order (1) require the construction and maintenance of suitable connections between telephone lines for the transfer of messages and conversations at a common point or points and, if the companies affected fail to agree on the proportion of the cost thereof to be borne by each such company, prescribe said proportion of cost to be borne by each; and/or (2) prescribe the routing of toll messages and conversations over such connections and the practices and regulations to be followed with respect to such routing; and/or (3) establish reasonable joint rates or charges by or over said lines and connections and just, reasonable and equitable divisions thereof as between the telecommunications companies participating therein.

This section shall not be construed as conferring on the commission jurisdiction, supervision or control of the rates, service or facilities of any mutual, cooperative or farmer line company or association, except for the purpose of carrying out the provisions of this section.

[1985 c 450 § 30; 1961 c 14 § 80.36.160. Prior: 1943 c 68 § 1; 1923 c 118 § 1; 1911 c 117 § 73; Rem. Supp. 1943 § 10409.]

RCW 80.36.170 Unreasonable preference prohibited.

No telecommunications company shall make or give any undue or unreasonable preference or advantage to any person, corporation or locality, or subject any particular person, corporation or locality to any undue or unreasonable prejudice or disadvantage in any respect whatsoever. The commission shall have primary jurisdiction to determine whether any rate, regulation, or practice of a telecommunications company violates this section. This section shall not apply to contracts offered by a telecommunications company classified as competitive or to contracts for services classified as competitive under RCW 80.36.320 and 80.36.330.

[1989 c 101 § 4; 1985 c 450 § 31; 1961 c 14 § 80.36.170. Prior: 1911 c 117 § 42; RRS § 10378.]

RCW 80.36.180 Rate discrimination prohibited.

No telecommunications company shall, directly or indirectly, or by any special rate,

rebate, drawback or other device or method, unduly or unreasonably charge, demand, collect or receive from any person or corporation a greater or less compensation for any service rendered or to be rendered with respect to communication by telecommunications or in connection therewith, except as authorized in this title or Title 81 RCW than it charges, demands, collects or receives from any other person or corporation for doing a like and contemporaneous service with respect to communication by telecommunications under the same or substantially the same circumstances and conditions. The commission shall have primary jurisdiction to determine whether any rate, regulation, or practice of a telecommunications company violates this section. This section shall not apply to contracts offered by a telecommunications company classified as competitive or to contracts for services classified as competitive under RCW 80.36.320 or 80.36.330.

[1989 c 101 § 5; 1985 c 450 § 32; 1961 c 14 § 80.36.180. Prior: 1911 c 117 § 41; RRS § 10377.]

RCW 80.36.183 Discounted message toll rates prohibited--Availability of state-wide, averaged toll rates.

Notwithstanding any other provision of this chapter, no telecommunications company shall offer a discounted message toll service based on volume that prohibits aggregation of volumes across all territory with respect to which that company functions as an interexchange carrier. The commission shall continue to have the authority to require state-wide, averaged toll rates to be made available by any telecommunications company subject to its jurisdiction.

[1989 c 101 § 6.]

RCW 80.36.186 Pricing of or access to noncompetitive services--Unreasonable preference or advantage prohibited.

Notwithstanding any other provision of this chapter, no telecommunications company providing noncompetitive services shall, as to the pricing of or access to noncompetitive services, make or grant any undue or unreasonable preference or advantage to itself or to any other person providing telecommunications service, nor subject any telecommunications company to any undue or unreasonable prejudice or competitive disadvantage. The commission shall have primary jurisdiction to determine whether any rate, regulation, or practice of a telecommunications company violates this section.

[1989 c 101 § 7.]

RCW 80.36.190 Long and short distance provision.

No telecommunications company subject to the provisions of this title shall charge or receive any greater compensation in the aggregate for the transmission of any long distance conversation or message of like kind for a shorter than for a longer distance over the same line, in the same direction, within this state, the shorter being included within the longer distance, or

charge any greater compensation for a through service than the aggregate of the intermediate rates subject to the provision of this title, but this shall not be construed as authorizing any such telecommunications company to charge and receive as great a compensation for a shorter as for a longer distance. Upon application of any telecommunications company the commission may, by order, authorize it to charge less for longer than for a shorter distance service for the transmission of conversation or messages in special cases after investigation, but the order must specify and prescribe the extent to which the telecommunications company making such application is relieved from the operation of this section, and only to the extent so specified and prescribed shall any telecommunications company be relieved from the requirements of this section.

[1985 c 450 § 33; 1961 c 14 § 80.36.190. Prior: 1911 c 117 § 44; RRS § 10380.]

RCW 80.36.195 Telecommunications relay system--Long distance discount rates.

Each telecommunications company providing intrastate interexchange voice transmission service shall offer discounts from otherwise applicable long distance rates for service used in conjunction with the state-wide relay service authorized under RCW 43.20A.725. Such long distance discounts shall be determined in relation to the additional time required to translate calls through relay operators. In the case of intrastate long distance services provided pursuant to tariff, the commission shall require the incorporation of such discounts.

[1992 c 144 § 5.]

Notes:

Legislative findings--Severability--1992 c 144: See notes following RCW 43.20A.720.

RCW 80.36.200 Transmission of messages of other lines.

Every telecommunications company operating in this state shall receive, transmit and deliver, without discrimination or delay, the messages of any other telecommunications company.

[1985 c 450 § 34; 1961 c 14 § 80.36.200. Prior: 1911 c 117 § 45; RRS § 10381.]

RCW 80.36.210 Order of sending messages.

It shall be the duty of any telegraph company, doing business in this state, to transmit all dispatches in the order in which they are received, under the penalty of one hundred dollars, to be recovered with costs of suit, by the person or persons whose dispatch is postponed out of its order: PROVIDED, That communications to and from public officers on official business, may have precedence over all other communications: AND, PROVIDED FURTHER, That intelligence of general and public interest may be transmitted for publication out of its order.

[1961 c 14 § 80.36.210. Prior: Code 1881 § 2361; RRS § 11344; prior: 1866 p 77 § 20.]

RCW 80.36.220 Duty to transmit messages--Penalty for refusal or neglect.

Telecommunications companies shall receive, exchange and transmit each other's messages without delay or discrimination, and all telecommunications companies shall receive and transmit messages for any person.

In case of the refusal or neglect of any telecommunications company to comply with the provisions of this section, the penalty for the same shall be a fine of not more than five hundred nor less than one hundred dollars for each offense.

[1985 c 450 § 35; 1961 c 14 § 80.36.220. Prior: (i) 1890 p 292 § 2; RRS § 11343. (ii) 1890 p 293 § 8; RRS § 11355.]

RCW 80.36.225 Pay telephones--Calls to operator without charge or coin insertion to be provided.

All telecommunications companies and customer-owned, pay telephone providers doing business in this state and utilizing pay telephones shall provide a system whereby calls may be made to the operator without charge and without requiring the use of credit cards or other payment devices, or insertion of any coins into such pay telephone.

[1985 c 450 § 36; 1975 c 21 § 1.]

Notes:

Emergency calls, yielding line: Chapter 70.85 RCW.

RCW 80.36.230 Exchange areas for telecommunications companies.

The commission is hereby granted the power to prescribe exchange area boundaries and/or territorial boundaries for telecommunications companies.

[1985 c 450 § 37; 1961 c 14 § 80.36.230. Prior: 1941 c 137 § 1; Rem. Supp. 1941 § 11358-1.]

RCW 80.36.240 Exchange areas for telephone companies--Procedure to establish.

The commission in conducting hearings, promulgating rules, and otherwise proceeding to make effective the provisions of RCW 80.36.230 and 80.36.240, shall be governed by, and shall have the powers provided in this title, as amended; all provisions as to review of the commission's orders and appeals to the supreme court or the court of appeals contained in said title, as amended, shall be available to all companies and parties affected by the commission's orders issued under authority of RCW 80.36.230 and 80.36.240.

[1971 c 81 § 142; 1961 c 14 § 80.36.240. Prior: 1941 c 137 § 2; Rem. Supp. 1941 § 11358-2.]

RCW 80.36.250 Commission may complain of interstate rates.

The commission may investigate all interstate rates and charges, classifications, or rules or practices relating thereto, for or in relation to the transmission of messages or conversations.

Where any acts in relation thereto take place within this state which, in the opinion of the commission, are excessive or discriminatory, or are levied or laid in violation of the federal communications act of June 19, 1934, and acts amendatory thereof or supplementary thereto, or are in conflict with the rulings, orders, or regulations of the Federal Communications Commission, the commission shall apply by petition to the Federal Communications Commission for relief, and may present to such federal commission all facts coming to its knowledge respecting violations of such act or the rulings, orders, or regulations of the federal commission.

[1961 c 14 § 80.36.250. Prior: 1911 c 117 § 58; RRS § 10394.]

RCW 80.36.260 Betterments may be ordered.

Whenever the commission shall find, after a hearing had on its own motion or upon complaint, that repairs or improvements to, or changes in, any telecommunications line ought reasonably be made, or that any additions or extensions should reasonably be made thereto in order to promote the security or convenience of the public or employees, or in order to secure adequate service or facilities for telecommunications communications, the commission shall make and serve an order directing that such repairs, improvements, changes, additions or extensions be made in the manner to be specified therein.

[1985 c 450 § 38; 1961 c 14 § 80.36.260. Prior: 1911 c 117 § 71; RRS § 10407.]

RCW 80.36.270 Effect on existing contracts.

Nothing in this title shall be construed to prevent any telecommunications company from continuing to furnish the use of its line, equipment or service under any contract or contracts in force on June 7, 1911 or upon the taking effect of any schedule or schedules of rates subsequently filed with the commission, as herein provided, at the rates fixed in such contract or contracts.

[1989 c 101 § 12; 1985 c 450 § 39; 1961 c 14 § 80.36.270. Prior: 1911 c 117 § 43; RRS § 10379.]

RCW 80.36.300 Policy declaration.

The legislature declares it is the policy of the state to:

- (1) Preserve affordable universal telecommunications service;
- (2) Maintain and advance the efficiency and availability of telecommunications service;
- (3) Ensure that customers pay only reasonable charges for telecommunications service;
- (4) Ensure that rates for noncompetitive telecommunications services do not subsidize the competitive ventures of regulated telecommunications companies;
- (5) Promote diversity in the supply of telecommunications services and products in telecommunications markets throughout the state; and
- (6) Permit flexible regulation of competitive telecommunications companies and

services.

[1985 c 450 § 1.]

RCW 80.36.310 Classification as competitive telecommunications companies, services--Initiation of proceedings--Notice and publication--Effective date--Date for final order.

(1) Telecommunications companies may petition to be classified as competitive telecommunications companies under RCW 80.36.320 or to have services classified as competitive telecommunications services under RCW 80.36.330. The commission may initiate classification proceedings on its own motion. The commission may require all regulated telecommunications companies potentially affected by a classification proceeding to appear as parties for a determination of their classification.

(2) Any company petition or commission motion for competitive classification shall state an effective date not sooner than thirty days from the filing date. The company must provide notice and publication of the proposed competitive classification in the same manner as provided in RCW 80.36.110 for tariff changes. The proposed classification shall take effect on the stated effective date unless suspended by the commission and set for hearing under chapter 34.05 RCW or set for a formal investigation and fact-finding under RCW 80.36.145. The commission shall enter its final order with respect to any suspended classification within six months from the date of filing of a company's petition or the commission's motion.

[1998 c 337 § 4; 1989 c 101 § 14; 1985 c 450 § 3.]

Notes:

Severability--1998 c 337: See note following RCW 80.36.600.

RCW 80.36.320 Classification as competitive telecommunications companies, services--Factors considered--Minimal regulation--Equal access--Reclassification.

(1) The commission shall classify a telecommunications company as a competitive telecommunications company if the services it offers are subject to effective competition. Effective competition means that the company's customers have reasonably available alternatives and that the company does not have a significant captive customer base. In determining whether a company is competitive, factors the commission shall consider include but are not limited to:

- (a) The number and sizes of alternative providers of service;
- (b) The extent to which services are available from alternative providers in the relevant market;
- (c) The ability of alternative providers to make functionally equivalent or substitute services readily available at competitive rates, terms, and conditions; and
- (d) Other indicators of market power which may include market share, growth in market share, ease of entry, and the affiliation of providers of services.

The commission shall conduct the initial classification and any subsequent review of the

classification in accordance with such procedures as the commission may establish by rule.

(2) Competitive telecommunications companies shall be subject to minimal regulation. Minimal regulation means that competitive telecommunications companies may file, instead of tariffs, price lists that shall be effective after ten days' notice to the commission and customers. The commission shall prescribe the form of notice. The commission may also waive other regulatory requirements under this title for competitive telecommunications companies when it determines that competition will serve the same purposes as public interest regulation. The commission may waive different regulatory requirements for different companies if such different treatment is in the public interest. A competitive telecommunications company shall at a minimum:

- (a) Keep its accounts according to regulations as determined by the commission;
- (b) File financial reports with the commission as required by the commission and in a form and at times prescribed by the commission;
- (c) Keep on file at the commission such current price lists and service standards as the commission may require; and
- (d) Cooperate with commission investigations of customer complaints.

(3) When a telecommunications company has demonstrated that the equal access requirements ordered by the federal district court in the case of *U.S. v. AT&T*, 552 F. Supp. 131 (1982), or in supplemental orders, have been met, the commission shall review the classification of telecommunications companies providing inter-LATA interexchange services. At that time, the commission shall classify all such companies as competitive telecommunications companies unless it finds that effective competition, as defined in subsection (1) of this section, does not then exist.

(4) The commission may revoke any waivers it grants and may reclassify any competitive telecommunications company if the revocation or reclassification would protect the public interest.

(5) The commission may waive the requirements of RCW 80.36.170 and 80.36.180 in whole or in part for a competitive telecommunications company if it finds that competition will serve the same purpose and protect the public interest.

[1998 c 337 § 5; 1989 c 101 § 15; 1985 c 450 § 4.]

Notes:

Severability--1998 c 337: See note following RCW 80.36.600.

RCW 80.36.330 Classification as competitive telecommunications companies, services--Effective competition defined--Prices and rates--Reclassification.

(1) The commission may classify a telecommunications service provided by a telecommunications company as a competitive telecommunications service if the service is subject to effective competition. Effective competition means that customers of the service have reasonably available alternatives and that the service is not provided to a significant captive customer base. In determining whether a service is competitive, factors the commission shall

consider include but are not limited to:

- (a) The number and size of alternative providers of services;
- (b) The extent to which services are available from alternative providers in the relevant market;
- (c) The ability of alternative providers to make functionally equivalent or substitute services readily available at competitive rates, terms, and conditions; and
- (d) Other indicators of market power, which may include market share, growth in market share, ease of entry, and the affiliation of providers of services.

(2) When the commission finds that a telecommunications company has demonstrated that a telecommunications service is competitive, the commission may permit the service to be provided under a price list effective on ten days notice to the commission and customers. The commission shall prescribe the form of notice. The commission may adopt procedural rules necessary to implement this section.

(3) Prices or rates charged for competitive telecommunications services shall cover their cost. The commission shall determine proper cost standards to implement this section, provided that in making any assignment of costs or allocating any revenue requirement, the commission shall act to preserve affordable universal telecommunications service.

(4) The commission may investigate prices for competitive telecommunications services upon complaint. In any complaint proceeding initiated by the commission, the telecommunications company providing the service shall bear the burden of proving that the prices charged cover cost, and are fair, just, and reasonable.

(5) Telecommunications companies shall provide the commission with all data it deems necessary to implement this section.

(6) No losses incurred by a telecommunications company in the provision of competitive services may be recovered through rates for noncompetitive services. The commission may order refunds or credits to any class of subscribers to a noncompetitive telecommunications service which has paid excessive rates because of below cost pricing of competitive telecommunications services.

(7) The commission may reclassify any competitive telecommunications service if reclassification would protect the public interest.

(8) The commission may waive the requirements of RCW 80.36.170 and 80.36.180 in whole or in part for a service classified as competitive if it finds that competition will serve the same purpose and protect the public interest.

[1998 c 337 § 6; 1989 c 101 § 16; 1985 c 450 § 5.]

Notes:

Severability--1998 c 337: See note following RCW 80.36.600.

RCW 80.36.340 Banded rates.

The commission may approve a tariff which includes banded rates for any telecommunications service if such tariff is in the public interest. "Banded rate" means a rate

which has a minimum and a maximum rate. The minimum rate in the rate band shall cover the cost of the service. Rates may be changed within the rate band upon such notice as the commission may order.

[1985 c 450 § 6.]

RCW 80.36.350 Registration of new companies.

Each telecommunications company not operating under tariff in Washington on January 1, 1985, shall register with the commission before beginning operations in this state. The registration shall be on a form prescribed by the commission and shall contain such information as the commission may by rule require, but shall include as a minimum the name and address of the company; the name and address of its registered agent, if any; the name, address, and title of each officer or director; its most current balance sheet; its latest annual report, if any; and a description of the telecommunications services it offers or intends to offer.

The commission may require as a precondition to registration the procurement of a performance bond sufficient to cover any advances or deposits the telecommunications company may collect from its customers, or order that such advances or deposits be held in escrow or trust.

The commission may deny registration to any telecommunications company which:

- (1) Does not provide the information required by this section;
- (2) Fails to provide a performance bond, if required;
- (3) Does not possess adequate financial resources to provide the proposed service; or
- (4) Does not possess adequate technical competency to provide the proposed service.

The commission shall take action to approve or issue a notice of hearing concerning any application for registration within thirty days after receiving the application. The commission may approve an application with or without a hearing. The commission may deny an application after a hearing.

A telecommunications company may also submit a petition for competitive classification under RCW 80.36.310 at the time it applies for registration. The commission may act on the registration application and the competitive classification petition at the same time.

[1990 c 10 § 1; 1985 c 450 § 7.]

RCW 80.36.360 Exempted actions or transactions.

For the purposes of RCW 19.86.170, actions or transactions of competitive telecommunications companies, or associated with competitive telecommunications services, shall not be deemed otherwise permitted, prohibited, or regulated by the commission.

[1985 c 450 § 8.]

RCW 80.36.370 Certain services not regulated.

The commission shall not regulate the following:

- (1) One way broadcast or cable television transmission of television or radio signals;
- (2) Private telecommunications systems;
- (3) Telegraph services;
- (4) Any sale, lease, or use of customer premises equipment except such equipment as is regulated on July 28, 1985;
- (5) Private shared telecommunications services, unless the commission finds, upon notice and investigation, that customers of such services have no alternative access to local exchange telecommunications companies. If the commission makes such a finding, it may require the private shared telecommunications services provider to make alternative facilities or conduit space available on reasonable terms and conditions at reasonable prices;
- (6) Radio communications services provided by a regulated telecommunications company, except that when those services are the only voice grade, local exchange telecommunications service available to a customer of the company the commission may regulate the radio communication service of that company.

[1990 c 118 § 1; 1985 c 450 § 9.]

RCW 80.36.375 Personal wireless services--Siting microcells and/or minor facilities--Definitions.

(1) If a personal wireless service provider applies to site several microcells and/or minor facilities in a single geographical area:

(a) If one or more of the microcells and/or minor facilities are not exempt from the requirements of RCW 43.21C.030(2)(c), local governmental entities are encouraged: (i) To allow the applicant, at the applicant's discretion, to file a single set of documents required by chapter 43.21C RCW that will apply to all the microcells and/or minor facilities to be sited; and (ii) to render decisions under chapter 43.21C RCW regarding all the microcells and/or minor facilities in a single administrative proceeding; and

(b) Local governmental entities are encouraged: (i) To allow the applicant, at the applicant's discretion, to file a single set of documents for land use permits that will apply to all the microcells and/or minor facilities to be sited; and (ii) to render decisions regarding land use permits for all the microcells and/or minor facilities in a single administrative proceeding.

(2) For the purposes of this section:

(a) "Personal wireless services" means commercial mobile services, unlicensed wireless services, and common carrier wireless exchange access services, as defined by federal laws and regulations.

(b) "Microcell" means a wireless communication facility consisting of an antenna that is either: (i) Four feet in height and with an area of not more than five hundred eighty square inches; or (ii) if a tubular antenna, no more than four inches in diameter and no more than six feet in length.

(c) "Minor facility" means a wireless communication facility consisting of up to three antennas, each of which is either: (i) Four feet in height and with an area of not more than five

hundred eighty square inches; or (ii) if a tubular antenna, no more than four inches in diameter and no more than six feet in length; and the associated equipment cabinet that is six feet or less in height and no more than forty-eight square feet in floor area.

[1997 c 219 § 2; 1996 c 323 § 3.]

Notes:

Findings--1996 c 323: See note following RCW 43.70.600.

RCW 80.36.390 Telephone solicitation.

(1) As used in this section, "telephone solicitation" means the unsolicited initiation of a telephone call by a commercial or nonprofit company or organization to a residential telephone customer and conversation for the purpose of encouraging a person to purchase property, goods, or services or soliciting donations of money, property, goods, or services. "Telephone solicitation" does not include:

(a) Calls made in response to a request or inquiry by the called party. This includes calls regarding an item that has been purchased by the called party from the company or organization during a period not longer than twelve months prior to the telephone contact;

(b) Calls made by a not-for-profit organization to its own list of bona fide or active members of the organization;

(c) Calls limited to polling or soliciting the expression of ideas, opinions, or votes; or

(d) Business-to-business contacts.

For purposes of this section, each individual real estate agent or insurance agent who maintains a separate list from other individual real estate or insurance agents shall be treated as a company or organization. For purposes of this section, an organization as defined in RCW 29.01.090 or 29.01.100 and organized pursuant to RCW 29.42.010 shall not be considered a commercial or nonprofit company or organization.

(2) A person making a telephone solicitation must identify him or herself and the company or organization on whose behalf the solicitation is being made and the purpose of the call within the first thirty seconds of the telephone call.

(3) If, at any time during the telephone contact, the called party states or indicates that he or she does not wish to be called again by the company or organization or wants to have his or her name and individual telephone number removed from the telephone lists used by the company or organization making the telephone solicitation, then:

(a) The company or organization shall not make any additional telephone solicitation of the called party at that telephone number within a period of at least one year; and

(b) The company or organization shall not sell or give the called party's name and telephone number to another company or organization: PROVIDED, That the company or organization may return the list, including the called party's name and telephone number, to the company or organization from which it received the list.

(4) A violation of subsection (2) or (3) of this section is punishable by a fine of up to one thousand dollars for each violation.

(5) The attorney general may bring actions to enforce compliance with this section. For

the first violation by any company or organization of this section, the attorney general shall notify the company with a letter of warning that the section has been violated.

(6) A person aggrieved by repeated violations of this section may bring a civil action in superior court to enjoin future violations, to recover damages, or both. The court shall award damages of at least one hundred dollars for each individual violation of this section. If the aggrieved person prevails in a civil action under this subsection, the court shall award the aggrieved person reasonable attorneys' fees and cost of the suit.

(7) The utilities and transportation commission shall by rule ensure that telecommunications companies inform their residential customers of the provisions of this section. The notification may be made by (a) annual inserts in the billing statements mailed to residential customers, or (b) conspicuous publication of the notice in the consumer information pages of local telephone directories.

[1987 c 229 § 13; 1986 c 277 § 2.]

Notes:

Legislative finding--1986 c 277: "The legislature finds that certain kinds of telephone solicitation are increasing and that these solicitations interfere with the legitimate privacy rights of the citizens of the state. A study conducted by the utilities and transportation commission, as directed by the forty-ninth legislature, has found that the level of telephone solicitation in this state is significant to warrant regulatory action to protect the privacy rights of the citizens of the state. It is the intent of the legislature to clarify and establish the rights of individuals to reject unwanted telephone solicitations." [1986 c 277 § 1.]

Charitable solicitations: Chapter 19.09 RCW.

Commercial telephone solicitation: Chapter 19.158 RCW.

RCW 80.36.400 Automatic dialing and announcing device--Commercial solicitation by.

(1) As used in this section:

(a) An automatic dialing and announcing device is a device which automatically dials telephone numbers and plays a recorded message once a connection is made.

(b) Commercial solicitation means the unsolicited initiation of a telephone conversation for the purpose of encouraging a person to purchase property, goods, or services.

(2) No person may use an automatic dialing and announcing device for purposes of commercial solicitation. This section applies to all commercial solicitation intended to be received by telephone customers within the state.

(3) A violation of this section is a violation of chapter 19.86 RCW. It shall be presumed that damages to the recipient of commercial solicitations made using an automatic dialing and announcing device are five hundred dollars.

(4) Nothing in this section shall be construed to prevent the Washington utilities and transportation commission from adopting additional rules regulating automatic dialing and announcing devices.

[1986 c 281 § 2.]

Notes:

Legislative finding--1986 c 281: "The legislature finds that the use of automatic dialing and announcing devices for purposes of commercial solicitation: (1) Deprives consumers of the opportunity to immediately question a seller about the veracity of their claims; (2) subjects consumers to unwarranted invasions of their privacy; and (3) encourages inefficient and potentially harmful use of the telephone network. The legislature further finds that it is in the public interest to prohibit the use of automatic dialing and announcing devices for purposes of commercial solicitation." [1986 c 281 § 1.]

RCW 80.36.410 *Lifeline service--Legislative finding. (Expires June 30, 2003.)

The legislature finds that universal telephone service is an important policy goal of the state. The legislature further finds that recent changes in the telecommunications industry, such as federal access charges, raise concerns about the ability of low-income persons to continue to afford access to local exchange telephone service. Therefore, the legislature finds that it is in the public interest to take steps to mitigate the effects of these changes on low-income persons.

[1987 c 229 § 3.]

Notes:

***Reviser's note:** References to "lifeline service" were changed to "Washington telephone assistance program" by 1990 c 170.

Expiration date--1987 c 229 §§ 3-10: "RCW 80.36.410 through 80.36.470 shall expire June 30, 2003." [1998 c 159 § 1; 1993 c 249 § 3; 1990 c 170 § 8; 1987 c 229 § 12.]

RCW 80.36.420 Washington telephone assistance program--Availability, components. (Expires June 30, 2003.)

The Washington telephone assistance program shall be available to participants of department programs set forth in RCW 80.36.470. Assistance shall consist of the following components:

(1) A discount on service connection fees of fifty percent or more as set forth in RCW 80.36.460.

(2) A waiver of deposit requirements on local exchange service, as set forth in RCW 80.36.460.

(3) A discounted flat rate service for local exchange service, which shall be subject to the following conditions:

(a) The commission shall establish a single telephone assistance rate for all local exchange companies operating in the state of Washington. The telephone assistance rate shall include any federal end user access charges and any other charges necessary to obtain local exchange service.

(b) The commission shall, in establishing the telephone assistance rate, consider all charges for local exchange service, including federal end user access charges, mileage charges, extended area service, and any other charges necessary to obtain local exchange service.

(c) The telephone assistance rate shall only be available to eligible customers subscribing to the lowest available local exchange flat rate service, where the lowest local exchange flat rate, including any federal end user access charges and any other charges necessary to obtain local

exchange service, is greater than the telephone assistance rate. Low-income senior citizens sixty years of age and older and other low-income persons identified by the department as medically needy shall, where single-party service is available, be provided with single-party service as the lowest available local exchange flat rate service.

(d) The cost of providing the service shall be paid, to the maximum extent possible, by a waiver of all or part of the federal end user access charge and, to the extent necessary, from the telephone assistance fund created by RCW 80.36.430.

[1990 c 170 § 2; 1987 c 229 § 4.]

Notes:

Expiration date--1987 c 229 §§ 3-10: See note following RCW 80.36.410.

RCW 80.36.430 Washington telephone assistance program--Excise tax. (Expires June 30, 2003.)

The Washington telephone assistance program shall be funded by a telephone assistance excise tax on all switched access lines and by funds from any federal government or other programs for this purpose. Switched access lines are defined in RCW 82.14B.020. The telephone assistance excise tax shall be applied equally to all residential and business access lines not to exceed fourteen cents per month. The telephone assistance excise tax shall be separately identified on each ratepayer's bill as the "Washington telephone assistance program." All money collected from the telephone assistance excise tax shall be transferred to a telephone assistance fund administered by the department. Local exchange companies shall bill the fund for their expenses incurred in offering the telephone assistance program, including administrative and program expenses. The department shall disburse the money to the local exchange companies. The department is exempted from having to conclude a contract with local exchange companies in order to effect this reimbursement. The department shall recover its administrative costs from the fund. The department may specify by rule the range and extent of administrative and program expenses that will be reimbursed to local exchange companies.

[1990 c 170 § 3; 1987 c 229 § 5.]

Notes:

Expiration date--1987 c 229 §§ 3-10: See note following RCW 80.36.410.

RCW 80.36.440 Washington telephone assistance program--Rules. (Expires June 30, 2003.)

The commission and the department may adopt any rules necessary to implement RCW 80.36.410 through 80.36.470.

[1990 c 170 § 4; 1987 c 229 § 6.]

Notes:

Expiration date--1987 c 229 §§ 3-10: See note following RCW 80.36.410.

RCW 80.36.450 Washington telephone assistance program--Limitation. (Expires June 30, 2003.)

The Washington telephone assistance program shall be limited to one residential access line per eligible household.

[1993 c 249 § 2; 1987 c 229 § 7.]

Notes:

Effective date--1993 c 249: See note following RCW 80.36.005.

Expiration date--1987 c 229 §§ 3-10: See note following RCW 80.36.410.

RCW 80.36.460 Washington telephone assistance program--Deposit waivers, connection fee discounts. (Expires June 30, 2003.)

Local exchange companies shall file tariffs with the commission which waive deposits on local exchange service for eligible subscribers and which establish a fifty percent discount on service connection fees for eligible subscribers. Part or all of the remaining fifty percent of service connection fees may be paid by funds from federal government or other programs for this purpose. The commission or other appropriate agency shall make timely application for any available federal funds. The remaining portion of the connection fee to be paid by the subscriber shall be expressly payable by installment fees spread over a period of months. A subscriber may, however, choose to pay the connection fee in a lump sum. Costs associated with the waiver and discount shall be accounted for separately and recovered from the telephone assistance fund. Eligible subscribers shall be allowed one waiver of a deposit and one discount on service connection fees per year.

[1990 c 170 § 5; 1987 c 229 § 8.]

Notes:

Expiration date--1987 c 229 §§ 3-10: See note following RCW 80.36.410.

RCW 80.36.470 Washington telephone assistance program--Eligibility. (Expires June 30, 2003.)

Adult recipients of department-administered programs for the financially needy which provide continuing financial or medical assistance, food stamps, or supportive services to persons in their own homes are eligible for participation in the telephone assistance program. The department shall notify the participants of their eligibility.

[1990 c 170 § 6; 1987 c 229 § 9.]

Notes:

Expiration date--1987 c 229 §§ 3-10: See note following RCW 80.36.410.

RCW 80.36.475 Washington telephone assistance program--Report to legislature.

The department shall report to the energy and utilities committees of the house of representatives and the senate by December 1 of each year on the status of the Washington telephone assistance program. The report shall include the number of participants by qualifying

social service programs receiving benefits from the telephone assistance program and the type of benefits participants receive. The report shall also include a description of the geographical distribution of participants, the program's annual revenue and expenditures, and any recommendations for legislative action.

[1990 c 170 § 7.]

RCW 80.36.500 Information delivery services through exclusive number prefix or service access code.

(1) As used in this section:

(a) "Information delivery services" means telephone recorded messages, interactive programs, or other information services that are provided for a charge to a caller through an exclusive telephone number prefix or service access code.

(b) "Information providers" means the persons or corporations that provide the information, prerecorded message, or interactive program for the information delivery service. The information provider generally receives a portion of the revenue from the calls.

(c) "Interactive program" means a program that allows an information delivery service caller, once connected to the information provider's announcement machine, to use the caller's telephone device to access more specific information.

(2) The utilities and transportation commission shall by rule require any local exchange company that offers information delivery services to a local telephone exchange to provide each residential telephone subscriber the opportunity to block access to all information delivery services offered through the local exchange company. The rule shall take effect by October 1, 1988.

(3) All costs of complying with this section shall be borne by the information providers.

(4) The local exchange company shall inform subscribers of the availability of the blocking service through a bill insert and by publication in a local telephone directory.

[1991 c 191 § 8; 1988 c 123 § 2.]

Notes:

Legislative finding, intent--1988 c 123: "(1) The legislature finds that throughout the state there is widespread use of information delivery services, which are also known as information-access telephone services and commonly provided on a designated telephone number prefix. These services operate on a charge-per-call basis, providing revenue for both the information provider and the local exchange company. The marketing practices for these telephone services have at times been misleading to consumers and at other times specifically directed toward minors. The result has been placement of calls by individuals, particularly by children, who are uninformed about the charges that might apply. In addition, children may have secured access to obscene, indecent, and salacious material through these services. The legislature finds that these services can be blocked by certain local exchange companies at switching locations, and that devices exist which allow for blocking within a residence. Therefore, the legislature finds that residential telephone users in the state are entitled to the option of having their phones blocked from access to information delivery services.

(2) It is the intent of the legislature that the utilities and transportation commission and local exchange companies, to the extent feasible, distinguish between information delivery services that are misleading to consumers, directed at minors, or otherwise objectionable and adopt policies and rules that accomplish the purposes

of RCW 80.36.500 with the least adverse effect on information delivery services that are not misleading to consumers, directed at minors, or otherwise objectionable." [1988 c 123 § 1.]

Investigation and report by commission: "By October 1, 1988, the commission shall investigate and report to the committees on energy and utilities in the house of representatives and the senate on methods to protect minors from obscene, indecent, and salacious materials available through the use of information delivery services. The investigation shall include a study of personal identification numbers, credit cards, scramblers, and beep-tone devices as methods of limiting access." [1988 c 123 § 3.]

Severability--1988 c 123: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1988 c 123 § 4.]

Information delivery services: Chapter 19.162 RCW.

RCW 80.36.510 Legislative finding.

The legislature finds that a growing number of companies provide, in a nonresidential setting, telecommunications services necessary to long distance service without disclosing the services provided or the rate, charge or fee. The legislature finds that provision of these services without disclosure to consumers is a deceptive trade practice.

[1988 c 91 § 1.]

RCW 80.36.520 Disclosure of alternate operator services.

The utilities and transportation commission shall by rule require, at a minimum, that any telecommunications company, operating as or contracting with an alternate operator services company, assure appropriate disclosure to consumers of the provision and the rate, charge or fee of services provided by an alternate operator services company.

For the purposes of this chapter, "alternate operator services company" means a person providing a connection to intrastate or interstate long-distance services from places including, but not limited to, hotels, motels, hospitals, and customer-owned pay telephones.

[1988 c 91 § 2.]

RCW 80.36.522 Alternate operator service companies--Registration--Penalties.

All alternate operator service companies providing services within the state shall register with the commission as a telecommunications company before providing alternate operator services. The commission may deny an application for registration of an alternate operator services company if, after a hearing, it finds that the services and charges to be offered by the company are not for the public convenience and advantage. The commission may suspend the registration of an alternate operator services company if, after a hearing, it finds that the company does not meet the service or disclosure requirements of the commission. Any alternate operator services company that provides service without being properly registered with the commission shall be subject to a penalty of not less than five hundred dollars and not more than one thousand dollars for each and every offense. In case of a continuing offense, every day's continuance shall be a separate offense. The penalty shall be recovered in an action as provided

in RCW 80.04.400.

[1990 c 247 § 2.]

RCW 80.36.524 Alternate operator service companies--Rules.

The commission may adopt rules that provide for minimum service levels for telecommunications companies providing alternate operator services. The rules may provide a means for suspending the registration of a company providing alternate operator services if the company fails to meet minimum service levels or if the company fails to provide appropriate disclosure to consumers of the protection afforded under this chapter.

[1990 c 247 § 3.]

RCW 80.36.530 Violation of consumer protection act--Damages.

In addition to the penalties provided in this title, a violation of RCW 80.36.510, 80.36.520, or 80.36.524 constitutes an unfair or deceptive act in trade or commerce in violation of chapter 19.86 RCW, the consumer protection act. Acts in violation of RCW 80.36.510, 80.36.520, or 80.36.524 are not reasonable in relation to the development and preservation of business, and constitute matters vitally affecting the public interest for the purpose of applying the consumer protection act, chapter 19.86 RCW. It shall be presumed that damages to the consumer are equal to the cost of the service provided plus two hundred dollars. Additional damages must be proved.

[1990 c 247 § 4; 1988 c 91 § 3.]

RCW 80.36.540 Telefacsimile messages--Unsolicited transmission--Penalties.

(1) As used in this section, "telefacsimile message" means the transmittal of electronic signals over telephone lines for conversion into written text.

(2) No person, corporation, partnership, or association shall initiate the unsolicited transmission of telefacsimile messages promoting goods or services for purchase by the recipient.

(3)(a) Except as provided in (b) of this subsection, this section shall not apply to telefacsimile messages sent to a recipient with whom the initiator has had a prior contractual or business relationship.

(b) A person shall not initiate an unsolicited telefacsimile message under the provisions of (a) of this subsection if the person knew or reasonably should have known that the recipient is a governmental entity.

(4) Notwithstanding subsection (3) of this section, it is unlawful to initiate any telefacsimile message to a recipient who has previously sent a written or telefacsimile message to the initiator clearly indicating that the recipient does not want to receive telefacsimile messages from the initiator.

(5) The unsolicited transmission of telefacsimile messages promoting goods or services for purchase by the recipient is a matter affecting the public interest for the purpose of applying the consumer protection act, chapter 19.86 RCW. The transmission of unsolicited telefacsimile messages is not reasonable in relation to the development and preservation of business. A violation of this section is an unfair or deceptive act in trade or commerce for the purpose of applying the consumer protection act, chapter 19.86 RCW. Damages to the recipient of telefacsimile messages in violation of this section are five hundred dollars or actual damages, whichever is greater.

(6) Nothing in this section shall be construed to prevent the Washington utilities and transportation commission from adopting additional rules regulating transmissions of telefacsimile messages.

[1990 c 221 § 1.]

RCW 80.36.555 Enhanced 911 service--Residential service required.

By January 1, 1997, or one year after enhanced 911 service becomes available or a private switch automatic location identification service approved by the Washington utilities and transportation commission is available from the serving local exchange telecommunications company, whichever is later, any private shared telecommunications services provider that provides service to residential customers shall assure that the telecommunications system is connected to the public switched network such that calls to 911 result in automatic location identification for each residential unit in a format that is compatible with the existing or planned county enhanced 911 system.

[1995 c 243 § 3.]

Notes:

Findings--1995 c 243: "The legislature finds that citizens of the state increasingly rely on the dependability of enhanced 911, a system that allows the person answering an emergency call to immediately determine the location of the emergency without the need of the caller to speak. The legislature further finds that in some cases, calls made from telephones connected to private telephone systems may not be precisely located by the answerer, eliminating some of the benefit of enhanced 911, and that this condition could additionally imperil citizens calling from these locations in an emergency. The legislature also finds that until national standards have been developed to address this condition, information-forwarding requirements should be mandated for only those settings with the most risk, including schools, residences, and some business settings." [1995 c 243 § 1.]

Severability--1995 c 243: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1995 c 243 § 12.]

RCW 80.36.560 Enhanced 911 service--Business service required.

By January 1, 1997, or one year after enhanced 911 service becomes available or a private switch automatic location identification service approved by the Washington utilities and transportation commission is available from the serving local exchange telecommunications company, whichever is later, any commercial shared services provider of private shared

telecommunications services for hire or resale to the general public to multiple unaffiliated business users from a single system shall assure that such a system is connected to the public switched network such that calls to 911 result in automatic location identification for each telephone in a format that is compatible with the existing or planned county enhanced 911 system. This section shall apply only to providers of service to businesses containing a physical area exceeding twenty-five thousand square feet, or businesses on more than one floor of a building, or businesses in multiple buildings.

[1995 c 243 § 5.]

Notes:

Findings--Severability--1995 c 243: See notes following RCW 80.36.555.

RCW 80.36.600 Universal service program--Planning and preparation--Commission's duties--Approval of legislature required--Definitions.

(1) The commission shall plan and prepare to implement a program for the preservation and advancement of universal telecommunications service which shall not take effect until the legislature approves the program. The purpose of the universal service program is to benefit telecommunications ratepayers in the state by minimizing implicit sources of support and maximizing explicit sources of support that are specific, sufficient, competitively neutral, and technologically neutral to support basic telecommunications services for customers of telecommunications companies in high-cost locations.

(2) In preparing a universal service program for approval by the legislature, the commission shall:

(a) Estimate the cost of supporting all lines located in high-cost locations and the cost of supporting one primary telecommunications line for each residential or business customer located in high-cost locations;

(b) Determine the assessments that must be made on all telecommunications carriers, and the manner of collection, to provide support for:

(i) All residential and business lines located in high-cost locations;

(ii) Only one primary line for each residential or business customer located in high-cost locations;

(c) Designate those telecommunications carriers serving high-cost locations that are eligible to receive support for the benefit of their customers in those locations;

(d) Adopt or prepare to adopt all necessary rules for administration of the program; and

(e) Provide a schedule of all fees and payments proposed or expected to be proposed by the commission under subsection (3)(d) of this section.

(3) Once a program is approved by the legislature and subsequently established, the following provisions apply unless otherwise directed by the legislature:

(a) All transfers of money necessary to provide the support shall be outside the state treasury and not be subject to appropriation;

(b) The commission may delegate to the commission secretary or other staff the authority to resolve disputes or make other decisions necessary to the administration of the program;

(c) The commission may contract with an independent program administrator subject to the direction and control of the commission and may authorize the establishment of an account or accounts in independent financial institutions should that be necessary for administration of the program;

(d) The expenses of an independent program administrator shall be authorized by the commission and shall be paid out of contributions by the telecommunications carriers participating in the program;

(e) The commission may require the carriers participating in the program, as part of their contribution, to pay into the public service revolving fund the costs of the commission attributable to supervision and administration of the program that are not otherwise recovered through fees paid to the commission.

(4) The commission shall establish standards for review or testing of all telecommunications carriers' compliance with the program for the purpose of ensuring the support received by a telecommunications carrier is used only for the purposes of the program and that each telecommunications carrier is making its proper contribution to the program. The commission may conduct the review or test, or contract with an independent administrator or other person to conduct the review or test.

(5) The commission shall coordinate administration of the program with any federal universal service program and may administer the federal fund in conjunction with the state program if so authorized by federal law.

(6) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Telecommunications carrier" has the same meaning as defined in 47 U.S.C. Sec. 153(44).

(b) "Basic telecommunications services" means the following services:

- (i) Single-party service;
- (ii) Voice grade access to the public switched network;
- (iii) Support for local usage;
- (iv) Dual tone multifrequency signaling (touch-tone);
- (v) Access to emergency services (911);
- (vi) Access to operator services;
- (vii) Access to interexchange services;
- (viii) Access to directory assistance; and
- (ix) Toll limitation services.

(c) "High-cost location" means a location where the cost of providing telecommunications services is greater than a benchmark established by the commission by rule.

(7) Each telecommunications carrier that provides intrastate telecommunications services shall provide whatever information the commission may reasonably require in order to fulfill the commission's responsibilities under subsection (2) of this section.

[1999 c 372 § 16; 1998 c 337 § 1.]

Notes:

Severability--1998 c 337: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1998 c 337 § 8.]

RCW 80.36.610 Universal service program--Authority of commission--Rules--Fees--Legislative intent.

(1) The commission is authorized to take actions, conduct proceedings, and enter orders as permitted or contemplated for a state commission under the federal telecommunications act of 1996, P.L. 104-104 (110 Stat. 56), but the commission's authority to either establish a new state program or to adopt new rules to preserve and advance universal service under section 254(f) of the federal act is limited to the actions expressly authorized by RCW 80.36.600. The commission may establish by rule fees to be paid by persons seeking commission action under the federal act, and by parties to proceedings under that act, to offset in whole or part the commission's expenses that are not otherwise recovered through fees in implementing the act, but new fees or assessments charged telecommunications carriers to either establish a state program or to adopt rules to preserve and advance universal service under section 254(f) of the federal act do not take effect until the legislature has approved a state universal service program.

(2) The legislature intends that under the future universal service program established in this state:

(a) Every telecommunications carrier that provides intrastate telecommunications services shall contribute, on an equitable and nondiscriminatory basis, to the preservation and advancement of universal service in the state;

(b) The contributions shall be competitively and technologically neutral; and

(c) The universal service program to be established in accordance with RCW 80.36.600 shall not be inconsistent with the requirements of 47 U.S.C. Sec. 254.

[1998 c 337 § 2.]

Notes:

Severability--1998 c 337: See note following RCW 80.36.600.

RCW 80.36.620 Universal service program--Rules.

Any rules regarding universal service adopted by the utilities and transportation commission shall comply with the purpose, as stated in RCW 80.36.600, for establishing a program for the preservation and advancement of universal telecommunications service. Services to be supported are only those basic services defined in *RCW 80.36.600(7).

[1998 c 337 § 3.]

Notes:

***Reviser's note:** RCW 80.36.600 was amended by 1999 c 372 § 16, changing subsection (7) to subsection (6).

Severability--1998 c 337: See note following RCW 80.36.600.

RCW 80.36.850 Extended area service defined.

As used in RCW 80.36.855, "extended area service" means the ability to call from one exchange to another exchange without incurring a toll charge.

[1989 c 282 § 2.]

Notes:

Policy--Program limitations--Report to legislative committees--Program expiration--1989 c 282: See notes following RCW 80.36.855.

RCW 80.36.855 Extended area service program.

Any business, resident, or community may petition for and shall receive extended area service within the service territory of the local exchange company that provides service to the petitioner under the following conditions:

(1) Any customer, business or residential, interested in obtaining extended area service in their community must collect and submit to the commission the signatures of a representative majority of affected customers in the community. A "representative majority" for purposes of this section consists of fifteen percent of the access lines in that community;

(2) After receipt of the signatures, the commission shall authorize a study to be conducted by the affected local exchange company in order to determine whether a community of interest exists for the implementation of extended area service. For purposes of this section a community of interest shall be found if the average number of calls per customer per month from the area petitioning for extended area service to the area to which extended area service will be implemented is at least five;

(3) If a community of interest exists, the commission shall then calculate any increased rate that would be applied to the area which would have extended area service granted to it. This rate shall be based on the charges to a rate group having the same or similar calling capability as set forth in the tariffs of the local exchange telecommunications company involved;

(4) The affected telecommunications company shall be given the opportunity to propose an alternative plan that might be priced differently and that plan shall be included in the poll of subscribers as an alternative under subsection (5) of this section;

(5) After determining the amount of any additional rate, the commission shall notify the subscribers who will be affected by the increased rate and conduct a poll of those subscribers. If a simple majority votes its approval the commission shall order extended area service; and

(6) Any extended area service program adopted pursuant to this section shall be considered experimental and not binding on the commission in subsequent extended area service proceedings. If an extended area service program adopted pursuant to this section results in a revenue deficiency for a local exchange company, the commission shall allocate the resulting revenue requirement in a manner which produces fair, just and reasonable rates for all classes of customers.

[1989 c 282 § 3.]

Notes:

Policy--1989 c 282: "Universal telephone service for the people of the state of Washington is a policy goal of the legislature and has been enacted previously into Washington law. Access to universal and affordable telephone service enhances the economic and social well-being of Washington citizens." [1989 c 282 § 1.]

Program limitations--Report to legislative committees--1989 c 282: "The pilot program specified in sections 2 and 3 of this act applies only to extended area service petitions which meet the conditions under section 3 of this act, and have been filed with the commission by January 1, 1989. Any petitions for extended area service filed after January 1, 1989, shall be addressed under terms and conditions determined by the commission. By December 1, 1990, the commission shall submit to the energy and utilities committees of the house of representatives and the senate a report on extended area service. The report shall include:

- (1) The status of any experimental, pilot program which provides extended area service developed under this section, and whether such an experimental, pilot program approach should continue to be made available;
 - (2) The status of all extended area service petitions pending at the commission;
 - (3) Commission action on the recommendations of the local extended calling advisory committee; and
 - (4) Commission recommendations for any other legislation addressing the issue of extended area service."
- [1989 c 282 § 4.] Section 2 of this act is the enactment of RCW 80.36.850. Section 3 of this act is the enactment of RCW 80.36.855.

Program expiration--1989 c 282: "The extended area service program under sections 2 through 5 of this act shall expire on December 1, 1990, except for any extended area service obtained by any business residence or community and put in place under section 3 of this act." [1989 c 282 § 5.]

RCW 80.36.900 Severability--1985 c 450.

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

[1985 c 450 § 42.]

RCW 80.36.901 Legislative review of 1985 c 450--1989 c 101.

The legislature shall conduct an intensive review of chapter 450, Laws of 1985 during the 1991-1993 biennium to determine whether the purposes of chapter 450, Laws of 1985 have been achieved and if further relaxation of regulatory requirements is in the public interest.

[1989 c 101 § 18; 1985 c 450 § 44.]

Chapter 80.40 RCW UNDERGROUND NATURAL GAS STORAGE ACT

Sections

- | | |
|-----------|--|
| 80.40.010 | Definitions. |
| 80.40.020 | Declaration concerning the public interest. |
| 80.40.030 | Eminent domain. |
| 80.40.040 | Eminent domain--Application to oil and gas conservation committee prerequisite to eminent domain--Procedure. |
| 80.40.050 | Rights of company using storage--Rights of owners of condemned land and interests therein. |
| 80.40.060 | Leases by commissioner of public lands. |
| 80.40.070 | Leases by county commissioners. |

80.40.900	Short title.
80.40.910	Chapter to be liberally construed.
80.40.920	Severability--1963 c 201.

RCW 80.40.010 Definitions.

As used in this chapter, unless specifically defined otherwise or unless the context indicates otherwise:

"Commission" shall mean the Washington utilities and transportation commission;

"Committee" shall mean the oil and gas conservation committee established by *RCW 78.52.020;

"Natural gas" shall mean gas either in the earth in its original state or after the same has been produced by removal therefrom of component parts not essential to its use for light and fuel;

"Natural gas company" shall mean every corporation, company, association, joint stock association, partnership or person authorized to do business in this state and engaged in the transportation, distribution, or underground storage of natural gas;

"Underground reservoir" shall mean any subsurface sand, strata, formation, aquifer, cavern or void whether natural or artificially created, suitable for the injection and storage of natural gas therein and the withdrawal of natural gas therefrom;

"Underground storage" shall mean the process of injecting and storing natural gas within and withdrawing natural gas from an underground reservoir: PROVIDED, The withdrawal of gas from an underground reservoir shall not be deemed a taking or producing within the terms of RCW 82.04.100.

[1963 c 201 § 2.]

Notes:

*Reviser's note: RCW 78.52.020 was repealed by 1994 sp.s. c 9 § 869, effective July 1, 1994.

RCW 80.40.020 Declaration concerning the public interest.

The underground storage of natural gas will promote the economic development of the state and provide for more economic distribution of natural gas to the domestic, commercial and industrial consumers of this state, thereby serving the public interest.

[1963 c 201 § 3.]

RCW 80.40.030 Eminent domain.

Any natural gas company having received an order under RCW 80.40.040 shall have the right of eminent domain to be exercised in the manner provided in and subject to the provisions of chapter 8.20 RCW to acquire for its use for the underground storage of natural gas any underground reservoir, as well as such other property or interests in property as may be required to adequately maintain and utilize the underground reservoir for the underground storage of

natural gas, including easements and rights of way for access to and egress from the underground storage reservoir. The right of eminent domain granted hereby shall apply to property or property interests held in private ownership, provided condemnor has exercised good faith in negotiations for private sale or lease. No property shall be taken or damaged until the compensation to be made therefor shall have been ascertained and paid. Any property or interest therein so acquired by any natural gas company shall be used exclusively for the purposes for which it was acquired. Any decree of appropriation hereunder shall define and limit the rights condemned and shall provide for the reversion of such rights to the defendant or defendants or their successors in interest upon abandonment of the underground storage project. Good faith exploration work or development work relative to the storage reservoir is conclusive evidence that its use has not been abandoned. The court may include in such decree such other relevant conditions, covenants and restrictions as it may deem fair and equitable.

[1963 c 201 § 4.]

RCW 80.40.040 Eminent domain--Application to *oil and gas conservation committee prerequisite to eminent domain--Procedure.

Any natural gas company desiring to exercise the right of eminent domain to condemn any property or interest in property for the underground storage of natural gas shall first make application to the *oil and gas conservation committee for an order approving the proposed project. Notice of such application shall be given by the committee to the utilities and transportation commission, to the director of ecology, to the commissioner of public lands, and to all other persons known to have an interest in the property to be condemned. Said notice shall be given in the manner provided by RCW 8.20.020 as amended. The committee shall publish notice of said application at least once each week for three successive weeks in some newspaper of general circulation in the county or counties where the proposed underground storage project is located. If no written requests for hearing on the application are received by the committee within forty-five days from the date of service of notice of the application and publication thereof, the committee may proceed without hearing and issue its order. If a hearing is requested, a public hearing on the application will be held within the county or one of the counties where the proposed underground storage project is located. Any order approving the proposed underground storage project shall contain findings that (1) the underground storage of natural gas in the lands or property sought to be condemned is in the public interest and welfare; (2) the underground reservoir is reasonably practicable, and the applicant has complied with all applicable oil and gas conservation laws of the state of Washington; (3) the underground reservoir sought to be condemned is nonproductive of economically recoverable valuable minerals or materials, or of oil or gas in commercial quantities under either primary or secondary recovery methods, and nonproductive of fresh water in commercial quantities with feasible and reasonable pumping lift; (4) the natural gas company has acquired the right by grant, lease or other agreement to store natural gas under at least sixty-five percent of the area of the surface of the land under which such proposed underground storage reservoir extends; (5) the natural gas company carries public liability insurance or has deposited collateral in amounts satisfactory to

the committee or has furnished a financial statement showing assets in a satisfactory amount, to secure payment of any liability resulting from any occurrence arising out of or caused by the operation or use of any underground reservoir or facilities incidental thereto; (6) the underground storage project will not injure, pollute, or contaminate any usable fresh water resources; (7) the underground storage project will not injure, interfere with, or endanger any mineral resources or the development or extraction thereof. The order of the committee may be reviewed in the manner provided by chapter 34.05 RCW: PROVIDED, That if an appeal is not commenced within thirty days of the date of the order of the committee, the same shall be final and conclusive.

[1988 c 127 § 35; 1963 c 201 § 5.]

Notes:

***Reviser's note:** The duties of the oil and gas conservation committee were transferred to the department of natural resources by 1994 sp.s. c 9, effective July 1, 1994.

RCW 80.40.050 Rights of company using storage--Rights of owners of condemned land and interests therein.

All natural gas in an underground reservoir utilized for underground storage, whether acquired by eminent domain or otherwise, shall at all times be the property of the natural gas company utilizing said underground storage, its heirs, successors, or assigns; and in no event shall such gas be subject to any right of the owner of the surface of the land under which said underground reservoir lies or of the owner of any mineral interest therein or of any person other than the said natural gas company, its heirs, successors and assigns to release, produce, take, reduce to possession, or otherwise interfere with or exercise any control thereof: PROVIDED, That the right of condemnation hereby granted shall be without prejudice to the rights of the owner of the condemned lands or of the rights and interest therein to drill or bore through the underground reservoir in such a manner as shall protect the underground reservoir against pollution and against the escape of natural gas in a manner which complies with the orders, rules and regulations of the *oil and gas conservation committee issued for the purpose of protecting underground storage and shall be without prejudice to the rights of the owners of said lands or other rights or interests therein as to all other uses thereof. The additional cost of complying with regulations or orders to protect the underground storage shall be paid by the condemnor.

[1963 c 201 § 6.]

Notes:

***Reviser's note:** The duties of the oil and gas conservation committee were transferred to the department of natural resources by 1994 sp.s. c 9, effective July 1, 1994.

RCW 80.40.060 Leases by commissioner of public lands.

The commissioner of public lands is authorized to lease public lands, property, or any interest therein for the purpose of underground storage of natural gas. Any such lease shall be upon such terms and conditions as the said commissioner may deem for the best interests of the state and as are customary and proper for the protection of the rights of the state and of the lessee

and of the owners of the surface of the leased lands, and may be for such primary term as said commissioner may determine and as long thereafter as the lessee continues to use such lands, property, or interest therein for underground storage of gas.

[1963 c 201 § 7.]

RCW 80.40.070 Leases by county commissioners.

Whenever it shall appear to the board of county commissioners of any county that it is for the best interests of said county, the taxing districts and the people thereof, that any county-owned or tax-acquired property owned by the county, either absolutely or as trustee, should be leased for the purpose of underground storage of natural gas therein, said board of county commissioners is hereby authorized to enter into written leases under the terms of which any county-owned lands, property, or interest therein are leased for the aforementioned purposes, with or without an option to purchase the land surface. Any such lease shall be upon such terms and conditions as said county commissioners may deem for the best interests of said county and the taxing districts, and may be for such primary term as said board may determine and as long thereafter as the lessee continues to use the said lands, property, or interest therein for underground storage of natural gas.

[1963 c 201 § 8.]

RCW 80.40.900 Short title.

This act shall be known as the "Underground Natural Gas Storage Act."

[1963 c 201 § 9.]

RCW 80.40.910 Chapter to be liberally construed.

It is intended that the provisions of this chapter shall be liberally construed to accomplish the purposes authorized and provided for.

[1963 c 201 § 10.]

RCW 80.40.920 Severability--1963 c 201.

If any part or parts of this chapter or the application thereof to any person or circumstances is held to be unconstitutional such invalidity shall not affect the validity of the remaining portions of this chapter, or the application thereof to other persons or circumstances.

[1963 c 201 § 11.]

Chapter 80.50 RCW

ENERGY FACILITIES--SITE LOCATIONS

Sections

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80.50.020	Definitions.
80.50.030	Energy facility site evaluation council--Created--Membership--Support.
80.50.040	Energy facility site evaluation council--Powers enumerated.
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80.50.071	Council to receive applications--Fees or charges for application processing or certification monitoring.
80.50.075	Expedited processing of applications.
80.50.080	Counsel for the environment.
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80.50.090	Public hearings.
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80.50.300	Unfinished nuclear power projects--Transfer of all or a portion of a site to a political subdivision or subdivisions of the state--Water rights.
80.50.310	Council actions--Exemption from chapter 43.21C RCW.
80.50.320	Governor to evaluate council efficiency, make recommendations.
80.50.900	Severability--1970 ex.s. c 45.
80.50.901	Severability--1974 ex.s. c 110.
80.50.902	Severability--1977 ex.s. c 371.
80.50.903	Severability--1996 c 4.
80.50.904	Effective date--1996 c 4.

NOTES:

Reviser's note: Powers and duties of the department of social and health services and the secretary of social and health services transferred to the department of health and the secretary of health. See RCW 43.70.060.

Energy supply emergencies: Chapter 43.21G RCW.

Regulation of dangerous wastes associated with energy facilities: RCW 70.105.110.

State energy office: Chapter 43.21F RCW.

Water pollution control, energy facilities, permits, etc., duties of energy facility site evaluation council: RCW 90.48.262.

RCW 80.50.010 Legislative finding--Policy--Intent.

The legislature finds that the present and predicted growth in energy demands in the state of Washington requires the development of a procedure for the selection and utilization of sites for energy facilities and the identification of a state position with respect to each proposed site.

The legislature recognizes that the selection of sites will have a significant impact upon the welfare of the population, the location and growth of industry and the use of the natural resources of the state.

It is the policy of the state of Washington to recognize the pressing need for increased energy facilities, and to ensure through available and reasonable methods, that the location and operation of such facilities will produce minimal adverse effects on the environment, ecology of the land and its wildlife, and the ecology of state waters and their aquatic life.

It is the intent to seek courses of action that will balance the increasing demands for energy facility location and operation in conjunction with the broad interests of the public. Such action will be based on these premises:

(1) To assure Washington state citizens that, where applicable, operational safeguards are at least as stringent as the criteria established by the federal government and are technically sufficient for their welfare and protection.

(2) To preserve and protect the quality of the environment; to enhance the public's opportunity to enjoy the esthetic and recreational benefits of the air, water and land resources; to promote air cleanliness; and to pursue beneficial changes in the environment.

(3) To provide abundant energy at reasonable cost.

(4) To avoid costs of complete site restoration and demolition of improvements and infrastructure at unfinished nuclear energy sites, and to use unfinished nuclear energy facilities for public uses, including economic development, under the regulatory and management control of local governments and port districts.

(5) To avoid costly duplication in the siting process and ensure that decisions are made timely and without unnecessary delay.

[2001 c 214 § 1; 1996 c 4 § 1; 1975-'76 2nd ex.s. c 108 § 29; 1970 ex.s. c 45 § 1.]

NOTES:

Severability--2001 c 214: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2001 c 214 § 33.]

Effective date--2001 c 214: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 8, 2001]." [2001 c 214 § 34.]

Findings--2001 c 214: See note following RCW 39.35.010.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

Nuclear power facilities, joint operation: Chapter 54.44 RCW.

State energy office: Chapter 43.21F RCW.

RCW 80.50.020 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Applicant" means any person who makes application for a site certification pursuant to the provisions of this chapter.

(2) "Application" means any request for approval of a particular site or sites filed in accordance with the procedures established pursuant to this chapter, unless the context otherwise

requires.

(3) "Person" means an individual, partnership, joint venture, private or public corporation, association, firm, public service company, political subdivision, municipal corporation, government agency, public utility district, or any other entity, public or private, however organized.

(4) "Site" means any proposed or approved location of an energy facility.

(5) "Certification" means a binding agreement between an applicant and the state which shall embody compliance to the siting guidelines, in effect as of the date of certification, which have been adopted pursuant to RCW 80.50.040 as now or hereafter amended as conditions to be met prior to or concurrent with the construction or operation of any energy facility.

(6) "Associated facilities" means storage, transmission, handling, or other related and supporting facilities connecting an energy plant with the existing energy supply, processing, or distribution system, including, but not limited to, communications, controls, mobilizing or maintenance equipment, instrumentation, and other types of ancillary transmission equipment, off-line storage or venting required for efficient operation or safety of the transmission system and overhead, and surface or subsurface lines of physical access for the inspection, maintenance, and safe operations of the transmission facility and new transmission lines constructed to operate at nominal voltages in excess of 200,000 volts to connect a thermal power plant to the northwest power grid: PROVIDED, That common carrier railroads or motor vehicles shall not be included.

(7) "Transmission facility" means any of the following together with their associated facilities:

(a) Crude or refined petroleum or liquid petroleum product transmission pipeline of the following dimensions: A pipeline larger than six inches minimum inside diameter between valves for the transmission of these products with a total length of at least fifteen miles;

(b) Natural gas, synthetic fuel gas, or liquified petroleum gas transmission pipeline of the following dimensions: A pipeline larger than fourteen inches minimum inside diameter between valves, for the transmission of these products, with a total length of at least fifteen miles for the purpose of delivering gas to a distribution facility, except an interstate natural gas pipeline regulated by the United States federal power commission.

(8) "Independent consultants" means those persons who have no financial interest in the applicant's proposals and who are retained by the council to evaluate the applicant's proposals, supporting studies, or to conduct additional studies.

(9) "Thermal power plant" means, for the purpose of certification, any electrical generating facility using any fuel, including nuclear materials, for distribution of electricity by electric utilities.

(10) "Energy facility" means an energy plant or transmission facilities: PROVIDED, That the following are excluded from the provisions of this chapter:

(a) Facilities for the extraction, conversion, transmission or storage of water, other than water specifically consumed or discharged by energy production or conversion for energy purposes; and

(b) Facilities operated by and for the armed services for military purposes or by other federal authority for the national defense.

(11) "Council" means the energy facility site evaluation council created by RCW 80.50.030.

(12) "Counsel for the environment" means an assistant attorney general or a special assistant attorney general who shall represent the public in accordance with RCW 80.50.080.

(13) "Construction" means on-site improvements, excluding exploratory work, which cost in excess of two hundred fifty thousand dollars.

(14) "Energy plant" means the following facilities together with their associated facilities:

(a) Any stationary thermal power plant with generating capacity of three hundred fifty thousand kilowatts or more, measured using maximum continuous electric generating capacity, less minimum auxiliary load, at average ambient temperature and pressure, and floating thermal power plants of one hundred thousand kilowatts or more, including associated facilities. For the purposes of this subsection, "floating thermal power plants" means a thermal power plant that is suspended on the surface of water by means of a barge, vessel, or other floating platform;

(b) Facilities which will have the capacity to receive liquified natural gas in the equivalent of more than one hundred million standard cubic feet of natural gas per day, which has been transported over marine waters;

(c) Facilities which will have the capacity to receive more than an average of fifty thousand barrels per day of crude or refined petroleum or liquified petroleum gas which has been or will be transported over marine waters, except that the provisions of this chapter shall not apply to storage facilities unless occasioned by such new facility construction;

(d) Any underground reservoir for receipt and storage of natural gas as defined in RCW 80.40.010 capable of delivering an average of more than one hundred million standard cubic feet of natural gas per day; and

(e) Facilities capable of processing more than twenty-five thousand barrels per day of petroleum into refined products.

(15) "Land use plan" means a comprehensive plan or land use element thereof adopted by a unit of local government pursuant to chapters 35.63, 35A.63, or 36.70 RCW.

(16) "Zoning ordinance" means an ordinance of a unit of local government regulating the use of land and adopted pursuant to chapters 35.63, 35A.63, or 36.70 RCW or Article XI of the state Constitution.

(17) "Alternative energy resource" means: (a) Wind; (b) solar energy; (c) geothermal energy; (d) landfill gas; (e) wave or tidal action; or (f) biomass energy based on solid organic fuels from wood, forest, or field residues, or dedicated energy crops that do not include wood pieces that have been treated with chemical preservatives such as creosote, pentachlorophenol, or copper-chrome-arsenic.

[2001 c 214 § 3; 1995 c 69 § 1; 1977 ex.s. c 371 § 2; 1975-'76 2nd ex.s. c 108 § 30; 1970 ex.s. c 45 § 2.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.030 Energy facility site evaluation council--Created--Membership--Support.

(1) There is created and established the energy facility site evaluation council.

(2)(a) The chair of the council shall be appointed by the governor with the advice and consent of the senate, shall have a vote on matters before the council, shall serve for a term coextensive with the term of the governor, and is removable for cause. The chair may designate a member of the council to serve as acting chair in the event of the chair's absence. The salary of the chair shall be determined under RCW 43.03.040. The chair is a "state employee" for the purposes of chapter 42.52 RCW. As applicable, when attending meetings of the council, members may receive reimbursement for travel expenses in accordance with RCW 43.03.050 and 43.03.060, and are eligible for compensation under RCW 43.03.250.

(b) The chair or a designee shall execute all official documents, contracts, and other materials on behalf of the council. The Washington state department of community, trade, and economic development shall provide all administrative and staff support for the council. The director of the department of community, trade, and economic development has supervisory authority over the staff of the council and shall employ such personnel as are necessary to implement this chapter. Not more than three such employees may be exempt from chapter 41.06 RCW.

(3)(a) The council shall consist of the directors, administrators, or their designees, of the following departments, agencies, commissions, and committees or their statutory successors:

- (i) Department of ecology;
- (ii) Department of fish and wildlife;
- (iii) Department of community, trade, and economic development;
- (iv) Utilities and transportation commission; and
- (v) Department of natural resources.

(b) The directors, administrators, or their designees, of the following departments, agencies, and commissions, or their statutory successors, may participate as councilmembers at their own discretion provided they elect to participate no later than sixty days after an application is filed:

- (i) Department of agriculture;
- (ii) Department of health;
- (iii) Military department; and
- (iv) Department of transportation.

(c) Council membership is discretionary for agencies that choose to participate under (b) of this subsection only for applications that are filed with the council on or after May 8, 2001. For applications filed before May 8, 2001, council membership is mandatory for those agencies listed in (b) of this subsection.

(4) The appropriate county legislative authority of every county wherein an application for a proposed site is filed shall appoint a member or designee as a voting member to the council. The member or designee so appointed shall sit with the council only at such times as the council considers the proposed site for the county which he or she represents, and such member or

designee shall serve until there has been a final acceptance or rejection of the proposed site.

(5) The city legislative authority of every city within whose corporate limits an energy plant is proposed to be located shall appoint a member or designee as a voting member to the council. The member or designee so appointed shall sit with the council only at such times as the council considers the proposed site for the city which he or she represents, and such member or designee shall serve until there has been a final acceptance or rejection of the proposed site.

(6) For any port district wherein an application for a proposed port facility is filed subject to this chapter, the port district shall appoint a member or designee as a nonvoting member to the council. The member or designee so appointed shall sit with the council only at such times as the council considers the proposed site for the port district which he or she represents, and such member or designee shall serve until there has been a final acceptance or rejection of the proposed site. The provisions of this subsection shall not apply if the port district is the applicant, either singly or in partnership or association with any other person.

[2001 c 214 § 4; 1996 c 186 § 108. Prior: 1994 c 264 § 75; 1994 c 154 § 315; 1990 c 12 § 3; 1988 c 36 § 60; 1986 c 266 § 51; prior: 1985 c 466 § 71; 1985 c 67 § 1; 1985 c 7 § 151; prior: 1984 c 125 § 18; 1984 c 7 § 372; 1977 ex.s. c 371 § 3; 1975-'76 2nd ex.s. c 108 § 31; 1974 ex.s. c 171 § 46; 1970 ex.s. c 45 § 3.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

Findings--Intent--Part headings not law--Effective date--1996 c 186: See notes following RCW 43.330.904.

Parts and captions not law--Effective date--Severability--1994 c 154: See RCW 42.52.902, 42.52.904, and 42.52.905.

Effective date--1990 c 12: "This act shall take effect July 1, 1990." [1990 c 12 § 12.]

Severability--1986 c 266: See note following RCW 38.52.005.

Effective date--Severability--1985 c 466: See notes following RCW 43.31.125.

Severability--Headings--Effective date--1984 c 125: See RCW 43.63A.901 through 43.63A.903.

Severability--1984 c 7: See note following RCW 47.01.141.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.040 Energy facility site evaluation council--Powers enumerated.

The council shall have the following powers:

(1) To adopt, promulgate, amend, or rescind suitable rules and regulations, pursuant to chapter 34.05 RCW, to carry out the provisions of this chapter, and the policies and practices of the council in connection therewith;

(2) To develop and apply environmental and ecological guidelines in relation to the type, design, location, construction, and operational conditions of certification of energy facilities subject to this chapter;

(3) To establish rules of practice for the conduct of public hearings pursuant to the provisions of the Administrative Procedure Act, as found in chapter 34.05 RCW;

(4) To prescribe the form, content, and necessary supporting documentation for site certification;

(5) To receive applications for energy facility locations and to investigate the sufficiency

thereof;

(6) To make and contract, when applicable, for independent studies of sites proposed by the applicant;

(7) To conduct hearings on the proposed location of the energy facilities;

(8) To prepare written reports to the governor which shall include: (a) A statement indicating whether the application is in compliance with the council's guidelines, (b) criteria specific to the site and transmission line routing, (c) a council recommendation as to the disposition of the application, and (d) a draft certification agreement when the council recommends approval of the application;

(9) To prescribe the means for monitoring of the effects arising from the construction and the operation of energy facilities to assure continued compliance with terms of certification and/or permits issued by the council pursuant to chapter 90.48 RCW or subsection (12) of this section: PROVIDED, That any on-site inspection required by the council shall be performed by other state agencies pursuant to interagency agreement: PROVIDED FURTHER, That the council may retain authority for determining compliance relative to monitoring;

(10) To integrate its site evaluation activity with activities of federal agencies having jurisdiction in such matters to avoid unnecessary duplication;

(11) To present state concerns and interests to other states, regional organizations, and the federal government on the location, construction, and operation of any energy facility which may affect the environment, health, or safety of the citizens of the state of Washington;

(12) To issue permits in compliance with applicable provisions of the federally approved state implementation plan adopted in accordance with the Federal Clean Air Act, as now existing or hereafter amended, for the new construction, reconstruction, or enlargement or operation of energy facilities: PROVIDED, That such permits shall become effective only if the governor approves an application for certification and executes a certification agreement pursuant to this chapter: AND PROVIDED FURTHER, That all such permits be conditioned upon compliance with all provisions of the federally approved state implementation plan which apply to energy facilities covered within the provisions of this chapter; and

(13) To serve as an interagency coordinating body for energy-related issues.

[2001 c 214 § 6; 1990 c 12 § 4; 1985 c 67 § 2; 1979 ex.s. c 254 § 1; 1977 ex.s. c 371 § 4; 1975-'76 2nd ex.s. c 108 § 32; 1970 ex.s. c 45 § 4.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

Effective date--1990 c 12: See note following RCW 80.50.030.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.060 Energy facilities to which chapter applies--Applications for certification--Forms--Information.

(1) The provisions of this chapter shall apply to the construction of energy facilities which includes the new construction of energy facilities and the reconstruction or enlargement of existing energy facilities where the net increase in physical capacity or dimensions resulting

from such reconstruction or enlargement meets or exceeds those capacities or dimensions set forth in RCW 80.50.020 (7) and (14). No construction of such energy facilities may be undertaken, except as otherwise provided in this chapter, after July 15, 1977, without first obtaining certification in the manner provided in this chapter.

(2) The provisions of this chapter apply to the construction, reconstruction, or enlargement of a new or existing energy facility that exclusively uses alternative energy resources and chooses to receive certification under this chapter, regardless of the generating capacity of the project.

(3) The provisions of this chapter shall not apply to normal maintenance and repairs which do not increase the capacity or dimensions beyond those set forth in RCW 80.50.020 (7) and (14).

(4) Applications for certification of energy facilities made prior to July 15, 1977 shall continue to be governed by the applicable provisions of law in effect on the day immediately preceding July 15, 1977 with the exceptions of RCW 80.50.190 and 80.50.071 which shall apply to such prior applications and to site certifications prospectively from July 15, 1977.

(5) Applications for certification shall be upon forms prescribed by the council and shall be supported by such information and technical studies as the council may require.

[2001 c 214 § 2; 1977 ex.s. c 371 § 5; 1975-'76 2nd ex.s. c 108 § 34; 1970 ex.s. c 45 § 6.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.071 Council to receive applications--Fees or charges for application processing or certification monitoring.

(1) The council shall receive all applications for energy facility site certification. The following fees or charges for application processing or certification monitoring shall be paid by the applicant or certificate holder:

(a) A fee of twenty-five thousand dollars for each proposed site, to be applied toward the cost of the independent consultant study authorized in this subsection, shall accompany the application and shall be a condition precedent to any further consideration or action on the application by the council. The council shall commission its own independent consultant study to measure the consequences of the proposed energy facility on the environment for each site application. The council shall direct the consultant to study any matter which it deems essential to an adequate appraisal of the site. The full cost of the study shall be paid by the applicant: PROVIDED, That said costs exceeding a total of the twenty-five thousand dollars paid pursuant to subsection (1)(a) of this section shall be payable subject to the applicant giving prior approval to such excess amount.

(b) Each applicant shall, in addition to the costs of the independent consultant provided by subsection (1)(a) of this section, pay such reasonable costs as are actually and necessarily incurred by the council in processing the application. Such costs shall include, but are not limited to, costs of a hearing examiner, a court reporter, additional staff salaries, wages and employee

benefits, goods and services, travel expenses within the state and miscellaneous expenses, as arise directly from processing such application.

Each applicant shall, at the time of application submission, deposit twenty thousand dollars, or such lesser amount as may be specified by council rule, to cover costs provided for by subsection (1)(b) of this section. Reasonable and necessary costs of the council directly attributable to application processing shall be charged against such deposit.

The council shall submit to each applicant a statement of such expenditures actually made during the preceding calendar quarter which shall be in sufficient detail to explain such expenditures. The applicant shall pay the state treasurer the amount of such statement to restore the total amount on deposit to the originally established level: PROVIDED, That such applicant may, at the request of the council, increase the amount of funds on deposit to cover anticipated expenses during peak periods of application processing. Any funds remaining unexpended at the conclusion of application processing shall be refunded to the applicant, or at the applicant's option, credited against required deposits of certificate holders.

(c) Each certificate holder shall pay such reasonable costs as are actually and necessarily incurred by the council for inspection and determination of compliance by the certificate holder with the terms of the certification relative to monitoring the effects of construction and operation of the facility.

Each certificate holder, within thirty days of execution of the site certification agreement, shall deposit twenty thousand dollars, or such other amount as may be specified by council rule, to cover costs provided for by subsection (1)(c) of this section. Reasonable and necessary costs of the council directly attributable to inspection and determination of compliance by the certificate holder with the terms of the certification relative to monitoring the effects of construction and operation of the facility shall be charged against such deposit.

The council shall submit to each certificate holder a statement of such expenditures actually made during the preceding calendar quarter which shall be in sufficient detail to explain such expenditures. The certificate holder shall pay the state treasurer the amount of such statement to restore the total amount on deposit to the originally established level: PROVIDED, That if the actual, reasonable, and necessary expenditures for inspection and determination of compliance in the preceding calendar quarter have exceeded the amount of funds on deposit, such excess costs shall be paid by the certificate holder.

(2) If an applicant or certificate holder fails to provide the initial deposit, or if subsequently required payments are not received within thirty days following receipt of the statement from the council, the council may (a) in the case of the applicant, suspend processing of the application until payment is received; or (b) in the case of a certificate holder, suspend the certification.

(3) All payments required of the applicant or certificate holder under this section are to be made to the state treasurer who shall make payments as instructed by the council from the funds submitted. All such funds shall be subject to state auditing procedures. Any unexpended portions thereof shall be returned to the applicant or certificate holder.

[1977 ex.s. c 371 § 16.]

RCW 80.50.075 Expedited processing of applications.

(1) Any person required to file an application for certification of an energy facility pursuant to this chapter may apply to the council for an expedited processing of such an application. The application for expedited processing shall be submitted to the council in such form and manner and accompanied by such information as may be prescribed by council rule. The council may grant an applicant expedited processing of an application for certification upon finding that:

- (a) The environmental impact of the proposed energy facility;
- (b) The area potentially affected;
- (c) The cost and magnitude of the proposed energy facility; and
- (d) The degree to which the proposed energy facility represents a change in use of the proposed site

are not significant enough to warrant a full review of the application for certification under the provisions of this chapter.

(2) Upon granting an applicant expedited processing of an application for certification, the council shall not be required to:

- (a) Commission an independent study, notwithstanding the provisions of RCW 80.50.071; nor
- (b) Hold an adjudicative proceeding under chapter 34.05 RCW, the Administrative Procedure Act, on the application.

(3) The council shall adopt rules governing the expedited processing of an application for certification pursuant to this section.

[1989 c 175 § 172; 1977 ex.s. c 371 § 17.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 80.50.080 Counsel for the environment.

After the council has received a site application, the attorney general shall appoint an assistant attorney general as a counsel for the environment. The counsel for the environment shall represent the public and its interest in protecting the quality of the environment. Costs incurred by the counsel for the environment in the performance of these duties shall be charged to the office of the attorney general, and shall not be a charge against the appropriation to the energy facility site evaluation council. He shall be accorded all the rights, privileges and responsibilities of an attorney representing a party in a formal action. This section shall not be construed to prevent any person from being heard or represented by counsel in accordance with the other provisions of this chapter.

[1977 ex.s. c 371 § 6; 1970 ex.s. c 45 § 8.]

RCW 80.50.085 Council staff to assist applicants, make recommendations.

(1) After the council has received a site application, council staff shall assist applicants in identifying issues presented by the application.

(2) Council staff shall review all information submitted and recommend resolutions to issues in dispute that would allow site approval.

(3) Council staff may make recommendations to the council on conditions that would allow site approval.

[2001 c 214 § 5.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 80.50.090 Public hearings.

(1) The council shall conduct an informational public hearing in the county of the proposed site as soon as practicable but not later than sixty days after receipt of an application for site certification: PROVIDED, That the place of such public hearing shall be as close as practical to the proposed site.

(2) Subsequent to the informational public hearing, the council shall conduct a public hearing to determine whether or not the proposed site is consistent and in compliance with county or regional land use plans or zoning ordinances. If it is determined that the proposed site does conform with existing land use plans or zoning ordinances in effect as of the date of the application, the county or regional planning authority shall not thereafter change such land use plans or zoning ordinances so as to affect the proposed site.

(3) Prior to the issuance of a council recommendation to the governor under RCW 80.50.100 a public hearing, conducted as an adjudicative proceeding under chapter 34.05 RCW, the Administrative Procedure Act, shall be held. At such public hearing any person shall be entitled to be heard in support of or in opposition to the application for certification.

(4) Additional public hearings shall be held as deemed appropriate by the council in the exercise of its functions under this chapter.

[2001 c 214 § 7; 1989 c 175 § 173; 1970 ex.s. c 45 § 9.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 80.50.100 Recommendations to governor--Approval or rejection of certification--Reconsideration.

(1) The council shall report to the governor its recommendations as to the approval or rejection of an application for certification within twelve months of receipt by the council of such an application, or such later time as is mutually agreed by the council and the applicant. If the council recommends approval of an application for certification, it shall also submit a draft certification agreement with the report. The council shall include conditions in the draft

certification agreement to implement the provisions of this chapter, including, but not limited to, conditions to protect state or local governmental or community interests affected by the construction or operation of the energy facility, and conditions designed to recognize the purpose of laws or ordinances, or rules or regulations promulgated thereunder, that are preempted or superseded pursuant to RCW 80.50.110 as now or hereafter amended.

(2) Within sixty days of receipt of the council's report the governor shall take one of the following actions:

- (a) Approve the application and execute the draft certification agreement; or
- (b) Reject the application; or
- (c) Direct the council to reconsider certain aspects of the draft certification agreement.

The council shall reconsider such aspects of the draft certification agreement by reviewing the existing record of the application or, as necessary, by reopening the adjudicative proceeding for the purposes of receiving additional evidence. Such reconsideration shall be conducted expeditiously. The council shall resubmit the draft certification to the governor incorporating any amendments deemed necessary upon reconsideration. Within sixty days of receipt of such draft certification agreement, the governor shall either approve the application and execute the certification agreement or reject the application. The certification agreement shall be binding upon execution by the governor and the applicant.

(3) The rejection of an application for certification by the governor shall be final as to that application but shall not preclude submission of a subsequent application for the same site on the basis of changed conditions or new information.

[1989 c 175 § 174; 1977 ex.s. c 371 § 8; 1975-'76 2nd ex.s. c 108 § 36; 1970 ex.s. c 45 § 10.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.105 Transmission facilities for petroleum products--Recommendations to governor.

In making its recommendations to the governor under this chapter regarding an application that includes transmission facilities for petroleum products, the council shall give appropriate weight to city or county facility siting standards adopted for the protection of sole source aquifers.

[1991 c 200 § 1112.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 80.50.110 Chapter governs and supersedes other law or regulations--Preemption of regulation and certification by state.

(1) If any provision of this chapter is in conflict with any other provision, limitation, or restriction which is now in effect under any other law of this state, or any rule or regulation

promulgated thereunder, this chapter shall govern and control and such other law or rule or regulation promulgated thereunder shall be deemed superseded for the purposes of this chapter.

(2) The state hereby preempts the regulation and certification of the location, construction, and operational conditions of certification of the energy facilities included under RCW 80.50.060 as now or hereafter amended.

[1975-'76 2nd ex.s. c 108 § 37; 1970 ex.s. c 45 § 11.]

Notes:

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.120 Effect of certification.

(1) Subject to the conditions set forth therein any certification shall bind the state and each of its departments, agencies, divisions, bureaus, commissions, boards, and political subdivisions, whether a member of the council or not, as to the approval of the site and the construction and operation of the proposed energy facility.

(2) The certification shall authorize the person named therein to construct and operate the proposed energy facility subject only to the conditions set forth in such certification.

(3) The issuance of a certification shall be in lieu of any permit, certificate or similar document required by any department, agency, division, bureau, commission, board, or political subdivision of this state, whether a member of the council or not.

[1977 ex.s. c 371 § 10; 1975-'76 2nd ex.s. c 108 § 38; 1970 ex.s. c 45 § 12.]

Notes:

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.130 Revocation or suspension of certification--Grounds.

Any certification may be revoked or suspended:

(1) For any material false statement in the application or in the supplemental or additional statements of fact or studies required of the applicant when a true answer would have warranted the council's refusal to recommend certification in the first instance; or

(2) For failure to comply with the terms or conditions of the original certification; or

(3) For violation of the provisions of this chapter, regulations issued thereunder or order of the council.

[1970 ex.s. c 45 § 13.]

RCW 80.50.140 Review.

(1) A final decision pursuant to RCW 80.50.100 on an application for certification shall be subject to judicial review pursuant to provisions of chapter 34.05 RCW and this section. Petitions for review of such a decision shall be filed in the Thurston county superior court. All petitions for review of a decision under RCW 80.50.100 shall be consolidated into a single

proceeding before the Thurston county superior court. The Thurston county superior court shall certify the petition for review to the supreme court upon the following conditions:

- (a) Review can be made on the administrative record;
- (b) Fundamental and urgent interests affecting the public interest and development of energy facilities are involved which require a prompt determination;
- (c) Review by the supreme court would likely be sought regardless of the determination of the Thurston county superior court; and
- (d) The record is complete for review.

The Thurston county superior court shall assign a petition for review of a decision under RCW 80.50.100 for hearing at the earliest possible date and shall expedite such petition in every way possible. If the court finds that review cannot be limited to the administrative record as set forth in subparagraph (a) of this subsection because there are alleged irregularities in the procedure before the council not found in the record, but finds that the standards set forth in subparagraphs (b), (c), and (d) of this subsection are met, the court shall proceed to take testimony and determine such factual issues raised by the alleged irregularities and certify the petition and its determination of such factual issues to the supreme court. Upon certification, the supreme court shall assign the petition for hearing at the earliest possible date, and it shall expedite its review and decision in every way possible.

(2) Objections raised by any party in interest concerning procedural error by the council shall be filed with the council within sixty days of the commission of such error, or within thirty days of the first public hearing or meeting of the council at which the general subject matter to which the error is related is discussed, whichever comes later, or such objection shall be deemed waived for purposes of judicial review as provided in this section.

(3) The rules and regulations adopted by the council shall be subject to judicial review pursuant to the provisions of chapter 34.05 RCW.

[1988 c 202 § 62; 1981 c 64 § 3; 1977 ex.s. c 371 § 11; 1970 ex.s. c 45 § 14.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 80.50.150 Enforcement of compliance--Penalties.

(1) The courts are authorized to grant such restraining orders, and such temporary and permanent injunctive relief as is necessary to secure compliance with this chapter and/or with a site certification agreement issued pursuant to this chapter or a National Pollutant Discharge Elimination System (hereafter in this section, NPDES) permit issued by the council pursuant to chapter 90.48 RCW or any permit issued pursuant to RCW 80.50.040(14). The court may assess civil penalties in an amount not less than one thousand dollars per day nor more than twenty-five thousand dollars per day for each day of construction or operation in material violation of this chapter, or in material violation of any site certification agreement issued pursuant to this chapter, or in violation of any NPDES permit issued by the council pursuant to chapter 90.48 RCW, or in violation of any permit issued pursuant to RCW 80.50.040(14). The court may

charge the expenses of an enforcement action relating to a site certification agreement under this section, including, but not limited to, expenses incurred for legal services and expert testimony, against any person found to be in material violation of the provisions of such certification: PROVIDED, That the expenses of a person found not to be in material violation of the provisions of such certification, including, but not limited to, expenses incurred for legal services and expert testimony, may be charged against the person or persons bringing an enforcement action or other action under this section.

(2) Wilful violation of any provision of this chapter shall be a gross misdemeanor.

(3) Wilful or criminally negligent, as defined in RCW 9A.08.010[(1)](d), violation of any provision of an NPDES permit issued by the council pursuant to chapter 90.48 RCW or any permit issued by the council pursuant to RCW 80.50.040(14) or any emission standards promulgated by the council in order to implement the Federal Clean Air Act and the state implementation plan with respect to energy facilities under the jurisdiction provisions of this chapter shall be deemed a crime, and upon conviction thereof shall be punished by a fine of up to twenty-five thousand dollars per day and costs of prosecution. Any violation of this subsection shall be a gross misdemeanor.

(4) Any person knowingly making any false statement, representation, or certification in any document in any NPDES form, notice, or report required by an NPDES permit or in any form, notice, or report required for or by any permit issued pursuant to *RCW 80.50.090(14) shall be deemed guilty of a crime, and upon conviction thereof shall be punished by a fine of up to ten thousand dollars and costs of prosecution.

(5) Every person who violates the provisions of certificates and permits issued or administered by the council shall incur, in addition to any other penalty as provided by law, a penalty in an amount of up to five thousand dollars a day for every such violation. Each and every such violation shall be a separate and distinct offense, and in case of a continuing violation, every day's continuance shall be and be deemed to be a separate and distinct violation. Every act of commission or omission which procures, aids, or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty provided in this section. The penalty provided in this section shall be imposed by a notice in writing, either by certified mail with return receipt requested or by personal service, to the person incurring the same from the council describing such violation with reasonable particularity. The council may, upon written application therefor received within fifteen days after notice imposing any penalty is received by the person incurring the penalty, and when deemed in the best interest to carry out the purposes of this chapter, remit or mitigate any penalty provided in this section upon such terms as the council shall deem proper, and shall have authority to ascertain the facts upon all such applications in such manner and under such regulations as it may deem proper. Any person incurring any penalty under this section may appeal the same to the council. Such appeals shall be filed within thirty days of receipt of notice imposing any penalty unless an application for remission or mitigation is made to the council. When an application for remission or mitigation is made, such appeals shall be filed within thirty days of receipt of notice from the council setting forth the disposition of the application. Any penalty imposed under this section shall become due and payable thirty days after receipt of a notice imposing the same unless

application for remission or mitigation is made or an appeal is filed. When an application for remission or mitigation is made, any penalty incurred hereunder shall become due and payable thirty days after receipt of notice setting forth the disposition of the application unless an appeal is filed from such disposition. Whenever an appeal of any penalty incurred hereunder is filed, the penalty shall become due and payable only upon completion of all review proceedings and the issuance of a final order confirming the penalty in whole or in part. If the amount of any penalty is not paid to the council within thirty days after it becomes due and payable, the attorney general, upon the request of the council, shall bring an action in the name of the state of Washington in the superior court of Thurston county or of any county in which such violator may do business, to recover such penalty. In all such actions the procedure and rules of evidence shall be the same as an ordinary civil action except as otherwise provided in this chapter. All penalties recovered under this section shall be paid into the state treasury and credited to the general fund.

(6) Civil proceedings to enforce this chapter may be brought by the attorney general or the prosecuting attorney of any county affected by the violation on his own motion or at the request of the council. Criminal proceedings to enforce this chapter may be brought by the prosecuting attorney of any county affected by the violation on his own motion or at the request of the council.

(7) The remedies and penalties in this section, both civil and criminal, shall be cumulative and shall be in addition to any other penalties and remedies available at law, or in equity, to any person.

[1979 ex.s. c 254 § 2; 1979 c 41 § 1; 1977 ex.s. c 371 § 12; 1970 ex.s. c 45 § 15.]

Notes:

Reviser's note: (1) This section was amended by 1979 c 41 § 1 and by 1979 ex.s. c 254 § 2, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

* (2) The reference to RCW 80.50.090(14) appears to be in error; that section has only four subsections and concerns public hearings, not issuance of permits. RCW 80.50.040(14) relates to issuance of permits.

RCW 80.50.160 Availability of information.

The council shall make available for public inspection and copying during regular office hours at the expense of any person requesting copies, any information filed or submitted pursuant to this chapter.

[1970 ex.s. c 45 § 16.]

RCW 80.50.175 Study of potential sites--Fee--Disposition of payments.

(1) In addition to all other powers conferred on the council under this chapter, the council shall have the powers set forth in this section.

(2) The council, upon request of any potential applicant, is authorized, as provided in this section, to conduct a preliminary study of any potential site prior to receipt of an application for site certification. A fee of ten thousand dollars for each potential site, to be applied toward the

cost of any study agreed upon pursuant to subsection (3) of this section, shall accompany the request and shall be a condition precedent to any action on the request by the council.

(3) After receiving a request to study a potential site, the council shall commission its own independent consultant to study matters relative to the potential site. The study shall include, but need not be limited to, the preparation and analysis of environmental impact information for the proposed potential site and any other matter the council and the potential applicant deem essential to an adequate appraisal of the potential site. In conducting the study, the council is authorized to cooperate and work jointly with the county or counties in which the potential site is located, any federal, state, or local governmental agency that might be requested to comment upon the potential site, and any municipal or public corporation having an interest in the matter. The full cost of the study shall be paid by the potential applicant: PROVIDED, That such costs exceeding a total of ten thousand dollars shall be payable subject to the potential applicant giving prior approval to such excess amount.

(4) Any study prepared by the council pursuant to subsection (3) of this section may be used in place of the "detailed statement" required by RCW 43.21C.030(2)(c) by any branch of government except the council created pursuant to chapter 80.50 RCW.

(5) All payments required of the potential applicant under this section are to be made to the state treasurer, who in turn shall pay the consultant as instructed by the council. All such funds shall be subject to state auditing procedures. Any unexpended portions thereof shall be returned to the potential applicant.

(6) Nothing in this section shall change the requirements for an application for site certification or the requirement of payment of a fee as provided in RCW 80.50.071, or change the time for disposition of an application for certification as provided in RCW 80.50.100.

(7) Nothing in this section shall be construed as preventing a city or county from requiring any information it deems appropriate to make a decision approving a particular location.

[1983 c 3 § 205; 1977 ex.s. c 371 § 13; 1975-'76 2nd ex.s. c 108 § 40; 1974 ex.s. c 110 § 2.]

Notes:

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 80.50.180 Proposals and actions by other state agencies and local political subdivisions pertaining to energy facilities exempt from "detailed statement" required by RCW 43.21C.030.

Except for actions of the council under chapter 80.50 RCW, all proposals for legislation and other actions of any branch of government of this state, including state agencies, municipal and public corporations, and counties, to the extent the legislation or other action involved approves, authorizes, permits, or establishes procedures solely for approving, authorizing or permitting, the location, financing or construction of any energy facility subject to certification under chapter 80.50 RCW, shall be exempt from the "detailed statement" required by RCW 43.21C.030. Nothing in this section shall be construed as exempting any action of the council

from any provision of chapter 43.21C RCW.

[1977 ex.s. c 371 § 14.]

RCW 80.50.190 Disposition of receipts from applicants.

The state general fund shall be credited with all receipts from applicants paid to the state pursuant to chapter 80.50 RCW. Such funds shall be used only by the council for the purposes set forth in chapter 80.50 RCW. All expenditures shall be authorized by law.

[1977 ex.s. c 371 § 15.]

RCW 80.50.300 Unfinished nuclear power projects--Transfer of all or a portion of a site to a political subdivision or subdivisions of the state--Water rights.

(1) This section applies only to unfinished nuclear power projects. If a certificate holder stops construction of a nuclear energy facility before completion, terminates the project or otherwise resolves not to complete construction, never introduces or stores fuel for the energy facility on the site, and never operates the energy facility as designed to produce energy, the certificate holder may contract, establish interlocal agreements, or use other formal means to effect the transfer of site restoration responsibilities, which may include economic development activities, to any political subdivision or subdivisions of the state composed of elected officials. The contracts, interlocal agreements, or other formal means of cooperation may include, but are not limited to provisions effecting the transfer or conveyance of interests in the site and energy facilities from the certificate holder to other political subdivisions of the state, including costs of maintenance and security, capital improvements, and demolition and salvage of the unused energy facilities and infrastructure.

(2) If a certificate holder transfers all or a portion of the site to a political subdivision or subdivisions of the state composed of elected officials and located in the same county as the site, the council shall amend the site certification agreement to release those portions of the site that it finds are no longer intended for the development of an energy facility.

Immediately upon release of all or a portion of the site pursuant to this section, all responsibilities for maintaining the public welfare for portions of the site transferred, including but not limited to health and safety, are transferred to the political subdivision or subdivisions of the state. For sites located on federal land, all responsibilities for maintaining the public welfare for all of the site, including but not limited to health and safety, must be transferred to the political subdivision or subdivisions of the state irrespective of whether all or a portion of the site is released.

(3) The legislature finds that for all or a portion of sites that have been transferred to a political subdivision or subdivisions of the state prior to September 1, 1999, ensuring water for site restoration including economic development, completed pursuant to this section can best be accomplished by a transfer of existing surface water rights, and that such a transfer is best accomplished administratively through procedures set forth in existing statutes and rules. However, if a transfer of water rights is not possible, the department of ecology shall, within six

months of the transfer of the site or portion thereof pursuant to subsection (1) of this section, create a trust water right under chapter 90.42 RCW containing between ten and twenty cubic feet per second for the benefit of the appropriate political subdivision or subdivisions of the state. The trust water right shall be used in fulfilling site restoration responsibilities, including economic development. The trust water right shall be from existing valid water rights within the basin where the site is located.

(4) For purposes of this section, "political subdivision or subdivisions of the state" means a city, town, county, public utility district, port district, or joint operating agency.

[2000 c 243 § 1; 1996 c 4 § 2.]

RCW 80.50.310 Council actions--Exemption from chapter 43.21C RCW.

Council actions pursuant to the transfer of the site or portions of the site under RCW 80.50.300 are exempt from the provisions of chapter 43.21C RCW.

[1996 c 4 § 3.]

RCW 80.50.320 Governor to evaluate council efficiency, make recommendations.

The governor shall undertake an evaluation of the operations of the council to assess means to enhance its efficiency. The assessment must include whether the efficiency of the siting process would be improved by conducting the process under the state environmental policy act in a particular sequence relative to the adjudicative proceeding. The results of this assessment may include recommendations for administrative changes, statutory changes, or expanded staffing levels.

[2001 c 214 § 8.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 80.50.900 Severability--1970 ex.s. c 45.

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

[1970 ex.s. c 45 § 17.]

RCW 80.50.901 Severability--1974 ex.s. c 110.

If any provision of this 1974 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances, is not affected.

[1974 ex.s. c 110 § 3.]

RCW 80.50.902 Severability--1977 ex.s. c 371.

If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1977 ex.s. c 371 § 20.]

RCW 80.50.903 Severability--1996 c 4.

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

[1996 c 4 § 5.]

RCW 80.50.904 Effective date--1996 c 4.

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 6, 1996].

[1996 c 4 § 6.]

**Chapter 80.52 RCW
ENERGY FINANCING VOTER APPROVAL ACT**

Sections

80.52.010	Short title.
80.52.020	Purpose.
80.52.030	Definitions.
80.52.040	Election approval required before issuance of bonds.
80.52.050	Conduct of election.
80.52.060	Form of ballot propositions.
80.52.070	Approval of request for financing authority.
80.52.080	Priorities.
80.52.900	Severability--1981 2nd ex.s. c 6.
80.52.910	Effective dates--1981 2nd ex.s. c 6.

RCW 80.52.010 Short title.

This chapter may be cited as the Washington state energy financing voter approval act.

[1981 2nd ex.s. c 6 § 1 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.020 Purpose.

The purpose of this chapter is to provide a mechanism for citizen review and approval of proposed financing for major public energy projects. The development of dependable and economic energy sources is of paramount importance to the citizens of the state, who have an interest in insuring that major public energy projects make the best use of limited financial resources. Because the construction of major public energy projects will significantly increase utility rates for all citizens, the people of the state hereby establish a process of voter approval for such projects.

[1981 2nd ex.s. c 6 § 2 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.030 Definitions.

The definitions set forth in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Public agency" means a public utility district, joint operating agency, city, county, or any other state governmental agency, entity, or political subdivision.

(2) "Major public energy project" means a plant or installation capable, or intended to be capable, of generating electricity in an amount greater than two hundred fifty megawatts, measured using maximum continuous electric generating capacity, less minimum auxiliary load, at average ambient temperature and pressure. Where two or more such plants are located within the same geographic site, each plant shall be considered a major public energy project. An addition to an existing facility is not deemed to be a major energy project unless the addition itself is capable, or intended to be capable, of generating electricity in an amount greater than two hundred fifty megawatts. A project which is under construction on July 1, 1982, shall not be considered a major public energy project unless the official agency budget or estimate for total construction costs for the project as of July 1, 1982, is more than two hundred percent of the first official estimate of total construction costs as specified in the senate energy and utilities committee WPPSS inquiry report, volume one, January 12, 1981, and unless, as of July 1, 1982, the projected remaining cost of construction for that project exceeds two hundred million dollars.

(3) "Cost of construction" means the total cost of planning and building a major public energy project and placing it into operation, including, but not limited to, planning cost, direct construction cost, licensing cost, cost of fuel inventory for the first year's operation, interest, and all other costs incurred prior to the first day of full operation, whether or not incurred prior to July 1, 1982.

(4) "Cost of acquisition" means the total cost of acquiring a major public energy project from another party, including, but not limited to, principal and interest costs.

(5) "Bond" means a revenue bond, a general obligation bond, or any other indebtedness issued by a public agency or its assignee.

(6) "Applicant" means a public agency, or the assignee of a public agency, requesting the secretary of state to conduct an election pursuant to this chapter.

(7) "Cost-effective" means that a project or resource is forecast:

(a) To be reliable and available within the time it is needed; and

(b) To meet or reduce the electric power demand of the intended consumers at an estimated incremental system cost no greater than that of the least-cost similarly reliable and available alternative project or resource, or any combination thereof.

(8) "System cost" means an estimate of all direct costs of a project or resource over its effective life, including, if applicable, the costs of distribution to the consumer, and, among other factors, waste disposal costs, end-of-cycle costs, and fuel costs (including projected increases), and such quantifiable environmental costs and benefits as are directly attributable to the project or resource.

[1995 c 69 § 2; 1981 2nd ex.s. c 6 § 3 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.040 Election approval required before issuance of bonds.

No public agency or assignee of a public agency may issue or sell bonds to finance the cost of construction or the cost of acquisition of a major public energy project, or any portion thereof, unless it has first obtained authority for the expenditure of the funds to be raised by the sale of such bonds for that project at an election conducted in the manner provided in this chapter.

[1981 2nd ex.s. c 6 § 4 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.050 Conduct of election.

The election required under RCW 80.52.040 shall be conducted in the manner provided in this section.

(1)(a) If the applicant is a public utility district, joint operating agency, city, or county, the election shall be among the voters of the public utility district, city, or county, or among the voters of the local governmental entities comprising the membership of the joint operating agency.

(b) If the applicant is any public agency other than those described in subsection (1)(a) of this section, or is an assignee of a joint operating agency and not itself a joint operating agency, the election shall be conducted state-wide in the manner provided in Title 29 RCW for state-wide elections.

(2) The election shall be held at the next state-wide general election occurring more than ninety days after submission of a request by an applicant to the secretary of state unless a special election is requested by the applicant as provided in this section.

(3) If no state-wide election can be held under subsection (2) of this section within one hundred twenty days of the submission to the secretary of state of a request by an applicant for financing authority under this chapter, the applicant may request that a special election be held if such election is necessary to avoid significant delay in construction or acquisition of the energy project. Within ten days of receipt of such a request for a special election, the secretary of state shall designate a date for the election pursuant to RCW 29.13.010 and certify the date to the

county auditor of each county in which an election is to be held under this section.

(4) Prior to an election under this section, the applicant shall submit to the secretary of state a cost-effectiveness study, prepared by an independent consultant approved by the state finance committee, pertaining to the major public energy project under consideration. The study shall be available for public review and comment for thirty days. At the end of the thirty-day period, the applicant shall prepare a final draft of the study which includes the public comment, if any.

(5) The secretary of state shall certify the ballot issue for the election to be held under this section to the county auditor of each county in which an election is to be held. The certification shall include the statement of the proposition as provided in RCW 80.52.060. The costs of the election shall be relieved by the applicant in the manner provided by RCW 29.13.045. In addition, the applicant shall reimburse the secretary of state for the applicant's share of the costs related to the preparation and distribution of the voters' pamphlet required by subsection (6) of this section and such other costs as are attributable to any election held pursuant to this section.

(6) Prior to an election under this section, the secretary of state shall provide an opportunity for supporters and opponents of the requested financing authority to present their respective views in a voters' pamphlet which shall be distributed to the voters of the local governmental entities participating in the election. Upon submission of an applicant's request for an election pursuant to this section, the applicant shall provide the secretary of state with the following information regarding each major public energy project for which the applicant seeks financing authority at such election, which information shall be included in the voters' pamphlet:

(a) The name, location, and type of major public energy project, expressed in common terms;

(b) The dollar amount and type of bonds being requested;

(c) If the bond issuance is intended to finance the acquisition of all or a portion of the project, the anticipated total cost of the acquisition of the project;

(d) If the bond issuance is intended to finance the planning or construction of all or a portion of the project, the anticipated total cost of construction of the project;

(e) The projected average rate increase for consumers of the electricity to be generated by the project. The rate increase shall be that which will be necessary to repay the total indebtedness incurred for the project, including estimated interest;

(f) A summary of the final cost-effectiveness study conducted under subsection (4) of this section;

(g) The anticipated functional life of the project;

(h) The anticipated decommissioning costs of the project; and

(i) If a special election is requested by the applicant, the reasons for requesting a special election.

[1982 c 88 § 1; 1981 2nd ex.s. c 6 § 5 (Initiative Measure No. 394, approved November 3, 1981).]

Notes:

Effective date--1982 c 88: "This act shall take effect on July 1, 1982." [1982 c 88 § 2.]

RCW 80.52.060 Form of ballot propositions.

The proposition for each major public energy project listed upon a ballot pursuant to this chapter shall be in the form provided in this section.

(1) If the funds are intended to finance the planning or construction of all or a portion of the project, the proposition shall read substantially as follows:

"Shall (name of applicant) be authorized to spend (dollar amount of financing authority requested) to construct the (name of the project) (type of project) located at (location) , the anticipated total construction cost of which is (anticipated cost of construction) ?"

(2) If the financing authority is intended to finance the acquisition of all or a portion of the project from another party, the proposition shall read substantially as follows:

"Shall (name of applicant) be authorized to spend (dollar amount of financing authority requested) to acquire the (name of project) (type of project) located at (location) , the anticipated total acquisition cost of which is (anticipated cost of acquisition) ?"

[1981 2nd ex.s. c 6 § 6 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.070 Approval of request for financing authority.

A request for financing authority pursuant to this chapter shall be considered approved if it receives the approval of a majority of those voting on the request.

[1981 2nd ex.s. c 6 § 7 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.080 Priorities.

In planning for future energy expenditures, public agencies shall give priority to projects and resources which are cost-effective. Priority for future bond sales to finance energy expenditures by public agencies shall be given: First, to conservation; second, to renewable resources; third, to generating resources utilizing waste heat or generating resources of high fuel-conversion efficiency; and fourth, to all other resources. This section does not apply to projects which are under construction on December 3, 1981.

[1981 2nd ex.s. c 6 § 8 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.900 Severability--1981 2nd ex.s. c 6.

If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or

circumstances is not affected.

[1981 2nd ex.s. c 6 § 10 (Initiative Measure No. 394, approved November 3, 1981).]

RCW 80.52.910 Effective dates--1981 2nd ex.s. c 6.

Section 8 of this act shall take effect immediately. The remainder of this act shall take effect on July 1, 1982. Public agencies intending to submit a request for financing authority under this act are authorized to institute the procedures specified in section 5(4) of this act prior to the effective date of this act.

[1981 2nd ex.s. c 6 § 11 (Initiative Measure No. 394, approved November 3, 1981).]

Chapter 80.54 RCW
ATTACHMENTS TO TRANSMISSION FACILITIES

Sections

80.54.010	Definitions.
80.54.020	Regulation of rates, terms, and conditions--Criteria.
80.54.030	Commission order fixing rates, terms, or conditions.
80.54.040	Criteria for just and reasonable rate.
80.54.050	Exemptions from chapter.
80.54.060	Adoption of rules.
80.54.070	Uniform attachment rates within utility service area.

RCW 80.54.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Attachment" means any wire or cable for the transmission of intelligence by telecommunications or television, including cable television, light waves, or other phenomena, or for the transmission of electricity for light, heat, or power, and any related device, apparatus, or auxiliary equipment, installed upon any pole or in any telecommunications, electrical, cable television, or communications right of way, duct, conduit, manhole or handhole, or other similar facilities owned or controlled, in whole or in part, by one or more utilities, where the installation has been made with the consent of the one or more utilities.

(2) "Licensee" means any person, firm, corporation, partnership, company, association, joint stock association, or cooperatively organized association, other than a utility, which is authorized to construct attachments upon, along, under, or across the public ways.

(3) "Utility" means any electrical company or telecommunications company as defined in RCW 80.04.010, and does not include any entity cooperatively organized, or owned by federal, state, or local government, or a subdivision of state or local government.

[1985 c 450 § 40; 1979 c 33 § 1.]

Notes:

Severability--Legislative review--1985 c 450: See RCW 80.36.900 and 80.36.901.

RCW 80.54.020 Regulation of rates, terms, and conditions--Criteria.

The commission shall have the authority to regulate in the public interest the rates, terms, and conditions for attachments by licensees or utilities. All rates, terms, and conditions made, demanded, or received by any utility for any attachment by a licensee or by a utility must be just, fair, reasonable, and sufficient.

[1979 c 33 § 2.]

RCW 80.54.030 Commission order fixing rates, terms, or conditions.

Whenever the commission shall find, after hearing had upon complaint by a licensee or by a utility, that the rates, terms, or conditions demanded, exacted, charged, or collected by any utility in connection with attachments are unjust, unreasonable, or that the rates or charges are insufficient to yield a reasonable compensation for the attachment, the commission shall determine the just, reasonable, or sufficient rates, terms, and conditions thereafter to be observed and in force and shall fix the same by order. In determining and fixing the rates, terms, and conditions, the commission shall consider the interest of the customers of the attaching utility or licensee, as well as the interest of the customers of the utility upon which the attachment is made.

[1979 c 33 § 3.]

RCW 80.54.040 Criteria for just and reasonable rate.

A just and reasonable rate shall assure the utility the recovery of not less than all the additional costs of procuring and maintaining pole attachments, nor more than the actual capital and operating expenses, including just compensation, of the utility attributable to that portion of the pole, duct, or conduit used for the pole attachment, including a share of the required support and clearance space, in proportion to the space used for the pole attachment, as compared to all other uses made of the subject facilities, and uses which remain available to the owner or owners of the subject facilities.

[1979 c 33 § 4.]

RCW 80.54.050 Exemptions from chapter.

Nothing in this chapter shall be deemed to apply to any attachment by one or more electrical companies on the facilities of one or more other electrical companies.

[1979 c 33 § 5.]

RCW 80.54.060 Adoption of rules.

The commission shall adopt rules, regulations and procedures relative to the implementation of this chapter.

[1979 c 33 § 6.]

RCW 80.54.070 Uniform attachment rates within utility service area.

Notwithstanding any other provision of law, a utility as defined in RCW 80.54.010(3) and any utility not regulated by the utilities and transportation commission shall levy attachment rates which are uniform for all licensees within the utility service area.

[1979 c 33 § 7.]

**Chapter 80.58 RCW
NONPOLLUTING POWER GENERATION EXEMPTION**

Sections

80.58.010 Nonpolluting power generation by individual--Exemption from regulation--Authorization to contract with utility.

RCW 80.58.010 Nonpolluting power generation by individual--Exemption from regulation--Authorization to contract with utility.

The generation of power by a nonpolluting, renewable energy source by an individual natural person not otherwise engaged in the business of power generation is declared to be exempt from all statutes and rules otherwise regulating the generation of power: PROVIDED, That such an individual is hereby authorized to provide such power to the utility servicing the property on which the power is generated and the servicing utility is hereby authorized to accept such power under such terms and conditions as may be agreed to between the parties.

[1979 ex.s. c 191 § 11.]

Notes:

Severability--1979 ex.s. c 191: See RCW 82.35.900.

**Chapter 80.60 RCW
NET METERING OF ELECTRICITY**

Sections

80.60.005 Findings.

80.60.010	Definitions.
80.60.020	Available on first-come, first-served basis--Interconnected metering systems allowed--Charges to customer-generator.
80.60.030	Net energy measurement--Required calculation--Unused credit.
80.60.040	Safety, power quality, and interconnection requirements--Customer-generator's expense--Commission may adopt additional requirements.

RCW 80.60.005 Findings.

The legislature finds that it is in the public interest to:

- (1) Encourage private investment in renewable energy resources;
- (2) Stimulate the economic growth of this state; and
- (3) Enhance the continued diversification of the energy resources used in this state.

[1998 c 318 § 1.]

RCW 80.60.010 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly indicates otherwise.

- (1) "Commission" means the utilities and transportation commission.
- (2) "Customer-generator" means a user of a net metering system.
- (3) "Electrical company" means a company owned by investors that meets the definition of RCW 80.04.010.
- (4) "Electric cooperative" means a cooperative or association organized under chapter 23.86 or 24.06 RCW.
- (5) "Electric utility" means any electrical company, public utility district, irrigation district, port district, electric cooperative, or municipal electric utility that is engaged in the business of distributing electricity to retail electric customers in the state.
- (6) "Irrigation district" means an irrigation district under chapter 87.03 RCW.
- (7) "Municipal electric utility" means a city or town that owns or operates an electric utility authorized by chapter 35.92 RCW.
- (8) "Net metering" means measuring the difference between the electricity supplied by an electric utility and the electricity generated by a customer-generator that is fed back to the electric utility over the applicable billing period.
- (9) "Net metering system" means a fuel cell or a facility for the production of electrical energy that:
 - (a) Uses as its fuel either solar, wind, or hydropower;
 - (b) Has a generating capacity of not more than twenty-five kilowatts;
 - (c) Is located on the customer-generator's premises;
 - (d) Operates in parallel with the electric utility's transmission and distribution facilities;and
 - (e) Is intended primarily to offset part or all of the customer-generator's requirements for

electricity.

(10) "Port district" means a port district within which an industrial development district has been established as authorized by Title 53 RCW.

(11) "Public utility district" means a district authorized by chapter 54.04 RCW.

[2000 c 158 § 1; 1998 c 318 § 2.]

RCW 80.60.020 Available on first-come, first-served basis--Interconnected metering systems allowed--Charges to customer-generator.

An electric utility:

(1) Shall offer to make net metering available to eligible customers-generators on a first-come, first-served basis until the cumulative generating capacity of net metering systems equals 0.1 percent of the utility's peak demand during 1996, of which not less than 0.05 percent shall be attributable to net metering systems that use as its fuel either solar, wind, or hydropower;

(2) Shall allow net metering systems to be interconnected using a standard kilowatt-hour meter capable of registering the flow of electricity in two directions, unless the commission, in the case of an electrical company, or the appropriate governing body, in the case of other electric utilities, determines, after appropriate notice and opportunity for comment:

(a) That the use of additional metering equipment to monitor the flow of electricity in each direction is necessary and appropriate for the interconnection of net metering systems, after taking into account the benefits and costs of purchasing and installing additional metering equipment; and

(b) How the cost of purchasing and installing an additional meter is to be allocated between the customer-generator and the utility;

(3) Shall charge the customer-generator a minimum monthly fee that is the same as other customers of the electric utility in the same rate class, but shall not charge the customer-generator any additional standby, capacity, interconnection, or other fee or charge unless the commission, in the case of an electrical company, or the appropriate governing body, in the case of other electric utilities, determines, after appropriate notice and opportunity for comment that:

(a) The electric utility will incur direct costs associated with interconnecting or administering net metering systems that exceed any offsetting benefits associated with these systems; and

(b) Public policy is best served by imposing these costs on the customer-generator rather than allocating these costs among the utility's entire customer base.

[2000 c 158 § 2; 1998 c 318 § 3.]

RCW 80.60.030 Net energy measurement--Required calculation--Unused credit.

Consistent with the other provisions of this chapter, the net energy measurement must be calculated in the following manner:

(1) The electric utility shall measure the net electricity produced or consumed during the

billing period, in accordance with normal metering practices.

(2) If the electricity supplied by the electric utility exceeds the electricity generated by the customer-generator and fed back to the electric utility during the billing period, the customer-generator shall be billed for the net electricity supplied by the electric utility, in accordance with normal metering practices.

(3) If electricity generated by the customer-generator exceeds the electricity supplied by the electric utility, the customer-generator:

(a) Shall be billed for the appropriate customer charges for that billing period, in accordance with RCW 80.60.020; and

(b) Shall be credited for the excess kilowatt-hours generated during the billing period, with this kilowatt-hour credit appearing on the bill for the following billing period.

At the beginning of each calendar year, any remaining unused kilowatt-hour credit accumulated during the previous year shall be granted to the electric utility, without any compensation to the customer-generator.

[1998 c 318 § 4.]

RCW 80.60.040 Safety, power quality, and interconnection requirements--Customer-generator's expense--Commission may adopt additional requirements.

(1) A net metering system used by a customer-generator shall include, at the customer-generator's own expense, all equipment necessary to meet applicable safety, power quality, and interconnection requirements established by the national electrical code, national electrical safety code, the institute of electrical and electronics engineers, and underwriters laboratories.

(2) The commission, in the case of an electrical company, or the appropriate governing body, in the case of other electric utilities, after appropriate notice and opportunity for comment, may adopt by regulation additional safety, power quality, and interconnection requirements for customer-generators that the commission or governing body determines are necessary to protect public safety and system reliability.

(3) An electric utility may not require a customer-generator whose net metering system meets the standards in subsections (1) and (2) of this section to comply with additional safety or performance standards, perform or pay for additional tests, or purchase additional liability insurance. However, an electric utility shall not be liable directly or indirectly for permitting or continuing to allow an attachment of a net metering system, or for the acts or omissions of the customer-generator that cause loss or injury, including death, to any third party.

[2000 c 158 § 3; 1998 c 318 § 5.]

Chapter 80.66 RCW

RADIO COMMUNICATIONS SERVICE COMPANIES

Sections
80.66.010 Scope of regulation--Filing of certain agreements.

RCW 80.66.010 Scope of regulation--Filing of certain agreements.

The commission shall not regulate radio communications service companies, except that:

(1) The commission may regulate the rates, services, facilities, and practices of radio communications service companies, within a geographic service area or a portion of a geographic service area in which it is authorized to operate by the federal communications commission if it is the only provider of basic telecommunications service within such geographic service area or such portion of a geographic service area. For purposes of this section, "basic telecommunications service" means voice grade, local exchange telecommunications service.

(2) Actions or transactions of radio communications service companies that are not regulated pursuant to subsection (1) of this section shall not be deemed actions or transactions otherwise permitted, prohibited, or regulated by the commission for purposes of RCW 19.86.170.

(3) Radio communications service companies shall file with the commission copies of all agreements with any of their affiliated interests as defined in RCW 80.16.010, showing the rates, tolls, rentals, contracts, and charges of such affiliated interest for services rendered and equipment and facilities supplied to the radio communications service company, except that such agreements need not be filed where the services rendered and equipment and facilities supplied are provided by the affiliated interest under a tariff or price list filed with the commission.

[1985 c 167 § 2.]

Chapter 80.98 RCW CONSTRUCTION

Sections
80.98.010 Continuation of existing law.
80.98.020 Title, chapter, section headings not part of law.
80.98.030 Invalidity of part of title not to affect remainder.
80.98.040 Repeals and saving.
80.98.050 Emergency--1961 c 14.

RCW 80.98.010 Continuation of existing law.

The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as

restatements and continuations, and not as new enactments.

[1961 c 14 § 80.98.010.]

RCW 80.98.020 Title, chapter, section headings not part of law.

Title headings, chapter headings, and section or subsection headings, as used in this title do not constitute any part of the law.

[1961 c 14 § 80.98.020.]

RCW 80.98.030 Invalidity of part of title not to affect remainder.

If any provision of this title, or its application to any person or circumstance is held invalid, the remainder of the title, or the application of the provision to other persons or circumstances is not affected.

[1961 c 14 § 80.98.030.]

RCW 80.98.040 Repeals and saving.

See 1961 c 14 § 80.98.040.

RCW 80.98.050 Emergency--1961 c 14.

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

[1961 c 14 § 80.98.050.]

**Title 81 RCW
TRANSPORTATION**

Chapters

- 81.01 General provisions.**
- 81.04 Regulations--General.**
- 81.08 Securities.**
- 81.12 Transfers of property.**
- 81.16 Affiliated interests.**
- 81.20 Investigation of public service companies.**
- 81.24 Regulatory fees.**
- 81.28 Common carriers in general.**
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- 81.40 Railroads--Employee requirements and regulations.**
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- 81.100 High occupancy vehicle systems.**
- 81.104 High-capacity transportation systems.**
- 81.108 Low-level radioactive waste sites.**
- 81.112 Regional transit authorities.**
- 81.900 Construction.**

NOTES:

Assessment for property tax purposes, of

private car companies: Chapter 84.16 RCW.

public service companies: Chapter 84.12 RCW.

Commencement of actions against certain railroad corporations, etc.: RCW 4.28.080.

Constitutional limitations on certain corporations: State Constitution Art. 12.

Corporate seals, effect of absence from instrument: RCW 64.04.105.

Counties, signs, signals, etc.: RCW 36.86.040.

Easements

of public service companies taxable as personalty: RCW 84.20.010.

over certain public lands: Chapter 79.01 RCW.

Eminent domain by corporations: Chapter 8.20 RCW.

Flaggers--Safety standards: RCW 49.17.350.

Franchises on

county roads and bridges: Chapter 36.55 RCW.

state highways: Chapter 47.44 RCW.

Free transportation for public officers, prohibited: State Constitution Art. 12 § 20.

Highway user tax structure: Chapter 46.85 RCW.

Labor liens: Chapter 60.32 RCW.

Mechanics', materialmen's liens: Chapter 60.04 RCW.

Metropolitan municipal corporations: Chapter 35.58 RCW.

Public utility tax: Chapter 82.16 RCW.

Railroad grade crossings, traffic devices required by utilities and transportation commission: RCW 47.36.050.

Safety and health, tunnels and underground construction: Chapter 49.24 RCW.

Steam boilers, pressure vessels, construction, inspection, etc.: Chapter 70.79 RCW.

Taxation of rolling stock: State Constitution Art. 12 § 17.

Traffic control at work sites: Chapter 47.36 RCW.

Transporting natural gas: RCW 80.28.210.

Chapter 81.01 RCW GENERAL PROVISIONS

Sections

81.01.010 Adoption of provisions of chapter 80.01 RCW.

RCW 81.01.010 Adoption of provisions of chapter 80.01 RCW.

The provisions of chapter 80.01 RCW, as now or hereafter amended, apply to Title 81 RCW as fully as though they were set forth herein.

[1961 c 14 § 81.01.010.]

Chapter 81.04 RCW REGULATIONS--GENERAL

Sections

81.04.010 Definitions.
81.04.020 Procedure before commission and courts.
81.04.030 Number of witnesses may be limited.
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81.04.060 Deposition--Service of process.
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81.04.075 Manner of serving papers.
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RCW 81.04.010 Definitions.

As used in this title, unless specially defined otherwise or unless the context indicates otherwise:

"Commission" means the utilities and transportation commission.

"Commissioner" means one of the members of such commission.

"Corporation" includes a corporation, company, association, or joint stock association.

"Low-level radioactive waste site operating company" includes every corporation,

company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers appointed by any court whatsoever, owning, operating, controlling, or managing a low-level radioactive waste disposal site or sites located within the state of Washington.

"Low-level radioactive waste" means low-level waste as defined by RCW 43.145.010.

"Person" includes an individual, a firm, or copartnership.

"Street railroad" includes every railroad by whatsoever power operated, or any extension or extensions, branch or branches thereof, for public use in the conveyance of persons or property for hire, being mainly upon, along, above, or below any street, avenue, road, highway, bridge, or public place within any one city or town, and includes all equipment, switches, spurs, tracks, bridges, right of trackage, subways, tunnels, stations, terminals, and terminal facilities of every kind used, operated, controlled, or owned by or in connection with any such street railroad, within this state.

"Street railroad company" includes every corporation, company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers appointed by any court whatsoever, and every city or town, owning, controlling, operating, or managing any street railroad or any cars or other equipment used thereon or in connection therewith within this state.

"Railroad" includes every railroad, other than street railroad, by whatsoever power operated for public use in the conveyance of persons or property for hire, with all bridges, ferries, tunnels, equipment, switches, spurs, tracks, stations, and terminal facilities of every kind used, operated, controlled, or owned by or in connection with any such railroad.

"Railroad company" includes every corporation, company, association, joint stock association, partnership, or person, their lessees, trustees, or receivers appointed by any court whatsoever, owning, operating, controlling, or managing any railroad or any cars or other equipment used thereon or in connection therewith within this state.

"Express company" includes every corporation, company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers appointed by any court whatsoever, who shall engage in or transact the business of carrying any freight, merchandise, or property for hire on the line of any common carrier operated in this state.

"Common carrier" includes all railroads, railroad companies, street railroads, street railroad companies, commercial ferries, express companies, car companies, sleeping car companies, freight companies, freight line companies, and every corporation, company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers appointed by any court whatsoever, and every city or town, owning, operating, managing, or controlling any such agency for public use in the conveyance of persons or property for hire within this state.

"Vessel" includes every species of watercraft, by whatsoever power operated, for public use in the conveyance of persons or property for hire over and upon the waters within this state, excepting all towboats, tugs, scows, barges, and lighters, and excepting rowboats and sailing boats under twenty gross tons burden, open steam launches of five tons gross and under, and vessels under five tons gross propelled by gas, fluid, naphtha, or electric motors.

"Commercial ferry" includes every corporation, company, association, joint stock association, partnership, and person, their lessees, trustees, or receivers, appointed by any court

whatsoever, owning, controlling, leasing, operating, or managing any vessel over and upon the waters of this state.

"Transportation of property" includes any service in connection with the receiving, delivery, elevation, transfer in transit, ventilation, refrigeration, icing, storage, and handling of the property transported, and the transmission of credit.

"Transportation of persons" includes any service in connection with the receiving, carriage, and delivery of the person transported and his baggage and all facilities used, or necessary to be used in connection with the safety, comfort, and convenience of the person transported.

"Public service company" includes every common carrier.

The term "service" is used in this title in its broadest and most inclusive sense.

[1993 c 427 § 9; 1991 c 272 § 3; 1981 c 13 § 2; 1961 c 14 § 81.04.010. Prior: 1955 c 316 § 3; prior: 1929 c 223 § 1, part; 1923 c 116 § 1, part; 1911 c 117 § 8, part; RRS § 10344, part.]

Notes:

Effective dates--1991 c 272: See RCW 81.108.901.

RCW 81.04.020 Procedure before commission and courts.

Each commissioner shall have power to administer oaths, certify to all official acts, and to issue subpoenas for the attendance of witnesses and the production of papers, waybills, books, accounts, documents and testimony in any inquiry, investigation, hearing or proceeding in any part of the state.

The superior court of the county in which any such inquiry, investigation, hearing or proceeding may be had, shall have power to compel the attendance of witnesses and the production of papers, waybills, books, accounts, documents and testimony as required by such subpoena. The commission or the commissioner before which the testimony is to be given or produced, in case of the refusal of any witness to attend or testify or produce any papers required by the subpoena, shall report to the superior court in and for the county in which the proceeding is pending by petition, setting forth that due notice has been given of the time and place of attendance of said witnesses, or the production of said papers, and that the witness has been summoned in the manner prescribed in this chapter, and that the fees and mileage of the witness have been paid or tendered to the witness for his attendance and testimony, and that the witness has failed and refused to attend or produce the papers required by the subpoena, before the commission, in the cause or proceedings named in the notice and subpoena, or has refused to answer questions propounded to him in the course of such proceeding, and ask an order of said court, compelling the witness to attend and testify before the commission. The court, upon the petition of the commission, shall enter an order directing the witness to appear before said court at a time and place to be fixed by the court in such order, and then and there show cause why he has not responded to said subpoena. A copy of said order shall be served upon said witness. If it shall appear to the court that said subpoena was regularly issued by the commission, the court shall thereupon enter an order that said witness appear before the commission at said time and place as fixed in said order, and testify or produce the required papers, and upon failing to obey

said order, said witness shall be dealt with as for contempt of court.

[1961 c 14 § 81.04.020. Prior: 1911 c 117 § 75, part; RRS § 10413, part.]

RCW 81.04.030 Number of witnesses may be limited.

In all proceedings before the commission the commission shall have the right, in their discretion, to limit the number of witnesses testifying upon any subject or proceeding to be inquired of before the commission.

[1961 c 14 § 81.04.030. Prior: 1911 c 117 § 75, part; RRS § 10413, part.]

RCW 81.04.040 Witness fees and mileage.

Each witness who appears under subpoena shall receive for his attendance four dollars per day and ten cents per mile traveled by the nearest practicable route in going to and returning from the place of hearing. No witness shall be entitled to fees or mileage from the state when summoned at the instance of the public service companies affected.

[1961 c 14 § 81.04.040. Prior: 1955 c 79 § 3; 1911 c 117 § 76, part; RRS § 10414, part.]

RCW 81.04.050 Protection against self-incrimination.

The claim by any witness that any testimony sought to be elicited may tend to incriminate him shall not excuse such witness from testifying, but such evidence or testimony shall not be used against such person on the trial of any criminal proceeding, excepting in a prosecution for perjury. The commissioner shall have power to compel the attendance of witnesses at any place within the state.

[1961 c 14 § 81.04.050. Prior: 1911 c 117 § 76, part; RRS § 10414, part.]

RCW 81.04.060 Deposition--Service of process.

The commission shall have the right to take the testimony of any witness by deposition, and for that purpose the attendance of witnesses and the production of books, waybills, documents, papers and accounts may be enforced in the same manner as in the case of hearings before the commission, or any member thereof. Process issued under the provisions of this chapter shall be served as in civil cases.

[1961 c 14 § 81.04.060. Prior: 1911 c 117 § 76, part; RRS § 10414, part.]

RCW 81.04.070 Inspection of books, papers, and documents.

The commission and each commissioner, or any person employed by the commission, shall have the right, at any and all times, to inspect the accounts, books, papers and documents of any public service company, and the commission, or any commissioner, may examine under oath

any officer, agent or employee of such public service company in relation thereto, and with reference to the affairs of such company: PROVIDED, That any person other than a commissioner who shall make any such demand shall produce his authority from the commission to make such inspection.

[1961 c 14 § 81.04.070. Prior: 1911 c 117 § 77; RRS § 10415.]

RCW 81.04.075 Manner of serving papers.

All notices, applications, complaints, findings of fact, opinions and orders required by this title to be served may be served by mail and service thereof shall be deemed complete when a true copy of such paper or document is deposited in the post office properly addressed and stamped.

[1961 c 14 § 81.04.075. Prior: 1933 c 165 § 7; RRS § 10458-1. Formerly RCW 81.04.370.]

RCW 81.04.080 Annual report.

Every public service company shall annually furnish to the commission a report in such form as the commission may require, and shall specifically answer all questions propounded to it by the commission, upon or concerning which the commission may need information. Such annual reports shall show in detail the amount of capital stock issued, the amounts paid therefor and the manner of payment for same, the dividends paid, the surplus fund, if any, and the number of stockholders, the funded and floating debts and the interest paid thereon, the cost and value of the company's property, franchises and equipment, the number of employees and the salaries paid each class, the accidents to passengers, employees and other persons and the cost thereof, the amounts expended for improvements each year, how expended and the character of such improvements, the earnings or receipts from each franchise or business and from all sources, the proportion thereof earned from business moving wholly within the state and the proportion earned from interstate traffic, the nature of the traffic movement showing the percentage of the ton miles each class of commodity bears to the total ton mileage, the operating and other expenses and the proportion of such expense incurred in transacting business wholly within the state, and the proportion incurred in transacting interstate business, such division to be shown according to such rules of division as the commission may prescribe, the balances of profit and loss, and a complete exhibit of the financial operations of the carrier each year, including an annual balance sheet. Such report shall also contain such information in relation to rates, charges or regulations concerning fares, charges or freights, or agreements, arrangements or contracts affecting the same, as the commission may require; and the commission may, in its discretion, for the purpose of enabling it the better to carry out the provisions of this title, prescribe the period of time within which all public service companies subject to the provisions of this title shall have, as near as may be, a uniform system of accounts, and the manner in which such accounts shall be kept. Such detailed report shall contain all the required statistics for the period of twelve months ending on the last day of any particular month prescribed by the commission for any public service company. Such reports shall be made out under oath and filed with the

commission at its office in Olympia on such date as the commission specifies by rule, unless additional time be granted in any case by the commission. The commission shall have authority to require any public service company to file monthly reports of earnings and expenses, and to file periodical or special, or both periodical and special, reports concerning any matter about which the commission is authorized or required by this or any other law, to inquire into or keep itself informed about, or which it is required to enforce, such periodical or special reports to be under oath whenever the commission so requires.

[1989 c 107 § 2; 1961 c 14 § 81.04.080. Prior: 1911 c 117 § 78, part; RRS § 10416, part.]

RCW 81.04.090 Forms of records to be prescribed.

The commission may, in its discretion, prescribe the forms of any and all accounts, records and memoranda to be kept by public service companies, including the accounts, records and memoranda of the movement of traffic, sales of its product, the receipts and expenditures of money. The commission shall at all times have access to all accounts, records and memoranda kept by public service companies, and may employ special agents or examiners, who shall have power to administer oaths and authority, under the order of the commission, to examine witnesses and to inspect and examine any and all accounts, records and memoranda kept by such companies. The commission may, in its discretion, prescribe the forms of any and all reports, accounts, records and memoranda to be furnished and kept by any public service company whose line or lines extend beyond the limits of this state, which are operated partly within and partly without the state, so that the same shall show any information required by the commission concerning the traffic movement, receipts and expenditures appertaining to those parts of the line within the state.

[1961 c 14 § 81.04.090. Prior: 1911 c 117 § 78, part; RRS § 10416, part.]

RCW 81.04.100 Production of out-of-state books and records.

The commission may by order with or without hearing require the production within this state, at such time and place as it may designate, of any books, accounts, papers or records kept by any public service company in any office or place without this state, or at the option of the company verified copies thereof, so that an examination thereof may be made by the commission or under its direction.

[1961 c 14 § 81.04.100. Prior: 1933 c 165 § 2; 1911 c 117 § 79; RRS § 10421.]

RCW 81.04.110 Complaint--Hearing.

Complaint may be made by the commission of its own motion or by any person or corporation, chamber of commerce, board of trade, or any commercial, mercantile, agricultural or manufacturing society, or any body politic or municipal corporation, by petition or complaint in writing, setting forth any act or thing done or omitted to be done by any public service

company or any person, persons, or entity acting as a public service company in violation, or claimed to be in violation, of any provision of law or of any order or rule of the commission.

When two or more public service companies or a person, persons, or entity acting as a public service company, (meaning to exclude municipal and other public corporations) are engaged in competition in any locality or localities in the state, either may make complaint against the other or others that the rates, charges, rules, regulations or practices of such other or others with or in respect to which the complainant is in competition, are unreasonable, unremunerative, discriminatory, illegal, unfair or intending or tending to oppress the complainant, to stifle competition, or to create or encourage the creation of monopoly, and upon such complaint or upon complaint of the commission upon its own motion, the commission shall have power, after notice and hearing as in other cases, to, by its order, subject to appeal as in other cases, correct the abuse complained of by establishing such uniform rates, charges, rules, regulations or practices in lieu of those complained of, to be observed by all of such competing public service companies in the locality or localities specified as shall be found reasonable, remunerative, nondiscriminatory, legal, and fair or tending to prevent oppression or monopoly or to encourage competition, and upon any such hearing it shall be proper for the commission to take into consideration the rates, charges, rules, regulations and practices of the public service company or companies complained of in any other locality or localities in the state.

All matters upon which complaint may be founded may be joined in one hearing, and no motion shall be entertained against a complaint for misjoinder of complaints or grievances or misjoinder of parties; and in any review of the courts of orders of the commission the same rule shall apply and pertain with regard to the joinder of complaints and parties as herein provided: PROVIDED, All grievances to be inquired into shall be plainly set forth in the complaint. No complaint shall be dismissed because of the absence of direct damage to the complainant.

Upon the filing of a complaint, the commission shall cause a copy thereof to be served upon the person or company complained of, which shall be accompanied by a notice fixing the time when and place where a hearing will be had upon such complaint. The time fixed for such hearing shall not be less than ten days after the date of the service of such notice and complaint, excepting as herein provided. Rules of practice and procedure not otherwise provided for in this title may be prescribed by the commission.

[1994 c 37 § 2; 1961 c 14 § 81.04.110. Prior: 1913 c 145 § 1; 1911 c 117 § 80; RRS § 10422.]

Notes:

Intent--1994 c 37: "It is the intent of the legislature to clarify that the utilities and transportation commission has the authority to make more efficient use of its resources, provide quicker resolution of complaints regarding transportation tariff matters, eliminate duplicative hearings on classification and violation matters, and to make certain that criminal proceedings involving alleged violations of transportation tariffs not be dismissed because of confusion regarding whether a defendant has received a classification by the commission." [1994 c 37 § 1.]

RCW 81.04.120 Hearing--Order--Record.

At the time fixed for the hearing mentioned in RCW 81.04.110, the complainant and the

person or corporation complained of shall be entitled to be heard and introduce such evidence as he or it may desire. The commission shall issue process to enforce the attendance of all necessary witnesses. At the conclusion of such hearing the commission shall make and render findings concerning the subject matter and facts inquired into and enter its order based thereon. A copy of such order, certified under the seal of the commission, shall be served upon the person or corporation complained of, or his or its attorney, which order shall, of its own force, take effect and become operative twenty days after the service thereof, except as otherwise provided. Where an order cannot, in the judgment of the commission, be complied with within twenty days, the commission may prescribe such additional time as in its judgment is reasonably necessary to comply with the order, and may, on application and for good cause shown, extend the time for compliance fixed in its order. A full and complete record of all proceedings had before the commission, or any member thereof, on any formal hearing had, and all testimony shall be taken down by a stenographer appointed by the commission, and the parties shall be entitled to be heard in person or by attorney. In case of an action to review any order of the commission, a transcript of such testimony, together with all exhibits introduced, and of the record and proceedings in the cause, shall constitute the record of the commission.

[1961 c 14 § 81.04.120. Prior: 1911 c 117 § 81; RRS § 10423.]

RCW 81.04.130 Suspension of tariff change.

Whenever any public service company, other than a railroad company, files with the commission any schedule, classification, rule, or regulation, the effect of which is to change any rate, fare, charge, rental, or toll previously charged, the commission has power, either upon its own motion or upon complaint, upon notice, to hold a hearing concerning the proposed change and the reasonableness and justness of it. Pending the hearing and the decision the commission may suspend the operation of the rate, fare, charge, rental, or toll, if the change is proposed by a common carrier subject to the jurisdiction of the commission, other than a solid waste collection company, for a period not exceeding seven months, and, if proposed by a solid waste collection company, for a period not exceeding ten months from the time the change would otherwise go into effect. After a full hearing the commission may make such order in reference to the change as would be provided in a hearing initiated after the change had become effective.

At any hearing involving any change in any schedule, classification, rule, or regulation the effect of which is to increase any rate, fare, charge, rental, or toll theretofore charged, the burden of proof to show that such increase is just and reasonable is upon the public service company. When any common carrier subject to the jurisdiction of the commission files any tariff, classification, rule, or regulation the effect of which is to decrease any rate, fare, or charge, the burden of proof to show that such decrease is just and reasonable is upon the common carrier.

[1993 c 300 § 1; 1984 c 143 § 1; 1961 c 14 § 81.04.130. Prior: 1941 c 162 § 1; 1937 c 169 § 2; 1933 c 165 § 3; 1915 c 133 § 1; 1911 c 117 § 82; Rem. Supp. 1941 § 10424.]

RCW 81.04.140 Order requiring joint action.

Whenever any order of the commission shall require joint action by two or more public service companies, such order shall specify that the same shall be made at their joint cost, and the companies affected shall have thirty days, or such further time, as the commission may prescribe, within which to agree upon the part or division of cost which each shall bear, and costs of operation and maintenance in the future, or the proportion of charges or revenue each shall receive from such joint service and the rules to govern future operations. If at the expiration of such time such companies shall fail to file with the commission a statement that an agreement has been made for the division or apportionment of such cost, the division of costs of operation and maintenance to be incurred in the future and the proportion of charges or revenue each shall receive from such joint service and the rules to govern future operations, the commission shall have authority, after further hearing, to enter a supplemental order fixing the proportion of such cost or expense to be borne by each company, and the manner in which the same shall be paid and secured.

[1961 c 14 § 81.04.140. Prior: 1911 c 117 § 83; RRS § 10425.]

RCW 81.04.150 Remunerative rate--No change without approval prohibited.

Whenever the commission finds, after hearing had upon its own motion or upon complaint as provided in this chapter, that any rate, toll, rental, or charge that has been the subject of complaint and inquiry is sufficiently remunerative to the public service company, other than a railroad company, affected by it, the commission may order that the rate, toll, rental, or charge shall not be changed, altered, abrogated, or discontinued, nor shall there be any change in the classification that will change or alter the rate, toll, rental, or charge without first obtaining the consent of the commission authorizing the change to be made.

[1984 c 143 § 2; 1961 c 14 § 81.04.150. Prior: 1911 c 117 § 84; RRS § 10426.]

RCW 81.04.160 Rules and regulations.

The commission is hereby authorized and empowered to adopt, promulgate and issue rules and regulations covering the bulletining of trains, showing the time of arrival and departure of all trains, and the probable arrival and departure of delayed trains; the conditions to be contained in and become a part of contracts for transportation of persons and property, and any and all services concerning the same, or connected therewith; the time that station rooms and offices shall be kept open; rules governing demurrage and reciprocal demurrage, and to provide reasonable penalties to expedite the prompt movement of freight and release of cars, the limits of express deliveries in cities and towns, and generally such rules as pertain to the comfort and convenience of the public concerning the subjects treated of in this title. Such rules and regulations shall be promulgated and issued by the commission on its own motion, and shall be served on the public service company affected thereby as other orders of the commission are served. Any public service company affected thereby, and deeming such rules and regulations, or

any of them, improper, unjust, unreasonable, or contrary to law, may within twenty days from the date of service of such order upon it file objections thereto with the commission, specifying the particular grounds of such objections. The commission shall, upon receipt of such objections, fix a time and place for hearing the same, and after a full hearing may make such changes or modifications thereto, if any, as the evidence may justify. The commission shall have, and it is hereby given, power to adopt rules to govern its proceedings, and to regulate the mode and manner of all investigations and hearings: PROVIDED, No person desiring to be present at such hearing shall be denied permission. Actions may be instituted to review rules and regulations promulgated under this section as in the case of orders of the commission.

[1961 c 14 § 81.04.160. Prior: 1911 c 117 § 85; RRS § 10427.]

RCW 81.04.170 Review of orders.

Any complainant or any public service company affected by any findings or order of the commission, and deeming such findings or order to be contrary to law, may, within thirty days after the service of the findings or order upon him or it, apply to the superior court of Thurston county for a writ of review, for the purpose of having the reasonableness and lawfulness of such findings or order inquired into and determined. Such writ shall be made returnable not later than thirty days from and after the date of the issuance thereof, unless upon notice to all parties affected further time be allowed by the court, and shall direct the commission to certify its record in the case to the court. Such cause shall be heard by the court without the intervention of a jury on the evidence and exhibits introduced before the commission and certified to by it. Upon such hearing the superior court shall enter judgment either affirming or setting aside or remanding for further action the findings or order of the commission under review. The reasonable cost of preparing the transcript of testimony taken before the commission shall be assessable as part of the statutory court costs, and the amount thereof, if collected by the commission, shall be deposited in the public service revolving fund. In case such findings or order be set aside, or reversed and remanded, the court shall make specific findings based upon evidence in the record indicating clearly all respects in which the commission's findings or order are erroneous.

[1961 c 14 § 81.04.170. Prior: 1937 c 169 § 3; 1911 c 117 § 86; RRS § 10428.]

RCW 81.04.180 Supersedeas.

The pendency of any writ of review shall not of itself stay or suspend the operation of the order of the commission, but the superior court in its discretion may restrain or suspend, in whole or in part, the operation of the commission's order pending the final hearing and determination of the suit.

No order so restraining or suspending an order of the commission relating to rates, fares, charges, tolls or rentals, or rules or regulations, practices, classifications or contracts affecting the same, shall be made by the superior court otherwise than upon three days' notice and after hearing, and if a supersedeas is granted the order granting the same shall contain a specific finding, based upon evidence submitted to the court making the order, and identified by

reference thereto, that great or irreparable damage would otherwise result to the petitioner, and specifying the nature of the damage.

In case the order of the commission under review is superseded by the court, it shall require a bond, with good and sufficient surety, conditioned that such company petitioning for such review shall answer for all damages caused by the delay in the enforcement of the order of the commission, and all compensation for whatever sums for transportation any person or corporation shall be compelled to pay pending the review proceedings in excess of the sum such person or corporations would have been compelled to pay if the order of the commission had not been suspended.

The court may, in addition to or in lieu of the bond herein provided for, require such other or further security for the payment of such excess charges or damages as it may deem proper.

[1961 c 14 § 81.04.180. Prior: 1933 c 165 § 6; prior: 1931 c 119 § 2; 1911 c 117 § 87; RRS § 10429.]

RCW 81.04.190 Appellate review.

The commission, any public service company or any complainant may, after the entry of judgment in the superior court in any action of review, seek appellate review as in other cases.

[1988 c 202 § 63; 1971 ex.s. c 107 § 5; 1961 c 14 § 81.04.190. Prior: 1911 c 117 § 88; RRS § 10430.]

Notes:

Rules of court: Cf. RAP 2.2.

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 81.04.200 Rehearing before commission.

Any public service company affected by any order of the commission, and deeming itself aggrieved, may, after the expiration of two years from the date of such order taking effect, petition the commission for a rehearing upon the matters involved in such order, setting forth in such petition the grounds and reasons for such rehearing, which grounds and reasons may comprise and consist of changed conditions since the issuance of such order, or by showing a result injuriously affecting the petitioner which was not considered or anticipated at the former hearing, or that the effect of such order has been such as was not contemplated by the commission or the petitioner, or for any good and sufficient cause which for any reason was not considered and determined in such former hearing. Upon the filing of such petition, such proceedings shall be had thereon as are provided for hearings upon complaint, and such orders may be reviewed as are other orders of the commission: PROVIDED, That no order superseding the order of the commission denying such rehearing shall be granted by the court pending the review. In case any order of the commission shall not be reviewed, but shall be complied with by the public service company, such petition for rehearing may be filed within six months from and after the date of the taking effect of such order, and the proceedings thereon shall be as in this section provided. The commission, may, in its discretion, permit the filing of a petition for

rehearing at any time. No order of the commission upon a rehearing shall affect any right of action or penalty accruing under the original order unless so ordered by the commission.

[1961 c 14 § 81.04.200. Prior: 1911 c 117 § 89; RRS § 10431.]

RCW 81.04.210 Commission may change orders.

The commission may at any time, upon notice to the public service company affected, and after opportunity to be heard as provided in the case of complaints rescind, alter or amend any order or rule made, issued or promulgated by it, and any order or rule rescinding, altering or amending any prior order or rule shall, when served upon the public service company affected, have the same effect as herein provided for original orders and rules.

[1961 c 14 § 81.04.210. Prior: 1911 c 117 § 90; RRS § 10432.]

RCW 81.04.220 Reparations.

When complaint has been made to the commission concerning the reasonableness of any rate, fare, toll, rental or charge for any service performed by any public service company, and the same has been investigated by the commission, and the commission has determined that the public service company has charged an excessive or exorbitant amount for such service, and the commission has determined that any party complainant is entitled to an award of damages, the commission shall order that the public service company pay to the complainant the excess amount found to have been charged, whether such excess amount was charged and collected before or after the filing of said complaint, with interest from the date of the collection of said excess amount.

[1961 c 14 § 81.04.220. Prior: 1943 c 258 § 1; 1937 c 29 § 1; Rem. Supp. 1943 § 10433.]

RCW 81.04.230 Overcharges--Refund.

When complaint has been made to the commission that any public service company has charged an amount for any service rendered in excess of the lawful rate in force at the time such charge was made, and the same has been investigated and the commission has determined that the overcharge allegation is true, the commission may order that the public service company pay to the complainant the amount of the overcharge so found, whether such overcharge was made before or after the filing of said complaint, with interest from the date of collection of such overcharge.

[1961 c 14 § 81.04.230. Prior: 1937 c 29 § 2; RRS § 10433-1.]

RCW 81.04.235 Limitation of actions.

All complaints against public service companies for recovery of overcharges shall be filed with the commission within two years from the time the cause of action accrues, and not

after, except as hereinafter provided, and except that if claim for the overcharge has been presented in writing to the public service company within the two-year period of limitation, said period shall be extended to include six months from the time notice in writing is given by the public service company to the claimant of disallowance of the claim, or any part or parts thereof, specified in the notice.

If on or before expiration of the two-year period of limitation for the recovery of overcharges, a public service company begins action under RCW 81.28.270 for recovery of charges in respect of the same transportation service, or, without beginning action, collects charges in respect of that service, said period of limitation shall be extended to include ninety days from the time such action is begun or such charges are collected by the carrier.

All complaints against public service companies for the recovery of damages not based on overcharges shall be filed with the commission within six months from the time the cause of action accrues except as hereinafter provided.

The six-month period of limitation for recovery of damages not based on overcharges shall be extended for a like period and under the same conditions as prescribed for recovery of overcharges. If the six-month period for recovery of damages not based on overcharges has expired at the time action is commenced under RCW 81.28.270 for recovery of charges with respect to the same transportation service, or, without beginning such action, charges are collected with respect to that service, complaints therefor shall be filed with the commission within ninety days from the commencement of such action or the collection of such charges by the carrier.

[1963 c 59 § 4; 1961 c 14 § 81.04.235. Prior: 1955 c 79 § 5.]

RCW 81.04.236 When cause of action deemed to accrue.

The cause of action for the purposes of RCW 81.04.235, 81.04.240, and 81.28.270 shall be deemed to accrue: (a) In respect of a shipment of property, upon delivery or tender of delivery thereof by the carrier, and not after; (b) in respect of goods or service or services other than a shipment of property, upon the rendering of an invoice or statement of charges by the public service company, and not after.

The provisions of this section shall extend to and embrace cases in which the cause of action has heretofore accrued as well as cases in which the cause of action may hereafter accrue.

[1961 c 14 § 81.04.236. Prior: 1955 c 79 § 6.]

RCW 81.04.240 Action in court on reparations and overcharges.

If the public service company does not comply with the order of the commission for the payment of damages or overcharges within the time limited in the order, action may be brought in any superior court where service may be had upon the company to recover the amount of damages or overcharges with interest. The commission shall certify and file its record in the case, including all exhibits, with the clerk of the court within thirty days after such action is started and the action shall be heard on the evidence and exhibits introduced before the

commission and certified to by it.

If the complainant shall prevail in the action, the court shall enter judgment for the amount of damages or overcharges with interest and shall allow complainant a reasonable attorney's fee, and the cost of preparing and certifying the record for the benefit of and to be paid to the commission by complainant, and deposited by the commission in the public service revolving fund, said sums to be fixed and collected as a part of the costs of the action.

If the order of the commission is found contrary to law or erroneous by reason of the rejection of testimony properly offered, the court shall remand the cause to the commission with instructions to receive the testimony so proffered and rejected and enter a new order based upon the evidence theretofore taken and such as it is directed to receive.

The court may remand any action which is reversed by it to the commission for further action.

Appeals to the supreme court shall lie as in other civil cases. Action to recover damages or overcharges shall be filed in the superior court within one year from the date of the order of the commission.

The procedure provided in this section is exclusive, and neither the supreme court nor any superior court shall have jurisdiction save in the manner hereinbefore provided.

[1961 c 14 § 81.04.240. Prior: 1955 c 79 § 4; 1943 c 258 § 2; 1937 c 29 § 3; Rem. Supp. 1943 § 10433-2.]

RCW 81.04.250 Determination of rates.

The commission has the power upon complaint or upon its own motion to prescribe and authorize just and reasonable rates for the transportation of persons or property by carriers other than railroad companies, and shall exercise that power whenever and as often as it deems necessary or proper. The commission shall, before any hearing is had upon the complaint or motion, notify the complainants and the carrier concerned of the time and place of the hearing by giving at least ten days' written notice thereof, specifying that at the time and place designated a hearing will be held for the purpose of prescribing and authorizing the rates. The notice is sufficient to authorize the commission to inquire into and pass upon the matters designated in this section.

In exercising this power the commission may use any standard, formula, method, or theory of valuation reasonably calculated to arrive at the objective of prescribing and authorizing just and reasonable rates.

In the exercise of this power the commission may give consideration, in addition to other factors, to the following:

- (1) To the effect of the rates upon movement of traffic by the carriers;
- (2) To the public need for adequate transportation facilities, equipment, and service at the lowest level of charges consistent with the provision, maintenance, and renewal of the facilities, equipment and service; and
- (3) To the carrier need for revenue of a level that under honest, efficient, and economical management is sufficient to cover the cost (including all operating expenses, depreciation accruals, rents, and taxes of every kind) of providing adequate transportation service, plus an

amount equal to the percentage of that cost as is reasonably necessary for the provision, maintenance, and renewal of the transportation facilities or equipment and a reasonable profit to the carrier. The relation of carrier expenses to carrier revenues may be deemed the proper test of a reasonable profit.

This section does not apply to railroad companies, which shall be regulated in this regard by *chapter 81.34 RCW and rules adopted thereunder.

[1984 c 143 § 3; 1961 c 14 § 81.04.250. Prior: 1951 c 75 § 1; 1933 c 165 § 4; 1913 c 182 § 1; 1911 c 117 § 92; RRS § 10441.]

Notes:

***Reviser's note:** Chapter 81.34 RCW was repealed by 1991 c 49 § 1.

RCW 81.04.260 Summary proceedings.

Whenever the commission shall be of opinion that any public service company is failing or omitting, or about to fail or omit, to do anything required of it by law, or by order, direction or requirement of the commission, or is doing anything, or about to do anything, or permitting anything, or about to permit anything to be done contrary to or in violation of law or of any order, direction or requirement of the commission authorized by this title, it shall direct the attorney general to commence an action or proceeding in the superior court of the state of Washington for Thurston county, or in the superior court of any county in which such company may do business, in the name of the state of Washington on the relation of the commission, for the purpose of having such violations or threatened violations stopped and prevented, either by mandamus or injunction. The attorney general shall thereupon begin such action or proceeding by petition to such superior court, alleging the violation complained of, and praying for appropriate relief by way of mandamus or injunction. It shall thereupon be the duty of the court to specify a time, not exceeding twenty days after the service of the copy of the petition, within which the public service company complained of must answer the petition. In case of default in answer or after answer, the court shall immediately inquire into the facts and circumstances in such manner as the court shall direct, without other or formal pleadings, and without respect to any technical requirement. Such persons or corporations as the court may deem necessary or proper to be joined as parties, in order to make its judgment, order or writ effective, may be joined as parties. The final judgment in any such action or proceeding shall either dismiss the action or proceeding or direct that the writ of mandamus or injunction, or both, issue as prayed for in the petition, or in such other modified form as the court may determine will afford appropriate relief. Appellate review of the final judgment may be sought in the same manner and with the same effect as review of judgments of the superior court in actions to review orders of the commission. All provisions of this chapter relating to the time of review, the manner of perfecting the same, the filing of briefs, hearings and supersedeas, shall apply to appeals to the supreme court or the court of appeals under the provisions of this section.

[1988 c 202 § 64; 1971 c 81 § 143; 1961 c 14 § 81.04.260. Prior: 1911 c 117 § 93; RRS § 10442.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 81.04.270 Merchandise accounts to be kept separate.

Any public service company engaging in the sale of merchandise or appliances or equipment shall keep separate accounts, as prescribed by the commission, of its capital employed in such business and of its revenues therefrom and operating expenses thereof. The capital employed in such business shall not constitute a part of the fair value of said company's property for rate making purposes, nor shall the revenues from or operating expenses of such business constitute a part of the operating revenues and expenses of said company as a public service company.

[1961 c 14 § 81.04.270. Prior: 1933 c 165 § 8; RRS § 10458-2.]

RCW 81.04.280 Purchase and sale of stock by employees.

No public service company shall permit any employee to sell, offer for sale, or solicit the purchase of any security of any other person or corporation during such hours as such employee is engaged to perform any duty of such public service company; nor shall any public service company by any means or device require any employee to purchase or contract to purchase any of its securities or those of any other person or corporation; nor shall any public service company require any employee to permit the deduction from his wages or salary of any sum as a payment or to be applied as a payment of any purchase or contract to purchase any security of such public service company or of any other person or corporation.

[1961 c 14 § 81.04.280. Prior: 1933 c 165 § 9; RRS § 10458-3.]

RCW 81.04.290 Sale of stock to employees and patrons.

A corporate public service company, either heretofore or hereafter organized under the laws of this state, may sell to its employees and patrons any increase of its capital stock, or part thereof, without first offering it to existing stockholders: PROVIDED, That such sale is approved by the holders of a majority of the capital stock, at a regular or special meeting held after notice given as to the time, place, and object thereof as provided by law and the bylaws of the company. Such sales shall be at prices and in amounts for each purchaser and upon terms and conditions as set forth in the resolution passed at the stockholders' meeting, or in a resolution passed at a subsequent meeting of the board of trustees if the resolution passed at the stockholders' meeting shall authorize the board to determine prices, amounts, terms, and conditions, except that in either event a minimum price for the stock must be fixed in the resolution passed at the stockholders' meeting.

[1961 c 14 § 81.04.290. Prior: 1955 c 79 § 7; 1923 c 110 § 1; RRS § 10344-1.]

RCW 81.04.300 Budgets to be filed by companies--Supplementary budgets.

The commission may regulate, restrict, and control the budgets of expenditures of public

service companies. Each company shall prepare a budget showing the amount of money which, in its judgment, will be needed during the ensuing year for maintenance, operation, and construction, classified by accounts as prescribed by the commission, and shall within ten days of the date it is approved by the company file it with the commission for its investigation and approval or rejection. When a budget has been filed with the commission it shall examine into and investigate it to determine whether the expenditures therein proposed are fair and reasonable and not contrary to public interest.

Adjustments or additions to budget expenditures may be made from time to time during the year by filing a supplementary budget with the commission for its investigation and approval or rejection.

[1961 c 14 § 81.04.300. Prior: 1959 c 248 § 15; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 81.04.310 Commission's control over expenditures.

The commission may, both as to original and supplementary budgets, prior to the making or contracting for the expenditure of any item therein, and after notice to the company and a hearing thereon, reject any item of the budget. The commission may require any company to furnish further information, data, or detail as to any proposed item of expenditure.

Failure of the commission to object to any item of expenditure within sixty days of the filing of any original budget or within thirty days of the filing of any supplementary budget shall constitute authority to the company to proceed with the making of or contracting for such expenditure, but such authority may be terminated at any time by objection made thereto by the commission prior to the making of or contracting for such expenditure.

Examination, investigation, and determination of the budget by the commission shall not bar or estop it from later determining whether any of the expenditures made thereunder are fair, reasonable, and commensurate with the service, material, supplies, or equipment received.

[1961 c 14 § 81.04.310. Prior: 1959 c 248 § 16; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 81.04.320 Budget rules and regulations.

The commission may prescribe the necessary rules and regulations to place RCW 81.04.300 through 81.04.330 in operation. It may by general order, exempt in whole or in part from the operation thereof companies whose gross operating revenues are less than twenty-five thousand dollars a year. The commission may upon request of any company withhold from publication during such time as the commission may deem advisable, any portion of any original or supplementary budget relating to proposed capital expenditures.

[1961 c 14 § 81.04.320. Prior: 1959 c 248 § 17; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 81.04.330 Effect of unauthorized expenditure--Emergencies.

Any public service company may make or contract for any rejected item of expenditure,

but in such case the same shall not be allowed as an operating expense, or as to items of construction, as a part of the fair value of the company's property used and useful in serving the public: PROVIDED, That such items of construction may at any time thereafter be so allowed in whole or in part upon proof that they are used and useful. Any company may upon the happening of any emergency caused by fire, flood, explosion, storm, earthquake, riot, or insurrection, or for the immediate preservation or restoration to condition of usefulness of any of its property, the usefulness of which has been destroyed by accident, make the necessary expenditure therefor free from the operation of RCW 81.04.300 through 81.04.330.

Any finding and order entered by the commission shall be in effect until vacated and set aside in proper proceedings for review thereof.

[1961 c 14 § 81.04.330. Prior: 1959 c 248 § 18; prior: 1933 c 165 § 10, part; RRS § 10458-4, part.]

RCW 81.04.350 Depreciation and retirement accounts.

The commission shall have power after hearing to require any or all public service companies to carry proper and adequate depreciation or retirement accounts in accordance with such rules, regulations and forms of accounts as the commission may prescribe. The commission may from time to time ascertain and by order fix the proper and adequate rates of depreciation or retirement of the several classes of property of each public service company. Each public service company shall conform its depreciation or retirement accounts to the rates so prescribed. In fixing the rate of the annual depreciation or retirement charge, the commission may consider the rate and amount theretofore charged by the company for depreciation or retirement.

The commission shall have and exercise like power and authority over all other reserve accounts of public service companies.

[1961 c 14 § 81.04.350. Prior: 1937 c 169 § 4; 1933 c 165 § 13; RRS § 10458-7.]

RCW 81.04.360 Excessive earnings to reserve fund.

If any public service company earns in the period of five consecutive years immediately preceding the commission order fixing rates for such company a net utility operating income in excess of a reasonable rate of return upon the fair value of its property used and useful in the public service, the commission shall take official notice of such fact and of whether any such excess earnings shall have been invested in such company's plant or otherwise used for purposes beneficial to the consumers of such company and may consider such facts in fixing rates for such company.

[1961 c 14 § 81.04.360. Prior: 1959 c 285 § 3; 1933 c 165 § 14; RRS § 10458-8.]

RCW 81.04.380 Penalties--Violations by public service companies.

Every public service company, and all officers, agents and employees of any public service company, shall obey, observe and comply with every order, rule, direction or

requirement made by the commission under authority of this title, so long as the same shall be and remain in force. Any public service company which shall violate or fail to comply with any provision of this title, or which fails, omits or neglects to obey, observe or comply with any order, rule, or any direction, demand or requirement of the commission, shall be subject to a penalty of not to exceed the sum of one thousand dollars for each and every offense. Every violation of any such order, direction or requirement of this title shall be a separate and distinct offense, and in case of a continuing violation every day's continuance thereof shall be and be deemed to be a separate and distinct offense.

[1961 c 14 § 81.04.380. Prior: 1911 c 117 § 94; RRS § 10443.]

RCW 81.04.385 Penalties--Violations by officers, agents, and employees of public service companies and persons or entities acting as public service companies.

Every officer, agent or employee of any public service company or any person, persons, or entity acting as a public service company, who shall violate or fail to comply with, or who procures, aids or abets any violation by any public service company of any provision of this title, or who shall fail to obey, observe or comply with any order of the commission, or any provision of any order of the commission, or who procures, aids or abets any such public service company in its failure to obey, observe and comply with any such order or provision, shall be guilty of a gross misdemeanor.

[1994 c 37 § 3; 1961 c 14 § 81.04.385. Prior: 1911 c 117 § 95; RRS § 10444. Formerly RCW 81.04.390, part.]

Notes:

Intent--1994 c 37: See note following RCW 81.04.110.

RCW 81.04.387 Penalties--Violations by other corporations.

Every corporation, other than a public service company, which shall violate any provision of this title, or which shall fail to obey, observe or comply with any order of the commission under authority of this title, so long as the same shall be and remain in force, shall be subject to a penalty of not to exceed the sum of one thousand dollars for each and every offense. Every such violation shall be a separate and distinct offense, and the penalty shall be recovered in an action as provided in RCW 81.04.400.

[1961 c 14 § 81.04.387. Prior: 1911 c 117 § 96; RRS § 10445. Formerly RCW 81.04.380, part.]

RCW 81.04.390 Penalties--Violations by persons.

Every person who, either individually, or acting as an officer or agent of a corporation other than a public service company, violates any provision of this title, or fails to observe, obey, or comply with any order made by the commission under this title, so long as the same is or remains in force, or who procures, aids, or abets any such corporation in its violation of this title, or in its failure to obey, observe, or comply with any such order, is guilty of a gross

misdemeanor, except that a violation pertaining to equipment on motor carriers transporting hazardous material is a misdemeanor.

[1980 c 104 § 5; 1961 c 14 § 81.04.390. Prior: 1911 c 117 § 97; RRS § 10446.]

RCW 81.04.400 Actions to recover penalties--Disposition of fines, fees, penalties.

Actions to recover penalties under this title shall be brought in the name of the state of Washington in the superior court of Thurston county, or in the superior court of any county in or through which such public service company may do business. In all such actions the procedure and rules of evidence shall be the same as in ordinary civil actions, except as otherwise herein provided. All fines and penalties recovered by the state under this title shall be paid into the treasury of the state and credited to the state general fund or such other fund as provided by law: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended.

[1987 c 202 § 241; 1969 ex.s. c 199 § 38; 1961 c 14 § 81.04.400. Prior: 1911 c 117 § 98; RRS § 10447.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 81.04.405 Additional penalties--Violations by public service companies and officers, agents, and employees.

In addition to all other penalties provided by law every public service company subject to the provisions of this title and every officer, agent or employee of any such public service company who violates or who procures, aids or abets in the violation of any provision of this title or any order, rule, regulation or decision of the commission, every person or corporation violating the provisions of any cease and desist order issued pursuant to RCW 81.04.510, and every person or entity found in violation pursuant to a complaint under RCW 81.04.110, shall incur a penalty of one hundred dollars for every such violation. Each and every such violation shall be a separate and distinct offense and in case of a continuing violation every day's continuance shall be and be deemed to be a separate and distinct violation. Every act of commission or omission which procures, aids or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty herein provided for.

The penalty herein provided for shall become due and payable when the person incurring the same receives a notice in writing from the commission describing such violation with reasonable particularity and advising such person that the penalty is due. The commission may, upon written application therefor, received within fifteen days, remit or mitigate any penalty provided for in this section or discontinue any prosecution to recover the same upon such terms as it in its discretion shall deem proper and shall have authority to ascertain the facts upon all such applications in such manner and under such regulations as it may deem proper. If the amount of such penalty is not paid to the commission within fifteen days after receipt of notice

imposing the same or application for remission or mitigation has not been made within fifteen days after violator has received notice of the disposition of such application the attorney general shall bring an action in the name of the state of Washington in the superior court of Thurston county or of some other county in which such violator may do business, to recover such penalty. In all such actions the procedure and rules of evidence shall be the same as an ordinary civil action except as otherwise herein provided. All penalties recovered under this title shall be paid into the state treasury and credited to the public service revolving fund.

[1994 c 37 § 4; 1973 c 115 § 2; 1963 c 59 § 3.]

Notes:

Intent--1994 c 37: See note following RCW 81.04.110.

RCW 81.04.410 Orders and rules conclusive.

In all actions between private parties and public service companies involving any rule or order of the commission, and in all actions for the recovery of penalties provided for in this title, or for the enforcement of the orders or rules issued and promulgated by the commission, the said orders and rules shall be conclusive unless set aside or annulled in a review as in this title provided.

[1961 c 14 § 81.04.410. Prior: 1911 c 117 § 99; RRS § 10448.]

RCW 81.04.420 Commission intervention where order or rule is involved.

In all court actions involving any rule or order of the commission, where the commission has not been made a party, the commission shall be served with a copy of all pleadings, and shall be entitled to intervene. Where the fact that the action involves a rule or order of the commission does not appear until the time of trial, the court shall immediately direct the clerk to notify the commission of the pendency of such action, and shall permit the commission to intervene in such action.

The failure to comply with the provisions of this section shall render void and of no effect any judgment in such action, where the effect of such judgment is to modify or nullify any rule or order of the commission.

[1961 c 14 § 81.04.420. Prior: 1943 c 67 § 1; Rem. Supp. 1943 § 10448-1.]

RCW 81.04.430 Findings of department prima facie correct.

Whenever the commission has issued or promulgated any order or rule, in any writ of review brought by a public service company to determine the reasonableness of such order or rule, the findings of fact made by the commission shall be prima facie correct, and the burden shall be upon said public service company to establish the order or rule to be unreasonable or unlawful.

[1961 c 14 § 81.04.430. Prior: 1911 c 117 § 100; RRS § 10449.]

RCW 81.04.440 Companies liable for damages.

In case any public service company shall do, cause to be done or permit to be done any act, matter or thing prohibited, forbidden or declared to be unlawful, or shall omit to do any act, matter or thing required to be done, either by any law of this state, by this title or by any order or rule of the commission, such public service company shall be liable to the persons or corporations affected thereby for all loss, damage or injury caused thereby or resulting therefrom, and in case of recovery if the court shall find that such act or omission was wilful, it may, in its discretion, fix a reasonable counsel or attorney's fee, which shall be taxed and collected as part of the costs in the case. An action to recover for such loss, damage or injury may be brought in any court of competent jurisdiction by any person or corporation.

[1961 c 14 § 81.04.440. Prior: 1911 c 117 § 102; RRS § 10451.]

RCW 81.04.450 Certified copies of orders, rules, etc.--Evidentiary effect.

Upon application of any person the commission shall furnish certified copies of any classification, rate, rule, regulation or order established by such commission, and the printed copies published by authority of the commission, or any certified copy of any such classification, rate, rule, regulation or order, with seal affixed, shall be admissible in evidence in any action or proceeding, and shall be sufficient to establish the fact that the charge, rate, rule, order or classification therein contained is the official act of the commission. When copies of any classification, rate, rule, regulation or order not contained in the printed reports, or copies of papers, accounts or records of public service companies filed with the commission shall be demanded from the commission for proper use, the commission shall charge a reasonable compensation therefor.

[1961 c 14 § 81.04.450. Prior: 1911 c 117 § 103; RRS § 10452.]

RCW 81.04.460 Commission to enforce public service laws--Employees as peace officers.

It shall be the duty of the commission to enforce the provisions of this title and all other acts of this state affecting public service companies, the enforcement of which is not specifically vested in some other officer or tribunal. Any employee of the commission may, without a warrant, arrest any person found violating in his presence any provision of this title, or any rule or regulation adopted by the commission: PROVIDED, That each such employee shall be first specifically designated in writing by the commission or a member thereof as having been found to be a fit and proper person to exercise such authority. Upon being so designated such person shall be a peace officer and a police officer for the purposes herein mentioned.

[1961 c 173 § 2; 1961 c 14 § 81.04.460. Prior: 1911 c 117 § 101; RRS § 10450.]

RCW 81.04.470 Right of action not released--Penalties cumulative.

This title shall not have the effect to release or waive any right of action by the state or any person for any right, penalty or forfeiture which may have arisen or may hereafter arise under any law of this state; and all penalties accruing under this title shall be cumulative of each other, and a suit for the recovery of one penalty shall not be a bar to the recovery of any other: PROVIDED, That no contract, receipt, rule or regulation shall exempt any corporation engaged in transporting livestock by railway from liability of a common carrier, or carrier of livestock which would exist had no contract, receipt, rule or regulation been made or entered into.

[1961 c 14 § 81.04.470. Prior: 1911 c 117 § 104; RRS § 10453. Formerly RCW 81.04.470 and 81.04.480.]

RCW 81.04.490 Application to municipal utilities.

Nothing in this title shall authorize the commission to make or enforce any order affecting rates, tolls, rentals, contracts or charges or service rendered, or the safety, adequacy or sufficiency of the facilities, equipment, instrumentalities or buildings, or the reasonableness of rules or regulations made, furnished, used, supplied or in force affecting any street railroad owned and operated by any city or town, but all other provisions enumerated herein shall apply to public utilities owned by any city or town.

[1961 c 14 § 81.04.490. Prior: 1911 c 117 § 105; RRS § 10454.]

RCW 81.04.500 Duties of attorney general.

It shall be the duty of the attorney general to represent and appear for the people of the state of Washington and the commission in all actions and proceedings involving any question under this title, or under or in reference to any act or order of the commission; and it shall be the duty of the attorney general generally to see that all laws affecting any of the persons or corporations herein enumerated are complied with, and that all laws, the enforcement of which devolves upon the commission, are enforced, and to that end he is authorized to institute, prosecute and defend all necessary actions and proceedings.

[1961 c 14 § 81.04.500. Prior: 1911 c 117 § 5; RRS § 10341.]

RCW 81.04.510 Engaging in business or operating without approval or authority--Procedure.

Whether or not any person or corporation is conducting business requiring operating authority, or has performed or is performing any act requiring approval of the commission without securing such approval, shall be a question of fact to be determined by the commission. Whenever the commission believes that any person or corporation is engaged in operations without the necessary approval or authority required by any provision of this title, it may institute a special proceeding requiring such person or corporation to appear before the commission at a location convenient for witnesses and the production of evidence and bring with

him books, records, accounts and other memoranda, and give testimony under oath as to his operations or acts, and the burden shall rest upon such person or corporation of proving that his operations or acts are not subject to the provisions of this chapter. The commission may consider any and all facts that may indicate the true nature and extent of the operations or acts and may subpoena such witnesses and documents as it deems necessary.

After having made the investigation herein described, the commission is authorized and directed to issue the necessary order or orders declaring the operations or acts to be subject to, or not subject to, the provisions of this title. In the event the operations or acts are found to be subject to the provisions of this title, the commission is authorized and directed to issue cease and desist orders to all parties involved in the operations or acts.

In proceedings under this section no person or corporation shall be excused from testifying or from producing any book, waybill, document, paper or account before the commission when ordered to do so, on the ground that the testimony or evidence, book, waybill, document, paper or account required of him may tend to incriminate him or subject him to penalty or forfeiture; but no person or corporation shall be prosecuted, punished or subjected to any penalty or forfeiture for or on account of any account, transaction, matter or thing concerning which he shall under oath have testified or produced documentary evidence in proceedings under this section: PROVIDED, That no person so testifying shall be exempt from prosecution or punishment for any perjury committed by him in his testimony.

[1973 c 115 § 15.]

RCW 81.04.520 Rate regulation study.

The commission, together with the Hanford low-level radioactive waste disposal site operator and other state agencies and parties as necessary, shall study and assess the need for procedures that include, but are not limited to: Assuring that the operator's rates are fair, just, reasonable, and sufficient considering the value of the operator's leasehold and license interests, the unique nature of its business operations, and the operator's liability associated with the site and its investment incurred over the term of its operations, and the rate of return equivalent to that earned by comparable enterprises; and for ensuring that the commission's costs of regulation are recovered when the federal low-level waste policy act amendment of 1985 results in the regional site being the exclusive site option for Northwest low-level waste compact generators, after January 1, 1993. If, following receipt of the study, the legislature authorizes the commission to regulate the operator's rates, such rates shall not take effect until January 1, 1993, when the regional site will be the exclusive site option for Northwest low-level waste compact generators.

[1998 c 245 § 164; 1990 c 21 § 8.]

Notes:

Low-level radioactive test sites: Chapter 81.100 RCW.

RCW 81.04.530 Controlled substances, alcohol.

A person or employer operating as a motor carrier shall comply with the requirements of the United States department of transportation federal motor carrier safety regulations as contained in Title 49 C.F.R. Part 382, controlled substances and alcohol use and testing. A person or employer who begins or conducts commercial motor vehicle operations without having a controlled substance and alcohol testing program that is in compliance with the requirements of Title 49 C.F.R. Part 382 is subject to a penalty, under the process set forth in RCW 81.04.405, of up to one thousand five hundred dollars and up to an additional five hundred dollars for each motor vehicle driver employed by the person or employer who is not in compliance with the motor vehicle driver testing requirements. A person or employer having actual knowledge that a driver has tested positive for controlled substances or alcohol who allows a positively tested person to continue to perform a safety-sensitive function is subject to a penalty, under the process set forth in RCW 81.04.405, of one thousand five hundred dollars.

[1999 c 351 § 6.]

**Chapter 81.08 RCW
SECURITIES**

Sections

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81.08.140	State not obligated.
81.08.150	Authority of commission--Not affected by requirements of this chapter.

RCW 81.08.010 Definition.

The term "public service company", as used in this chapter, shall mean every company now or hereafter engaged in business in this state as a public utility and subject to regulation as to rates and service by the utilities and transportation commission under the provisions of this title: PROVIDED, That it shall not include any such company the issuance of stocks and securities of which is subject to regulation by the Interstate Commerce Commission:

PROVIDED FURTHER, That it shall not include any "motor carrier" as that term is defined in RCW 81.80.010 or any "garbage and refuse collection company" subject to the provisions of chapter 81.77 RCW.

[1981 c 13 § 3; 1965 ex.s. c 105 § 3; 1961 c 14 § 81.08.010. Prior: 1959 c 248 § 3; 1957 c 205 § 2; 1953 c 95 § 9; prior: 1933 c 151 § 1, part; RRS § 10439-1, part.]

RCW 81.08.012 "Evidence of indebtedness"--Limitation of term.

The term "evidence of indebtedness," as used in this chapter, shall not include conditional sales contracts or purchase money chattel mortgages.

[1961 c 14 § 81.08.012. Prior: 1951 c 227 § 2.]

RCW 81.08.020 Control vested in state.

The power of public service companies to issue stocks and stock certificates or other evidence of interest or ownership, and bonds, notes and other evidences of indebtedness and to create liens on their property situated within this state is a special privilege, the right of supervision, regulation, restriction, and control of which is and shall continue to be vested in the state, and such power shall be exercised as provided by law and under such rules and regulations as the commission may prescribe.

[1961 c 14 § 81.08.020. Prior: 1933 c 151 § 2; RRS § 10439-2.]

RCW 81.08.030 Authority to issue.

A public service company may issue stock and stock certificates or other evidence of interest or ownership, or bonds, notes or other evidence of indebtedness payable on demand or at periods of more than twelve months after the date thereof, for the following purposes only: The acquisition of property, or the construction, completion, extension, or improvement of its facilities, or the improvement or maintenance of its service, or the issuance of stock dividends, or the discharge or refunding of its obligations, or the reimbursement of moneys actually expended from income or from any other moneys in the treasury of the company not secured by or obtained from the issue of stock or stock certificates or other evidence of interest or ownership, or bonds, notes or other evidence of indebtedness of the company for any of the aforesaid purposes except maintenance of service, in cases where the applicant keeps its accounts and vouchers for such expenditures in such manner as to enable the commission to ascertain the amount of money so expended and the purpose for which the expenditure was made.

[1961 c 14 § 81.08.030. Prior: 1953 c 95 § 10; 1937 c 30 § 1; 1933 c 151 § 3; RRS § 10439-3.]

RCW 81.08.040 Prior to issuance--Filing required--Contents.

Any public service company that undertakes to issue stocks, stock certificates, other evidence of interest or ownership, bonds, notes, or other evidences of indebtedness shall file with

the commission before such issuance:

(1) A description of the purposes for which the issuance is made, including a certification by an officer authorized to do so that the proceeds from any such financing is for one or more of the purposes allowed by this chapter;

(2) A description of the proposed issuance including the terms of financing; and

(3) A statement as to why the transaction is in the public interest.

[1994 c 251 § 8; 1961 c 14 § 81.08.040. Prior: 1933 c 151 § 4; RRS § 10439-4.]

RCW 81.08.070 Fee schedule.

Each public service company making application to the commission for authority to issue stock and stock certificates or other evidence of interest or ownership and bonds, notes or other evidence of indebtedness, shall pay to the commission the following fees: For each order authorizing an issue of bonds, notes or other evidence of indebtedness, one dollar for each one thousand dollars of the principal amount of the authorized issue or fraction thereof up to one million dollars, and fifty cents for each one thousand dollars over one million dollars and up to ten million dollars, and ten cents for each one thousand dollars over ten million dollars, with a minimum fee in any case of ten dollars; for each order authorizing an issue of stock, stock certificates, or other evidence of interest or ownership, one dollar for each one thousand dollars of the par or stated value of the authorized issue or fraction thereof up to one million dollars, and fifty cents for each one thousand dollars over one million dollars and up to ten million dollars, and ten cents for each one thousand dollars over ten million dollars, with a minimum fee in any case of ten dollars: PROVIDED, That only twenty-five percent of the specified fees need be paid on any issue or on such portion thereof as may be used to guarantee, take over, refund, or discharge any stock issue or stock certificates, bonds, notes or other evidence of interest, ownership or indebtedness on which a fee has theretofore been paid: PROVIDED FURTHER, That if the commission modifies the amount of the issue requested and the applicant elects not to avail itself of the authorization, no fee need be paid. All fees collected under this section shall be paid at least once each month to the state treasurer and deposited in the public service revolving fund.

[1961 c 14 § 81.08.070. Prior: 1959 c 248 § 23; prior: 1953 c 95 § 11; 1937 c 30 § 2, part; 1933 c 151 § 6, part; RRS § 10439-6, part.]

RCW 81.08.080 Capitalization of franchise or merger contract prohibited.

The commission shall have no power to authorize the capitalization of the right to be a corporation, or to authorize the capitalization of any franchise or permit whatsoever or the right to own, operate or enjoy any such franchise or permit in excess of the amount (exclusive of any tax or annual charge) actually paid to the state or to a political subdivision thereof as the consideration for the grant of such franchise, permit or right; nor shall any contract for consolidation or lease be capitalized, nor shall any public service company hereafter issue any bonds, notes or other evidences of indebtedness against or as a lien upon any contract for

consolidation or merger.

[1961 c 14 § 81.08.080. Prior: 1933 c 151 § 7; RRS § 10439-7.]

RCW 81.08.090 Accounting for disposition of proceeds.

The commission shall have the power to require public service companies to account for the disposition of the proceeds of all sales of stocks and stock certificates or other evidence of interest or ownership, and bonds, notes and other evidences of indebtedness, in such form and detail as it may deem advisable, and to establish such rules and regulations as it may deem reasonable and necessary to insure the disposition of such proceeds for the purpose or purposes specified in its order.

[1961 c 14 § 81.08.090. Prior: 1933 c 151 § 8; RRS § 10439-8.]

RCW 81.08.100 Issuance made contrary to this chapter--Penalties.

If a public service company issues any stock, stock certificate, or other evidence of interest or ownership, bond, note, or other evidence of indebtedness, contrary to the provisions of this chapter, the company may be subject to penalty under RCW 81.08.110 and 81.08.120.

[1994 c 251 § 9; 1961 c 14 § 81.08.100. Prior: 1933 c 151 § 9; RRS § 10439-9.]

RCW 81.08.110 Penalty against company.

Every public service company which, directly or indirectly, issues or causes to be issued, any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, in nonconformity with the provisions of this chapter, or which applies the proceeds from the sale thereof, or any part thereof, to any purpose other than the purpose or purposes allowed by this chapter shall be subject to a penalty of not more than one thousand dollars for each offense. Every violation of any such order, rules, direction, demand or requirement of the department, or of any provision of this chapter, shall be a separate and distinct offense and in case of a continuing violation every day's continuance thereof shall be deemed to be a separate and distinct offense.

The act, omission or failure of any officer, agent or employee of any public service company acting within the scope of his official duties or employment, shall in every case be deemed to be the act, omission or failure of such public service company.

[1994 c 251 § 10; 1961 c 14 § 81.08.110. Prior: 1933 c 151 § 11; RRS § 10439-11.]

RCW 81.08.120 Penalty against individual.

Every officer, agent, or employee of a public service company, and every other person who knowingly authorizes, directs, aids in, issues or executes, or causes to be issued or executed, any stock or stock certificate or other evidence of interest or ownership, or bond, note or other

evidence of indebtedness contrary to the provisions of this chapter, or who knowingly makes any false statement or representation or with knowledge of its falsity files or causes to be filed with the commission any false statement or representation or causes or assists to be applied the proceeds or any part thereof, from the sale of any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, to any purpose not allowed by this chapter or who, with knowledge that any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, has been issued or executed in violation of any of the provisions of this chapter negotiates, or causes the same to be negotiated, shall be guilty of a gross misdemeanor.

[1994 c 251 § 11; 1961 c 14 § 81.08.120. Prior: 1933 c 151 § 12; RRS § 10439-12.]

RCW 81.08.130 Assumption of obligation or liability--Compliance with filing requirements.

Any public service company that assumes any obligation or liability as guarantor, indorser, surety or otherwise in respect to the securities of any other person, firm or corporation, when such securities are payable at periods of more than twelve months after the date thereof, shall comply with the filing requirements of RCW 81.08.040.

[1994 c 251 § 12; 1961 c 14 § 81.08.130. Prior: 1933 c 151 § 13; RRS § 10439-13.]

RCW 81.08.140 State not obligated.

No provision of this chapter, and no deed or act done or performed under or in connection therewith, shall be held or construed to obligate the state of Washington to pay or guarantee, in any manner whatsoever, any stock or stock certificate or other evidence of interest or ownership, or bond, note or other evidence of indebtedness, authorized, issued or executed under the provisions of this chapter.

[1961 c 14 § 81.08.140. Prior: 1933 c 151 § 14; RRS § 10439-14.]

RCW 81.08.150 Authority of commission--Not affected by requirements of this chapter.

No action by a public service company in compliance with nor by the commission in conformance with the requirements of this chapter may in any way affect the authority of the commission over rates, service, accounts, valuations, estimates, or determinations of costs, or any matters whatsoever that may come before it.

[1994 c 251 § 13.]

Chapter 81.12 RCW

TRANSFERS OF PROPERTY

Sections

81.12.010	Definition.
81.12.020	Order required to sell, merge, etc.
81.12.030	Disposal without authorization void.
81.12.040	Authority required to acquire property or securities of company.
81.12.050	Rules and regulations.
81.12.060	Penalty.

RCW 81.12.010 Definition.

The term "public service company," as used in this chapter, shall mean every company now or hereafter engaged in business in this state as a public utility and subject to regulation as to rates and service by the utilities and transportation commission under the provisions of this title: PROVIDED, That it shall not include common carriers subject to regulation by the Interstate Commerce Commission: PROVIDED FURTHER, That it shall not include motor freight carriers subject to the provisions of chapter 81.80 RCW or garbage and refuse collection companies subject to the provisions of chapter 81.77 RCW: PROVIDED FURTHER, That nothing contained in this chapter shall relieve public service companies from the necessity for compliance with the provisions of RCW 81.80.270.

[1981 c 13 § 4; 1969 ex.s. c 210 § 4; 1965 ex.s. c 105 § 4; 1963 c 59 § 5; 1961 c 14 § 81.12.010. Prior: 1953 c 95 § 12; 1941 c 159 § 1, part; Rem. Supp. 1941 § 10440a.]

RCW 81.12.020 Order required to sell, merge, etc.

No public service company shall sell, lease, assign or otherwise dispose of the whole or any part of its franchises, properties or facilities whatsoever, which are necessary or useful in the performance of its duties to the public, and no public service company shall, by any means whatsoever, directly or indirectly, merge or consolidate any of its franchises, properties or facilities with any other public service company, without having secured from the commission an order authorizing it so to do: PROVIDED, That this section shall not apply to any sale, lease, assignment or other disposal of such franchises, properties or facilities to a public utility district.

[1961 c 14 § 81.12.020. Prior: 1945 c 75 § 1; 1941 c 159 § 2; Rem. Supp. 1945 § 10440b.]

RCW 81.12.030 Disposal without authorization void.

Any such sale, lease, assignment, or other disposition, merger or consolidation made without authority of the commission shall be void.

[1961 c 14 § 81.12.030. Prior: 1941 c 159 § 3; Rem. Supp. 1941 § 10440c.]

RCW 81.12.040 Authority required to acquire property or securities of company.

No public service company shall, directly or indirectly, purchase, acquire, or become the owner of any of the franchises, properties, facilities, capital stocks or bonds of any other public service company unless authorized so to do by the commission. Nothing contained in this chapter shall prevent the holding of stocks or other securities heretofore lawfully acquired or prohibit, upon the surrender or exchange of said stocks or other securities pursuant to a reorganization plan, the purchase, acquisition, taking or holding by the owner of a proportionate amount of the stocks or other securities of any new corporation organized to take over at foreclosure or other sale, the property of the corporation the stocks or securities of which have been thus surrendered or exchanged. Any contract by any public service company for the purchase, acquisition, assignment or transfer to it of any of the stocks or other securities of any other public service company, directly or indirectly, without the approval of the commission shall be void and of no effect.

[1961 c 14 § 81.12.040. Prior: 1941 c 159 § 4; Rem. Supp. 1941 § 10440d.]

RCW 81.12.050 Rules and regulations.

The commission shall have power to promulgate rules and regulations to make effective the provisions of this chapter.

[1961 c 14 § 81.12.050. Prior: 1941 c 159 § 5; Rem. Supp. 1941 § 10440e.]

RCW 81.12.060 Penalty.

The provisions of RCW 81.04.380 and 81.04.385 as to penalties shall be applicable to public service companies, their officers, agents and employees failing to comply with the provisions of this chapter.

[1961 c 14 § 81.12.060. Prior: 1941 c 159 § 6; Rem. Supp. 1941 § 10440f.]

**Chapter 81.16 RCW
AFFILIATED INTERESTS**

Sections

81.16.010	Definitions.
81.16.020	Dealings with affiliated interests--Prior filing with commission required--Commission may disapprove.
81.16.030	Payments to affiliated interest disallowed if not reasonable.
81.16.040	Satisfactory proof, what constitutes.
81.16.050	Commission's control is continuing.
81.16.060	Summary order on nonapproved payments.
81.16.070	Summary order on payments after disallowance.
81.16.075	Application of chapter--Solid waste collection companies.

- 81.16.080 Court action to enforce orders.
81.16.090 Review of orders.

RCW 81.16.010 Definitions.

As used in this chapter, the term "public service company" shall include every corporation engaged in business as a public utility and subject to regulation as to rates and service by the utilities and transportation commission under the provisions of this title.

As used in this chapter, the term "affiliated interest," means:

Every corporation and person owning or holding directly or indirectly five percent or more of the voting securities of any public service company engaged in any intrastate business in this state;

Every corporation and person, other than those above specified, in any chain of successive ownership of five percent or more of voting securities, the chain beginning with the holder of the voting securities of such public service company;

Every corporation five percent or more of whose voting securities are owned by any person or corporation owning five percent or more of the voting securities of such public service company or by any person or corporation in any such chain of successive ownership of five percent or more of voting securities;

Every corporation or person with which the public service company has a management or service contract; and

Every person who is an officer or director of such public service company or of any corporation in any chain of successive ownership of five percent or more of voting securities.

[1969 ex.s. c 210 § 5; 1961 c 14 § 81.16.010. Prior: 1953 c 95 § 13; 1933 c 152 § 1, part; RRS § 10440-1, part.]

RCW 81.16.020 Dealings with affiliated interests--Prior filing with commission required--Commission may disapprove.

Every public service company shall file with the commission a verified copy, or a verified summary if unwritten, of a contract or arrangement providing for the furnishing of management, supervisory construction, engineering, accounting, legal, financial, or similar services, or any contract or arrangement for the purchase, sale, lease, or exchange of any property, right, or thing, or for the furnishing of any service, property, right, or thing, other than those enumerated in this section, hereafter made or entered into between a public service company and any affiliated interest as defined in this chapter, including open account advances from or to the affiliated interests. The filing must be made prior to the effective date of the contract or arrangement. Modifications or amendments to the contracts or arrangements with affiliated interests must be filed with the commission prior to the effective date of the modification or amendment. The commission may at any time after receipt of the contract or arrangement institute an investigation and disapprove the contract, arrangement, or amendment thereto if the commission finds the public service company has failed to prove that it is

reasonable and consistent with the public interest. The commission may disapprove any such contract or arrangement if satisfactory proof is not submitted to the commission of the cost to the affiliated interest of rendering the services or of furnishing the property or service described in this section.

[1998 c 47 § 6; 1961 c 14 § 81.16.020. Prior: 1941 c 160 § 1; 1933 c 152 § 1; Rem. Supp. 1941 § 10440-2.]

RCW 81.16.030 Payments to affiliated interest disallowed if not reasonable.

In any proceeding, whether upon the commission's own motion or upon complaint, involving the rates or practices of any public service company, the commission may exclude from the accounts of the public service company any payment or compensation to an affiliated interest for any services rendered or property or service furnished, as described in this section, under existing contracts or arrangements with the affiliated interest unless the public service company establishes the reasonableness of the payment or compensation. In the proceeding the commission shall disallow the payment or compensation, in whole or in part, in the absence of satisfactory proof that it is reasonable in amount. In such a proceeding, any payment or compensation may be disapproved or disallowed by the commission, in whole or in part, if satisfactory proof is not submitted to the commission of the cost to the affiliated interest of rendering the service or furnishing the property or service described in this section.

[1998 c 47 § 7; 1961 c 14 § 81.16.030. Prior: 1933 c 152 § 3; RRS § 10440-3.]

RCW 81.16.040 Satisfactory proof, what constitutes.

No proof shall be satisfactory, within the meaning of RCW 81.16.010 through 81.16.030, unless it includes the original (or verified copies) of the relevant cost records and other relevant accounts of the affiliated interest, or such abstract thereof or summary taken therefrom, as the commission may deem adequate, properly identified and duly authenticated: PROVIDED, HOWEVER, That the commission may, where reasonable, approve or disapprove such contracts or arrangements without the submission of such cost records or accounts.

[1961 c 14 § 81.16.040. Prior: 1933 c 152 § 4; RRS § 10440-4.]

RCW 81.16.050 Commission's control is continuing.

The commission shall have continuing supervisory control over the terms and conditions of such contracts and arrangements as are herein described so far as necessary to protect and promote the public interest. The commission shall have the same jurisdiction over the modifications or amendment of contracts or arrangements as are herein described as it has over such original contracts or arrangements. The fact that a contract or arrangement has been filed with, or the commission has approved entry into such contracts or arrangements, as described herein, shall not preclude disallowance or disapproval of payments made pursuant thereto, if upon actual experience under such contract or arrangement, it appears that the payments

provided for or made were or are unreasonable. Every order of the commission approving any such contract or arrangement shall be expressly conditioned upon the reserved power of the commission to revise and amend the terms and conditions thereof, if, when and as necessary to protect and promote the public interest.

[1998 c 47 § 8; 1961 c 14 § 81.16.050. Prior: 1933 c 152 § 5; RRS § 10440-5.]

RCW 81.16.060 Summary order on nonapproved payments.

Whenever the commission shall find upon investigation that any public service company is giving effect to any such contract or arrangement without such contract or arrangement having been filed or approved, the commission may issue a summary order prohibiting the public service company from treating any payments made under the terms of such contract or arrangement as operating expenses or as capital expenditures for rate or valuation purposes, unless and until such contract or arrangement has been filed with the commission or until payments have received the approval of the commission.

[1998 c 47 § 9; 1961 c 14 § 81.16.060. Prior: 1933 c 152 § 6; RRS § 10440-6.]

RCW 81.16.070 Summary order on payments after disallowance.

Whenever the commission finds upon investigation that any public service company is making payments to an affiliated interest, although the payments have been disallowed or disapproved by the commission in a proceeding involving the public service company's rates or practices, the commission shall issue a summary order directing the public service company to not treat the payments as operating expenses or capital expenditures for rate or valuation purposes, unless and until the payments have received the approval of the commission.

[1998 c 47 § 10; 1961 c 14 § 81.16.070. Prior: 1933 c 152 § 7; RRS § 10440-7.]

RCW 81.16.075 Application of chapter--Solid waste collection companies.

This chapter does not apply to a determination of the base for collection rates for solid waste collection companies meeting the requirements under RCW 81.77.160(3).

[1997 c 434 § 2.]

RCW 81.16.080 Court action to enforce orders.

The superior court of Thurston county is authorized to enforce such orders to cease and desist by appropriate process, including the issuance of a preliminary injunction, upon the suit of the commission.

[1961 c 14 § 81.16.080. Prior: 1933 c 152 § 8; RRS § 10440-8.]

RCW 81.16.090 Review of orders.

Any public service company or affiliated interest deeming any decision or order of the commission to be in any respect or manner improper, unjust or unreasonable may have the same reviewed in the courts in the same manner and by the same procedure as is now provided by law for review of any other order or decision of the commission.

[1961 c 14 § 81.16.090. Prior: 1933 c 152 § 9; RRS § 10440-9.]

Chapter 81.20 RCW
INVESTIGATION OF PUBLIC SERVICE COMPANIES

Sections

81.20.010	Definition.
81.20.020	Cost of investigation may be assessed against company.
81.20.030	Interest on unpaid assessment--Action to collect.
81.20.040	Commission's determination of necessity as evidence.
81.20.050	Order of commission not subject to review.
81.20.060	Limitation on frequency of investigations.

RCW 81.20.010 Definition.

As used in this chapter, the term "public service company" means any person, firm, association, or corporation, whether public or private, operating a utility or public service enterprise subject in any respect to regulation by the utilities and transportation commission under the provisions of this title or Title 22 RCW.

[1961 c 14 § 81.20.010. Prior: 1953 c 95 § 14; 1939 c 203 § 1; RRS § 10458-6.]

RCW 81.20.020 Cost of investigation may be assessed against company.

Whenever the commission in any proceeding upon its own motion or upon complaint shall deem it necessary in order to carry out the duties imposed upon it by law to investigate the books, accounts, practices and activities of, or make any valuation or appraisal of the property of any public service company, or to investigate or appraise any phase of its operations, or to render any engineering or accounting service to or in connection with any public service company, and the cost thereof to the commission exceeds in amount the ordinary regulatory fees paid by such public service company during the preceding calendar year or estimated to be paid during the current year, whichever is more, such public service company shall pay the expenses reasonably attributable and allocable to such investigation, valuation, appraisal or services. The commission shall ascertain such expenses, and, after giving notice and an opportunity to be heard, shall render a bill therefor by registered mail to the public service company, either at the conclusion of the investigation, valuation, appraisal or services, or from time to time during its progress.

Within thirty days after a bill has been mailed such public service company shall pay to the commission the amount of the bill, and the commission shall transmit such payment to the state treasurer who shall credit it to the public service revolving fund. The total amount which any public service company shall be required to pay under the provisions of this section in any calendar year shall not exceed one percent of the gross operating revenues derived by such public service company from its intrastate operations during the last preceding calendar year. If such company did not operate during all of the preceding year the calculations shall be based upon estimated gross revenues for the current year.

[1961 c 14 § 81.20.020. Prior: 1939 c 203 § 2(a); RRS § 10458-6a(a).]

RCW 81.20.030 Interest on unpaid assessment--Action to collect.

Amounts so assessed against any public service company not paid within thirty days after mailing of the bill therefor, shall draw interest at the rate of six percent per annum from the date of mailing of the bill. Upon failure of the public service company to pay the bill, the attorney general shall proceed in the name of the state by civil action in the superior court for Thurston county against such public service company to collect the amount due, together with interest and costs of suit.

[1961 c 14 § 81.20.030. Prior: 1939 c 203 § 2(b); RRS § 10458-6a(b).]

RCW 81.20.040 Commission's determination of necessity as evidence.

In such action the commission's determination of the necessity of the investigation, valuation, appraisal or services shall be conclusive evidence of such necessity, and its findings and determination of facts expressed in bills rendered pursuant to RCW 81.20.020 through 81.20.060 or in any proceedings determinative of such bills shall be prima facie evidence of such facts.

[1961 c 14 § 81.20.040. Prior: 1939 c 203 § 2(c); RRS § 10458-6a(c).]

RCW 81.20.050 Order of commission not subject to review.

In view of the civil action provided for in RCW 81.20.020 through 81.20.060 any order made by the commission in determining the amount of such bill shall not be reviewable in court, but the mere absence of such right of review shall not prejudice the rights of defendants in the civil action.

[1961 c 14 § 81.20.050. Prior: 1939 c 203 § 2(d); RRS § 10458-6a(d).]

RCW 81.20.060 Limitation on frequency of investigations.

Expenses of a complete valuation, rate and service investigation shall not be assessed against a public service company under this chapter if such company shall have been subjected

to and paid the expenses of a complete valuation, rate and service investigation during the preceding five years, unless the properties or operations of the company have materially changed or there has been a substantial change in its value for rate making purposes or in other circumstances and conditions affecting rates and services.

[1961 c 14 § 81.20.060. Prior: 1939 c 203 § 2(e); RRS § 10458-6a(e).]

Chapter 81.24 RCW REGULATORY FEES

Sections

81.24.010	Companies to file reports of gross revenue and pay fees--General.
81.24.020	Fees of auto transportation companies--Statement filing.
81.24.030	Fees of every commercial ferry--Statement filing.
81.24.050	Fees to approximate reasonable cost of regulation.
81.24.060	Intent of legislature--Regulatory cost records to be kept by commission.
81.24.070	Disposition of fees.
81.24.075	Delinquent fee payments.
81.24.080	Penalty for failure to pay fees--Disposition of fees and penalties.
81.24.090	Pipeline safety fee--Reports--Procedure to contest fees--Regulatory incentive program.

NOTES:

Corporations, annual license fees of public service companies: RCW 23B.01.570.

Highway user tax structure: Chapter 46.85 RCW.

Mileage fees on auto stages: RCW 46.16.125.

RCW 81.24.010 Companies to file reports of gross revenue and pay fees--General.

(1) Every company subject to regulation by the commission, except auto transportation companies, steamboat companies, wharfingers or warehousemen, motor freight carriers, and storage warehousemen shall, on or before the date specified by the commission for filing annual reports under RCW 81.04.080, file with the commission a statement on oath showing its gross operating revenue from intrastate operations for the preceding calendar year, or portion thereof, and pay to the commission a fee equal to one-tenth of one percent of the first fifty thousand dollars of gross operating revenue, plus two-tenths of one percent of any gross operating revenue in excess of fifty thousand dollars, except railroad companies which shall each pay to the commission a fee equal to one and one-half percent of its intrastate gross operating revenue. However, the fee shall in no case be less than one dollar. Any railroad association that qualifies as a not-for-profit charitable organization under the federal internal revenue code section 501(c)(3) is exempt from the fee required under this subsection.

(2) The percentage rates of gross operating revenue to be paid in any one year may be decreased by the commission for any class of companies subject to the payment of such fees, by general order entered before March 1st of such year, and for such purpose such companies shall be classified as follows: Railroad, express, sleeping car, and toll bridge companies shall constitute class two. Every other company subject to regulation by the commission, for which

regulatory fees are not otherwise fixed by law shall pay fees as herein provided and shall constitute additional classes according to kinds of businesses engaged in.

[1996 c 196 § 1; 1990 c 48 § 2; 1977 ex.s. c 48 § 1; 1969 ex.s. c 210 § 6; 1963 c 59 § 11; 1961 c 14 § 81.24.010. Prior: 1957 c 185 § 1; 1955 c 125 § 4; prior: 1939 c 123 § 1, part; 1937 c 158 § 1, part; 1929 c 107 § 1, part; 1923 c 107 § 1, part; 1921 c 113 § 1, part; RRS § 10417, part.]

RCW 81.24.020 Fees of auto transportation companies--Statement filing.

By May 1st of each year, every auto transportation company must file with the commission a statement showing its gross operating revenue from intrastate operations for the preceding year and pay to the commission a fee of two-fifths of one percent of the amount of gross operating revenue. However, the fee paid shall in no case be less than two dollars and fifty cents.

The percentage rate of gross operating revenue to be paid in any period may be decreased by the commission by general order entered before the fifteenth day of the month preceding the month in which the fee is due.

[1997 c 215 § 1; 1961 c 14 § 81.24.020. Prior: 1955 c 125 § 5; prior: 1937 c 158 § 2, part; RRS § 10417-1, part.]

RCW 81.24.030 Fees of every commercial ferry--Statement filing.

Every commercial ferry shall, on or before the first day of April of each year, file with the commission a statement on oath showing its gross operating revenue from intrastate operations for the preceding calendar year, or portion thereof, and pay to the commission a fee of two-fifths of one percent of the amount of gross operating revenue: PROVIDED, That the fee so paid shall in no case be less than five dollars. The percentage rate of gross operating revenue to be paid in any year may be decreased by the commission by general order entered before March 1st of such year.

[1993 c 427 § 10; 1981 c 13 § 5; 1961 c 14 § 81.24.030. Prior: 1955 c 125 § 6; prior: 1939 c 123 § 3, part; 1937 c 158 § 4, part; RRS § 10417-3, part.]

RCW 81.24.050 Fees to approximate reasonable cost of regulation.

In fixing the percentage rates of gross operating revenue to be paid by companies under RCW 81.24.010, 81.24.020, and 81.24.030, the commission shall consider all moneys then in the public service revolving fund and the fees currently to be paid into such fund, to the end that the fees collected from the companies, or classes of companies, covered by each respective section shall be approximately the same as the reasonable cost of supervising and regulating such companies, or classes of companies, respectively.

[1983 c 3 § 206; 1961 c 14 § 81.24.050. Prior: 1955 c 125 § 8; prior: (i) 1939 c 123 § 1, part; 1937 c 158 § 1, part; RRS § 10417, part. (ii) 1937 c 158 § 2, part; RRS § 10417-1, part. (iii) 1939 c 123 § 3, part; 1937 c 158 § 4, part; RRS § 10417-3, part. (iv) 1939 c 123 § 2, part; 1937 c 158 § 3, part; RRS § 10417-2, part. (v) 1949 c 124 § 1, part; Rem. Supp. 1949 § 10417-2, part.]

RCW 81.24.060 Intent of legislature--Regulatory cost records to be kept by commission.

It is the intent and purpose of the legislature that the several groups of public service companies shall each contribute sufficient in fees to the commission to pay the reasonable cost of regulating the several groups respectively. The commission shall keep accurate records of the costs incurred in regulating and supervising the several groups of companies subject to regulation or supervision and such records shall be open to inspection by all interested parties. The records and data upon which the commission's determination is made shall be considered prima facie correct in any proceeding instituted to challenge the reasonableness or correctness of any order of the commission fixing fees and distributing regulatory expenses.

[1961 c 14 § 81.24.060. Prior: 1937 c 158 § 7; RRS § 10417-5.]

RCW 81.24.070 Disposition of fees.

All moneys collected under the provisions of this chapter shall within thirty days be paid to the state treasurer and by him deposited to the public service revolving fund.

[1961 c 14 § 81.24.070. Prior: 1937 c 158 § 6; RRS § 10417-4.]

RCW 81.24.075 Delinquent fee payments.

Any payment of a fee imposed by this chapter made after its due date shall include a late fee of two percent of the amount due. Delinquent fees shall accrue interest at the rate of one percent per month.

[1994 c 83 § 2.]

RCW 81.24.080 Penalty for failure to pay fees--Disposition of fees and penalties.

Every person, firm, company or corporation, or the officers, agents or employees thereof, failing or neglecting to pay the fees herein required shall be guilty of a misdemeanor. All fines and penalties collected under the provisions of this chapter shall be deposited into the public service revolving fund of the state treasury: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended.

[1987 c 202 § 242; 1979 ex.s. c 198 § 2; 1961 c 14 § 81.24.080. Prior: 1923 c 107 § 2; 1921 c 113 § 3; RRS § 10419.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 81.24.090 Pipeline safety fee--Reports--Procedure to contest fees--Regulatory

incentive program.

(1)(a) Every hazardous liquid pipeline company as defined in RCW 81.88.010 shall pay an annual pipeline safety fee to the commission. The pipeline safety fees received by the commission shall be deposited in the pipeline safety account created in RCW 81.88.050.

(b) The aggregate amount of fees set shall be sufficient to recover the reasonable costs of administering the pipeline safety program, taking into account federal funds used to offset the costs. The fees established under this section shall be designed to generate revenue not exceeding appropriated levels of funding for the current fiscal year. At a minimum, the fees established under this section shall be sufficient to adequately fund pipeline inspection personnel, the timely review of pipeline safety and integrity plans, the timely development of spill response plans, the timely development of accurate maps of pipeline locations, participation in federal pipeline safety efforts to the extent allowed by law, and the staffing of the citizens committee on pipeline safety.

(c) Increases in the aggregate amount of fees over the immediately preceding fiscal year are subject to the requirements of RCW 43.135.055.

(2) The commission shall by rule establish the methodology it will use to set the appropriate fee for each entity subject to this section. The methodology shall provide for an equitable distribution of program costs among all entities subject to the fee. The fee methodology shall provide for:

(a) Direct assignment of average costs associated with annual standard inspections, including the average number of inspection days per year. In establishing these directly assignable costs, the commission shall consider the requirements and guidelines of the federal government, state safety standards, and good engineering practice[s]; and

(b) A uniform and equitable means of estimating and allocating costs of other duties relating to inspecting pipelines for safety that are not directly assignable, including but not limited to design review and construction inspections, specialized inspections, incident investigations, geographic mapping system design and maintenance, and administrative support.

(3) The commission shall require reports from those entities subject to this section in the form and at such time as necessary to set the fees. After considering the reports supplied by the entities, the commission shall set the amount of the fee payable by each entity by general order entered before July 1st of each year.

(4) For companies subject to RCW 81.24.010, the commission shall collect the pipeline safety fee as part of the fee specified in RCW 81.24.010. The commission shall allocate the moneys collected under RCW 81.24.010 between the pipeline safety program and for other regulatory purposes. The commission shall adopt rules that assure that fee moneys related to the pipeline safety program are maintained separately from other moneys collected by the commission under this chapter.

(5) Any payment of the fee imposed by this section made after its due date must include a late fee of two percent of the amount due. Delinquent fees accrue interest at the rate of one percent per month.

(6) The commission shall keep accurate records of the costs incurred in administering its hazardous liquid pipeline safety program, and the records are open to inspection by interested

parties. The records and data upon which the commission's determination is made shall be prima facie correct in any proceeding to challenge the reasonableness or correctness of any order of the commission fixing fees and distributing regulatory expenses.

(7) If any entity seeks to contest the imposition of a fee imposed under this section, that entity shall pay the fee and request a refund within six months of the due date for the payment by filing a petition for a refund with the commission. The commission shall establish by rule procedures for handling refund petitions and may delegate the decisions on refund petitions to the secretary of the commission.

(8) After establishing the fee methodology by rule as required in subsection (2) of this section, the commission shall create a regulatory incentive program for pipeline safety programs in collaboration with the citizens committee on pipeline safety. The regulatory incentive program created by the commission shall not shift costs among companies paying pipeline safety fees and shall not decrease revenue to pipeline safety programs. The regulatory incentive program shall not be implemented until after the review conducted according to RCW 81.88.150.

[2001 c 238 § 3.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

Chapter 81.28 RCW COMMON CARRIERS IN GENERAL

Sections

81.28.010	Duties as to rates, services, and facilities.
81.28.020	Duty of carriers and shippers to expedite traffic.
81.28.030	Routing of freight--Connecting companies--Damages.
81.28.040	Tariff schedules to be filed with commission--Public schedules--Commission's powers as to schedules.
81.28.050	Tariff changes--Statutory notice--Exception.
81.28.060	Joint rates, contracts, etc.
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81.28.180	Rate discrimination prohibited.
81.28.190	Unreasonable preferences prohibited.
81.28.200	Long and short haul.
81.28.210	Transportation at less than published rates--Rebating.
81.28.220	Action for treble damages.
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81.28.240	Commission may order improved facilities and service.
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81.28.270	Limitation of action for collection of transportation charges.
81.28.280	Reports of wrecks, etc.
81.28.290	Investigation of accidents, wrecks.

Notes:

Charges, prohibition against discrimination: State Constitution Art. 12 § 15.

Common carrier may bridge state waterway: RCW 79.91.110.

Constitutional limitations generally: State Constitution Art. 12.

Department of transportation as common carrier: RCW 47.60.220.

Free transportation to public officers prohibited: State Constitution Art. 2 § 39.

Legislature may establish maximum rates for transportation: State Constitution Art. 12 § 18.

Lien for transportation, storage, etc.: Chapter 60.60 RCW.

Monopolies and trusts prohibited: State Constitution Art. 12 § 22.

Municipal transportation systems: Title 35 RCW.

Regulation of common carriers: State Constitution Art. 12 § 13.

RCW 81.28.010 Duties as to rates, services, and facilities.

All charges made for any service rendered or to be rendered in the transportation of persons or property, or in connection therewith, by any common carrier, or by any two or more common carriers, shall be just, fair, reasonable and sufficient.

Every common carrier shall construct, furnish, maintain and provide, safe, adequate and sufficient service facilities, trackage, sidings, railroad connections, industrial and commercial spurs and equipment to enable it to promptly, expeditiously, safely and properly receive, transport and deliver all persons or property offered to or received by it for transportation, and to promote the safety, health, comfort and convenience of its patrons, employees and the public.

All rules and regulations issued by any common carrier affecting or pertaining to the transportation of persons or property shall be just and reasonable.

[1961 c 14 § 81.28.010. Prior: 1911 c 117 § 9; RRS § 10345.]

RCW 81.28.020 Duty of carriers and shippers to expedite traffic.

Every common carrier shall under reasonable rules and regulations promptly and expeditiously receive, transport and deliver all persons or property offered to or received by it for transportation. All persons receiving cars for loading shall promptly and expeditiously load the same, and all persons receiving property shall promptly and expeditiously receive and remove the same from the cars and freight rooms.

[1961 c 14 § 81.28.020. Prior: 1911 c 117 § 10; RRS § 10346.]

RCW 81.28.030 Routing of freight--Connecting companies--Damages.

All transportation companies doing business wholly or in part within this state shall, upon receipt of any article of freight, promptly forward the same to its marked destination, by the route directed by the shipper, or if no directions are given by shipper, then to any connecting company whose line or route reaches nearest to the point to which such freight is marked.

Any transportation company failing to comply with this section shall be liable for any damages that may be sustained, either to the shipper or consignee, from any cause, upon proof that said damages resulted on account of a failure of the transportation company to comply with

this section.

Suit for damages may be instituted either at the place of shipping or destination, either by the shipper or consignee, and before any court competent and qualified to hear and determine like causes between individuals resident of the district in which said court is holding.

[1961 c 14 § 81.28.030. Prior: (i) 1890 p 291 § 1; RRS § 10491. (ii) 1890 p 291 § 2; RRS § 10492. (iii) 1890 p 291 § 3; RRS § 10493.]

RCW 81.28.040 Tariff schedules to be filed with commission--Public schedules--Commission's powers as to schedules.

Every common carrier shall file with the commission and shall print and keep open for public inspection, schedules showing the rates, fares, charges, and classification for the transportation of persons and property within the state between each point upon the carrier's route and all other points thereon; and between each point upon its route and all points upon every route leased, operated, or controlled by it; and between each point on its route or upon any route leased, operated, or controlled by it and all points upon the route of any other common carrier, whenever a through route and joint rate have been established or ordered between any two such points. If no joint rate over a through route has been established, the several carriers participating in the through route shall file, print, and keep open for public inspection, the separately established rates, fares, charges, and classifications that apply to the through transportation. The schedules printed shall plainly state the places between which property and persons will be carried, shall also contain classification of passengers or property in force, and shall also state separately all terminal charges, storage charges, icing charges, and all other charges that the commission may require to be stated, all privileges or facilities granted or allowed, and any rules or regulations that may in any way change, affect, or determine any part, or the aggregate of, such rates, fares, and charges, or the value of the service rendered to the passenger, shipper, or consignee. The schedule shall be plainly printed in large type, and a copy of it shall be kept by every carrier readily accessible to inspection by the public in every station or office of the carrier where passengers or property are respectively received for transportation, when the station or office is in charge of any agent. All or any of the schedules kept as provided in this section shall be immediately produced by the carrier for inspection upon the demand of any person. A notice printed in bold type and stating that the schedules are on file with the agent and open to inspection by any person and that the agent will assist any person to determine from the schedules any transportation rates or fares or rules or regulations that are in force shall be kept posted by the carrier in two public and conspicuous places in every such station or office. The form of each schedule shall be prescribed by the commission.

The commission has power, from time to time, to determine and prescribe by order such changes in the form of the schedules as may be found expedient, and to modify the requirements of this section in respect to publishing, posting, and filing of schedules either in particular instances or by general rule or order applicable to special or peculiar circumstances or conditions.

The commission may, in its discretion, suspend the operation of this section in whole or

in part as applied to vessels engaged in jobbing business not operating on regular routes. This section does not apply to rail transportation contracts regulated by *RCW 81.34.070 or to railroad services or transactions exempted under *RCW 81.34.110.

[1984 c 143 § 4; 1961 c 14 § 81.28.040. Prior: 1911 c 117 § 14; RRS § 10350.]

Notes:

***Reviser's note:** RCW 81.34.070 and 81.34.110 were repealed by 1991 c 49 § 1.

RCW 81.28.050 Tariff changes--Statutory notice--Exception.

Unless the commission otherwise orders, no change may be made in any classification, rate, fare, charge, rule, or regulation filed and published by a common carrier other than a rail carrier, except after thirty days' notice to the commission and to the public. In the case of a solid waste collection company, no such change may be made except after forty-five days' notice to the commission and to the public. The notice shall be published as provided in RCW 81.28.040 and shall plainly state the changes proposed to be made in the schedule then in force and the time when the changed rate, classification, fare, or charge will go into effect. All proposed changes shall be shown by printing, filing, and publishing new schedules or shall be plainly indicated upon the schedules in force at the time and kept open to public inspection. In the case of a change proposed by a rail carrier, except for changes to rail contracts between a rail carrier and a shipper authorized under *RCW 81.34.070, which changes become effective in accordance with that section, a proposal resulting in a rate increase or a new rate shall not become effective for twenty days after the notice is published, and a proposal resulting in a rate decrease shall not become effective for ten days after the notice is published. The commission, for good cause shown, may by order allow changes in rates without requiring the notice and the publication time periods specified in this section. When any change is made in any rate, fare, charge, classification, rule, or regulation, attention shall be directed to the change by some character on the schedule. The character and its placement shall be designated by the commission. The commission may, by order, for good cause shown, allow changes in any rate, fare, charge, classification, rule, or regulation without requiring any character to indicate each and every change to be made.

[1993 c 300 § 2; 1984 c 143 § 5; 1981 c 116 § 1; 1961 c 14 § 81.28.050. Prior: 1957 c 205 § 3; 1911 c 117 § 15; RRS § 10351.]

Notes:

***Reviser's note:** RCW 81.34.070 was repealed by 1991 c 49 § 1.

RCW 81.28.060 Joint rates, contracts, etc.

The names of the several carriers which are parties to any joint tariff shall be specified therein, and each of the parties thereto, other than the one filing the same, shall file with the commission such evidence of concurrence therein or acceptance thereof as may be required or approved by the commission; and where such evidence of concurrence or acceptance is filed, it shall not be necessary for the carriers filing the same also to file copies of the tariffs in which they are named as parties.

Every common carrier shall file with the commission copies of every contract, agreement or arrangement with any other common carrier or common carriers relating in any way to the transportation of persons or property.

[1961 c 14 § 81.28.060. Prior: 1911 c 117 § 16; RRS § 10352.]

RCW 81.28.080 Published rates to be charged--Exceptions.

No common carrier shall charge, demand, collect or receive a greater or less or different compensation for transportation of persons or property, or for any service in connection therewith, than the rates, fares and charges applicable to such transportation as specified in its schedules filed and in effect at the time; nor shall any such carrier refund or remit in any manner or by any device any portion of the rates, fares, or charges so specified excepting upon order of the commission as hereinafter provided, nor extend to any shipper or person any privileges or facilities in the transportation of passengers or property except such as are regularly and uniformly extended to all persons and corporations under like circumstances. No common carrier shall, directly or indirectly, issue or give any free ticket, free pass or free or reduced transportation for passengers between points within this state, except its employees and their families, surgeons and physicians and their families, its officers, agents and attorneys at law; to ministers of religion, traveling secretaries of railroad Young Men's Christian Associations, inmates of hospitals, charitable and eleemosynary institutions and persons exclusively engaged in charitable and eleemosynary work; to indigent, destitute and homeless persons and to such persons when transported by charitable societies or hospitals, and the necessary agents employed in such transportation; to inmates of the national homes or state homes for disabled volunteer soldiers and of soldiers' and sailors' homes, including those about to enter and those returning home after discharge; to necessary caretakers of livestock, poultry, milk and fruit; to employees of sleeping car companies, express companies, and to linemen of telegraph and telephone companies; to railway mail service employees, post office inspectors, customs inspectors and immigration inspectors; to newsboys on trains; baggage agents, witnesses attending any legal investigation in which the common carrier is interested; to persons injured in accidents or wrecks and physicians and nurses attending such persons; to the National Guard of Washington when on official duty, and students going to and returning from state institutions of learning: PROVIDED, That this provision shall not be construed to prohibit the interchange of passes for the officers, attorneys, agents and employees and their families, of railroad companies, steamboat companies, express companies and sleeping car companies with other railroad companies, steamboat companies, express companies and sleeping car companies, nor to prohibit any common carrier from carrying passengers free with the object of providing relief in cases of general epidemic, pestilence, or other calamitous visitation: AND PROVIDED, FURTHER, That this provision shall not be construed to prohibit the exchange of passes or franks for the officers, attorneys, agents, employees, and their families of such telegraph, telephone and cable lines, and the officers, attorneys, agents, employees, and their families of other telegraph, telephone or cable lines, or with railroad companies, express companies or sleeping car companies: PROVIDED, FURTHER, That the term "employee" as used in this section shall

include furloughed, pensioned, and superannuated employees, persons who have become disabled or infirm in the service of any such common carrier, and the remains of a person killed or dying in the employment of a carrier, those entering or leaving its service and ex-employees traveling for the purpose of entering the service of any such common carrier; and the term "families" as used in this section shall include the families of those persons named in this proviso, also the families of persons killed and the surviving spouses prior to remarriage and minor children during minority, of persons who died while in the service of any such common carrier: AND PROVIDED, FURTHER, That nothing herein contained shall prevent the issuance of mileage, commutation tickets or excursion passenger tickets: AND PROVIDED, FURTHER, That nothing in this section shall be construed to prevent the issuance of free or reduced transportation by any street railroad company for mail carriers, or policemen or members of fire departments, city officers, and employees when engaged in the performance of their duties as such city employees.

Common carriers subject to the provisions of this title may carry, store or handle, free or at reduced rates, property for the United States, state, county or municipal governments, or for charitable purposes, or to or from fairs and exhibitions for exhibition thereat, and may carry, store or handle, free or at reduced rates, the household goods and personal effects of its employees and those entering or leaving its service and those killed or dying while in its service.

Nothing in this title shall be construed to prohibit the making of a special contract providing for the mutual exchange of service between any railroad company and any telegraph or telephone company, where the line of such telegraph or telephone company is situated upon or along the railroad right of way and used by both of such companies.

[1973 1st ex.s. c 154 § 117; 1961 c 14 § 81.28.080. Prior: 1929 c 96 § 1; 1911 c 117 § 18; RRS § 10354. Formerly RCW 81.28.080 through 81.28.130, 81.28.150 through 81.28.170, and 80.36.130.]

Notes:

Severability--1973 1st ex.s. c 154: See note following RCW 2.12.030.

RCW 81.28.180 Rate discrimination prohibited.

A common carrier shall not, directly or indirectly, by any special rate, rebate, drawback, or other device or method, charge, demand, collect, or receive from any person or corporation a greater or lesser compensation for any service rendered or to be rendered in the transportation of persons or property, except as authorized in this title, than it charges, demands, collects, or receives from any person or corporation for doing a like and contemporaneous service in the transportation of a like kind of traffic under the same or substantially similar circumstances and conditions. This section does not apply to railroad companies, which shall be regulated in this regard by *chapter 81.34 RCW and rules adopted thereunder.

[1984 c 143 § 6; 1961 c 14 § 81.28.180. Prior: 1911 c 117 § 20; RRS § 10356.]

Notes:

***Reviser's note:** Chapter 81.34 RCW was repealed by 1991 c 49 § 1.

RCW 81.28.190 Unreasonable preferences prohibited.

A common carrier shall not make or give any undue or unreasonable preference or advantage to any person or corporation or to any locality or to any particular description of traffic in any respect whatsoever, or subject any particular person or corporation or locality or any particular description of traffic, to any undue or unreasonable prejudice or disadvantage in any respect whatsoever. This section does not apply to railroad companies, which shall be regulated in this regard by *chapter 81.34 RCW and rules adopted thereunder.

[1984 c 143 § 7; 1961 c 14 § 81.28.190. Prior: 1911 c 117 § 21; RRS § 10357.]

Notes:

*Reviser's note: Chapter 81.34 RCW was repealed by 1991 c 49 § 1.

RCW 81.28.200 Long and short haul.

A common carrier subject to the provisions of this title shall not charge or receive any greater compensation in the aggregate for the transportation of persons or of a like kind of property, for a shorter than for a longer distance over the same line in the same direction, the shorter being included within the longer distance, or to charge any greater compensation as a through rate than the aggregate of the intermediate rates, subject to the provisions of this title. This shall not be construed as authorizing any such common carrier to charge and receive as great a compensation for a shorter as for a longer distance or haul. Upon application of a common carrier the commission may by order authorize it to charge less for a longer than for a shorter distance for the transportation of persons or property in special cases after investigation by the commission, but the order must specify and prescribe the extent to which the common carrier making the application is relieved from the operation of this section. Only to the extent so specified and prescribed is any common carrier relieved from the operation and requirements of this section. This section does not apply to railroad companies, which shall be regulated in this regard by *chapter 81.34 RCW and rules adopted thereunder.

[1984 c 143 § 8; 1961 c 14 § 81.28.200. Prior: 1911 c 117 § 22; RRS § 10358.]

Notes:

*Reviser's note: Chapter 81.34 RCW was repealed by 1991 c 49 § 1.

RCW 81.28.210 Transportation at less than published rates--Rebating.

No common carrier, or any officer or agent thereof, or any person acting for or employed by it, shall assist, suffer or permit any person or corporation to obtain transportation for any person or property between points within this state at less than the rates then established and in force in accordance with the schedules filed and published in accordance with the provisions of this title, by means of false billing, false classification, false weight or weighing, or false report of weight, or by any other device or means. No person, corporation, or any officer, agent or employee of a corporation, who shall deliver property for transportation within the state to a common carrier, shall seek to obtain or obtain such transportation for such property at less than the rates then established and in force therefor, as aforesaid, by false billing, false or incorrect

classification, false weight or weighing, false representation of the contents or substance of a package, or false report or statement of weight, or by any device or means, whether with or without the consent or connivance of a common carrier or any of its officers, agents or employees.

No person, corporation, or any officer, agent or employee, of a corporation, shall knowingly or wilfully, directly or indirectly, by false statement or representation as to the cost, value, nature or extent of injury, or by the use of any false billing, bill of lading, receipt, voucher, roll, account, claim, certificate, affidavit or deposition, knowing the same to be false, fictitious or fraudulent, or to upon any false, fictitious or fraudulent statement or entry, obtain or attempt to obtain any allowance, rebate or payment for damage, or otherwise, in connection with or growing out of the transportation of persons or property, or agreement to transport such persons or property, whether with or without the consent or connivance of such common carrier or any of its officers, agents or employees, whereby the compensation of such carrier for such transportation shall be in fact made less than the rates then established and in force therefor.

No person, corporation, or any officer, agent or employee of a corporation, who shall deliver property for transportation within the state to a common carrier, shall seek to obtain or obtain such transportation by any false representation, false statement of false paper or token as to the contents or substance thereof, where the transportation of such property is prohibited by law.

[1961 c 14 § 81.28.210. Prior: 1911 c 117 § 23; RRS § 10359.]

RCW 81.28.220 Action for treble damages.

The attorney general of the state of Washington is authorized and directed, whenever he has reasonable grounds to believe that any person, firm or corporation has knowingly accepted or received from any carriers of persons or property subject to the jurisdiction of the commission, either directly or indirectly, any unlawful rebate, discount, deduction, concession, refund or remittance from the rates or charges filed and open to public inspection as provided for in the public service laws of this state, to prosecute a civil action in the name of the people of the state of Washington in the superior court of Thurston county to collect three times the total sum of such rebates, discounts, deductions, concessions, refunds or remittances so accepted or received within three years prior to the commencement of such action.

All penalties imposed under the provisions of this section shall be paid to the state treasurer and by him deposited in the public service revolving fund.

[1961 c 14 § 81.28.220. Prior: 1937 c 169 § 5; RRS § 10447-1.]

RCW 81.28.230 Commission to fix just, reasonable, and compensatory rates.

Whenever the commission finds, after a hearing had upon its own motion or upon complaint, as provided in this chapter, that the rates, fares, or charges demanded, exacted, charged, or collected by any common carrier for the transportation of persons or property within the state or in connection therewith, or that the regulations or practices of the common carrier

affecting those rates are unjust, unreasonable, unjustly discriminatory, or unduly preferential, or in any way are in violation of the provisions of law, or that the rates, fares, or charges are insufficient to yield a reasonable compensation for the service rendered, the commission shall determine and fix by order the just, reasonable, or sufficient rates, fares, or charges, or the regulations or practices to be thereafter observed and enforced. This section does not apply to railroad companies, which shall be regulated in this regard by *chapter 81.34 RCW and rules adopted thereunder.

[1984 c 143 § 9; 1961 c 14 § 81.28.230. Prior: 1911 c 117 § 53, part; RRS § 10389, part.]

Notes:

***Reviser's note:** Chapter 81.34 RCW was repealed by 1991 c 49 § 1.

RCW 81.28.240 Commission may order improved facilities and service.

Whenever the commission shall find, after such hearing, that the rules, regulations, practices, equipment, appliances, facilities or service of any such common carrier in respect to the transportation of persons or property are unjust, unreasonable, unsafe, improper, inadequate or insufficient, the commission shall determine the just, reasonable, safe, adequate, sufficient and proper rules, regulations, practices, equipment, appliances, facilities or service to be observed, furnished, constructed or enforced and be used in the transportation of persons and property by such common carrier, and fix the same by its order or rule.

[1961 c 14 § 81.28.240. Prior: 1911 c 117 § 53, part; RRS § 10389, part.]

RCW 81.28.250 Commission may complain of interstate rates.

The commission shall have power, and it is hereby made its duty, to investigate all interstate, rates, fares, charges, classifications or rules or practices in relation thereto, for or in relation to the transportation of persons or property where any act in relation thereto shall take place within this state, and when the same are, in the opinion of the commission, excessive or discriminatory, or are levied or laid in violation of the act of congress entitled "An act to regulate commerce," approved February 4, 1887, and the acts amendatory thereof and supplementary thereto, or in conflict with the rulings, orders or regulations of the interstate commerce commission, the commission shall apply, by petition, to the interstate commerce commission for relief, and may present to the interstate commerce commission all facts coming to its knowledge as to violations of the rulings, orders or regulations of that commission, or as to violations of the said act to regulate commerce or acts amendatory thereof or supplementary thereto.

[1961 c 14 § 81.28.250. Prior: 1911 c 117 § 58; RRS § 10394.]

RCW 81.28.260 Bicycles as baggage.

Bicycles are hereby declared to be and are deemed baggage, and shall be transported as baggage for passengers by railroad corporations and steamboats, and subject to the same liabilities as other baggage; and no such passenger shall be required to crate, cover, or otherwise

protect any such bicycle: PROVIDED, That a railroad corporation or steamboat shall not be required to transport under the provisions of this section more than one bicycle for one person.

[1961 c 14 § 81.28.260. Prior: 1899 c 15 § 1; RRS § 10495.]

RCW 81.28.270 Limitation of action for collection of transportation charges.

All actions at law by railroads, common and contract carriers by motor truck and all other public carriers for recovery of their charges, or any part of them, for any common carrier service performed by said carriers, shall be begun within two years from the time the cause of action accrues, and not after.

[1961 c 14 § 81.28.270. Prior: 1945 c 117 § 1; Rem. Supp. 1945 § 167-1.]

RCW 81.28.280 Reports of wrecks, etc.

Every public service company shall give immediate notice to the commission of every accident resulting in death or injury to any person occurring on its lines or system, in such manner as the commission may prescribe.

Such notice shall not be admitted as evidence or used for any purpose against the company giving it in any action for damages growing out of any matter mentioned in the notice. The commission may require reports to be made by any common carrier of all wrecks, collisions, or derailments occurring on its line.

[1961 c 14 § 81.28.280. Prior: 1953 c 104 § 3; prior: 1911 c 117 § 63, part; RRS § 10399, part.]

RCW 81.28.290 Investigation of accidents, wrecks.

The commission shall investigate all accidents that may occur upon the lines of any common carrier resulting in loss of life, to any passenger or employee, and may investigate any and all accidents or wrecks occurring on the line of any common carrier. Notice of the investigation shall be given in all cases for a sufficient length of time to enable the company affected to participate in the hearing and may be given orally or in writing, in such manner as the commission may prescribe.

Such witnesses may be examined as the commission deems necessary and proper to thoroughly ascertain the cause of the accident or wreck and fix the responsibility therefor. The examination and investigation may be conducted by an inspector or deputy inspector, and they may administer oaths, issue subpoenas, and compel the attendance of witnesses, and when the examination is conducted by an inspector or deputy inspector, he shall make a full and complete report thereof to the commission.

[1961 c 14 § 81.28.290. Prior: 1953 c 104 § 4; prior: 1911 c 117 § 63, part; RRS § 10399, part.]

Chapter 81.29 RCW

COMMON CARRIERS--LIMITATIONS ON LIABILITY

Sections

81.29.010	Definition.
81.29.020	Carrier's liability for loss--Limitation--Exceptions--Tariff schedule--Time for filing claims or instituting suits.
81.29.030	Carrier's right of action against other carrier.
81.29.040	Penalty for violations.
81.29.050	Liability for baggage.

RCW 81.29.010 Definition.

The term "common carrier" as used in this chapter shall include every individual, firm, copartnership, association or corporation, or their lessees, trustees or receivers, engaged in the transportation of property for the public for hire, whether by rail, water, motor vehicle, air or otherwise.

[1961 c 14 § 81.29.010. Prior: 1945 c 203 § 1; Rem. Supp. 1945 § 3673-0. Formerly RCW 81.32.010, part.]

RCW 81.29.020 Carrier's liability for loss--Limitation--Exceptions--Tariff schedule--Time for filing claims or instituting suits.

Any common carrier receiving property for transportation wholly within the state of Washington from one point in the state of Washington to another point in the state of Washington, shall issue a receipt or bill of lading therefor, and shall be liable to the lawful holder thereof for any loss, damage, or injury to such property caused by it, or by any common carrier to which such property may be delivered, or over whose line or lines such property may pass when transported on a through bill of lading, and no contract, receipt, rule, regulation, or other limitation of any character whatsoever, shall exempt such common carrier from the liability imposed; and any such common carrier so receiving property for transportation wholly within the state of Washington, or any common carrier delivering said property so received and transported, shall be liable to the lawful holder of said receipt or bill of lading, or to any party entitled to recover thereon, whether such receipt or bill of lading has been issued or not, for the full actual loss, damage, or injury to such property caused by it or by any such common carrier to which such property may be delivered, or over whose line or lines such property may pass, when transported on a through bill of lading, notwithstanding any limitation of liability or limitation of the amount of recovery, or representation or agreement as to value in any such receipt or bill of lading, or in any contract, rule, or regulation, or in any tariff filed with the commission; and any such limitation, without respect to the manner or form in which it is sought to be made, is hereby declared to be unlawful and void: PROVIDED, HOWEVER, That the provisions hereof respecting liability for full actual loss, damage, or injury, notwithstanding any limitation of liability or recovery or representation or agreement or release as to value, and declaring any such limitation to be unlawful and void, shall not apply: First, to baggage carried on passenger trains,

boats, motor vehicles, or aircraft, or trains, boats, motor vehicles, or aircraft carrying passengers; second, to property, except ordinary livestock received for transportation concerning which the carrier shall have been or shall be expressly authorized or required by order of the commission, to establish and maintain rates dependent upon the value declared in writing by the shipper or agreed upon in writing as the released value of the property, in which case such declaration or agreement shall have no other effect than to limit liability and recovery to an amount not exceeding the value so declared or released; and any tariff schedule which may be filed with the commission pursuant to such order shall contain specific reference thereto and may establish rates varying with the value so declared and agreed upon; and the commission is hereby empowered to make such order in cases where rates dependent upon and varying with declared or agreed values would, in its opinion, be just and reasonable under the circumstances and conditions surrounding the transportation. The term "ordinary livestock" shall include all cattle, swine, sheep, goats, horses, and mules, except such as are chiefly valuable for breeding, racing, show purposes, or other special uses: PROVIDED, FURTHER, That nothing in this section shall deprive any holder of such receipt or bill of lading of any remedy or right of action which he has under the existing law: PROVIDED, FURTHER, That it shall be unlawful for any such receiving or delivering common carrier to provide by rule, contract, regulation, or otherwise a shorter period for the filing of claims than nine months, and for the institution of suits than two years, such period for institution of suits to be computed from the day when notice in writing is given by the carrier to the claimant that the carrier has disallowed the claim or any part or parts thereof specified in the notice: AND PROVIDED, FURTHER, That for the purposes of this section and of RCW 81.29.030 the delivering carrier in the case of rail transportation shall be construed to be the carrier performing the linehaul service nearest to the point of destination, and not a carrier performing merely a switching service at the point of destination: AND PROVIDED FURTHER, That the liability imposed by this section shall also apply in the case of property reconsigned or diverted in accordance with the applicable tariffs filed with the commission.

[1982 c 83 § 1; 1980 c 132 § 1; 1961 c 14 § 81.29.020. Prior: 1945 c 203 § 2; 1923 c 149 § 1; Rem. Supp. 1945 § 3673-1. Formerly RCW 81.32.290 through 81.32.330.]

Notes:

Effective date--1980 c 132: "This 1980 act shall take effect on July 1, 1980." [1980 c 132 § 4.]

RCW 81.29.030 Carrier's right of action against other carrier.

The common carrier issuing such receipt or bill of lading, or delivering such property so received and transported, shall be entitled to recover from the common carrier on whose line the loss, damage, or injury shall have been sustained, the amount of such loss, damage, or injury as it may be required to pay to the owners of such property, as may be evidenced by any receipt, judgment or transcript thereof.

[1961 c 14 § 81.29.030. Prior: 1945 c 203 § 3; 1923 c 149 § 2; Rem. Supp. 1945 § 3673-2. Formerly RCW 81.32.340.]

RCW 81.29.040 Penalty for violations.

Any common carrier subject to the provisions of this chapter, or whenever such common carrier is a corporation, any director or officer thereof, or any receiver, trustee, lessee, agent, or person acting for or employed by such corporation, who, alone, or with any other corporation, company, person, or party, shall wilfully do or cause to be done, or shall willingly suffer or permit to be done, any act, matter, or thing in this chapter prohibited or declared to be unlawful, or who shall aid or abet therein, or shall wilfully omit or fail to do any act, matter or thing in this chapter required to be done, or shall cause or willingly suffer or permit any act, matter or thing so directed or required by this chapter to be done, or not to be so done, or shall aid or abet any such omission or failure, or shall be guilty of any infraction of this chapter for which no penalty is otherwise provided, or who shall aid or abet therein, shall be deemed guilty of a misdemeanor, and shall upon conviction thereof in any court of competent jurisdiction, be subject to a fine of not to exceed five thousand dollars for each offense.

[1961 c 14 § 81.29.040. Prior: 1923 c 149 § 3; RRS § 3673-3. Formerly RCW 81.32.350.]

RCW 81.29.050 Liability for baggage.

The liability of any common carrier subject to regulation by the commission for the loss of or damage to any baggage shall be set by the commission. The commission will review the amounts periodically and adjust the rate accordingly.

[1991 c 21 § 1; 1961 c 14 § 81.29.050. Prior: 1945 c 209 § 1; Rem. Supp. 1945 § 10495-1. Formerly RCW 81.32.360.]

Chapter 81.36 RCW
RAILROADS--CORPORATE POWERS AND DUTIES

Sections

81.36.010	Right of eminent domain.
81.36.020	Right of entry.
81.36.030	Intersections and connections with other roads or canals.
81.36.040	Line or canal across or along watercourses.
81.36.050	Change of grade or location of road or canal.
81.36.060	Extensions, branch lines.
81.36.070	Purchase, lease, sale, merger of railroads.
81.36.075	Proceedings prior to March 18, 1909, validated.
81.36.090	Requisites to building extension or branch line.
81.36.100	Bridges over navigable streams.
81.36.120	May own securities of irrigation companies.
81.36.130	May construct and operate ditches and canals.

Notes:

Assessment of private car companies for property tax purposes: Chapter 84.16 RCW.
Consolidation of competing railroads prohibited: State Constitution Art. 12 § 16.

Constitutional limitations, generally: State Constitution Art. 12.

Express companies: State Constitution Art. 12 § 21.

Rights of way over public lands, bridges, etc.: Chapter 79.01 RCW.

Taxation of rolling stock: State Constitution Art. 12 § 17.

RCW 81.36.010 Right of eminent domain.

Every corporation organized for the construction of any railway, macadamized road, plank road, clay road, canal or bridge, is hereby authorized and empowered to appropriate, by condemnation, land and any interest in land or contract right relating thereto, including any leasehold interest therein and any rights-of-way for tunnels beneath the surface of the land, and any elevated rights-of-way above the surface thereof, including lands granted to the state for university, school or other purposes, and also tide and shore lands belonging to the state (but not including harbor areas), which may be necessary for the line of such road, railway or canal, or site of such bridge, not exceeding two hundred feet in width, besides a sufficient quantity thereof for toll houses, workshops, materials for construction, excavations and embankments and a right-of-way over adjacent lands or property, to enable such corporation to construct and prepare its road, railway, canal or bridge, and to make proper drains; and in case of a canal, whenever the court shall deem it necessary, to appropriate a sufficient quantity of land, including lands granted to the state for university, school or other purposes, in addition to that before specified in this section, for the construction and excavation of such canal and of the slopes and bermes thereof, not exceeding one thousand feet in total width; and in case of a railway to appropriate a sufficient quantity of any such land, including lands granted to the state for university, schools and other purposes and also tide and shore lands belonging to the state (but not including harbor areas) in addition to that before specified in this section, for the necessary side tracks, depots and water stations, and the right to conduct water thereto by aqueduct, and for yards, terminal, transfer and switching grounds, docks and warehouses required for receiving, delivering, storage and handling of freight, and such land, or any interest therein, as may be necessary for the security and safety of the public in the construction, maintenance and operation of its railways; compensation therefor to be made to the owner thereof irrespective of any benefit from any improvement proposed by such corporation, in the manner provided by law: AND PROVIDED FURTHER, That if such corporation locate the bed of such railway or canal upon any part of the track now occupied by any established state or county road, said corporation shall be responsible to the state or county in which such state or county road so appropriated is located, for all expenses incurred by the state or county in relocating and opening the part of such road so appropriated. The term land as herein used includes tide and shore lands but not harbor areas; it also includes any interest in land or contract right relating thereto, including any leasehold interest therein.

[1961 c 14 § 81.36.010. Prior: 1907 c 244 § 1; 1903 c 180 § 1; 1895 c 80 § 2; 1888 p 63 § 2; Code 1881 § 2456; 1869 p 343 § 2; RRS § 10539.]

RCW 81.36.020 Right of entry.

A corporation organized for the construction of any railway, macadamized road, plank road, clay road, canal or bridge, shall have a right to enter upon any land, real estate or premises, or any of the lands granted to the state of Washington for school, university or other purposes, between the termini thereof, for the purpose of examining, locating and surveying the line of such road or canal, or the site of such bridge, doing no unnecessary damage thereby.

[1961 c 14 § 81.36.020. Prior: 1895 c 80 § 1; 1888 p 63 § 1; Code 1881 § 2455; 1869 p 34 § 1; RRS § 10538.]

RCW 81.36.030 Intersections and connections with other roads or canals.

Every corporation formed under the laws of this state for the construction of a railroad shall have the power to cross, intersect, join and unite its railway with any other railway before constructed, at any point in its route, and upon the grounds of such other railway company, with the necessary turn-outs, sidings, switches and other conveniences in furtherance of the objects of its connections, and every corporation whose railway is or shall be hereafter intersected by any new railway shall unite with the corporation owning such new railway in forming such intersections and connections and grant the facilities aforesaid; and if the two corporations cannot agree upon the amount of compensation to be made therefor, or the points and manner of such crossings and connections, the same shall be ascertained and determined in the manner provided by law for the taking of lands and other property which shall be necessary for the construction of its road, and every corporation formed under the laws of this state for the construction of a canal shall have the power to cross and intersect any railway before constructed at any point in its road and upon the grounds of such other railway company, and every corporation whose railway is or shall hereafter be crossed or intersected by any canal shall unite with the corporation owning such canal in forming such crossings and intersections and grant the facilities therefor; and if the two corporations cannot agree upon the compensation to be made therefor, or the points and manner of such crossings and connections, the same shall be ascertained and determined in the manner provided by law for the taking of lands and other property which shall be necessary for the construction of said canal.

[1961 c 14 § 81.36.030. Prior: 1895 c 80 § 3; 1888 p 64 § 3; Code 1881 § 2456 1/2; RRS § 10535.]

RCW 81.36.040 Line or canal across or along watercourses.

Every corporation formed under the laws of this state for the construction of railroads or canals shall possess the power to construct its railway or canal, as the case may be, across, along or upon any river, stream of water, watercourses, plank road, turnpike or canal, which the route of such railway or canal shall intersect or touch; but such corporation shall restore the river, stream, watercourse, plank road or turnpike thus intersected or touched to its former state as near as may be, and pay any damages caused by such construction: PROVIDED, That the construction of any railway or canal by such corporation along, across or upon any of the navigable rivers or waters of this state shall be in such manner as to not interfere with, impede or

obstruct the navigation thereof; and all rights, privileges and powers of every description by law conferred upon road or railroad companies are hereby given and granted to canal companies so far as the same may be applicable, and all power and authority possessed by the public or municipal corporations of the state or their local authorities, with reference to road or railroad companies, may be exercised by them with reference to canal companies.

[1961 c 14 § 81.36.040. Prior: 1895 c 80 § 4; 1888 p 64 § 3; RRS § 10536.]

RCW 81.36.050 Change of grade or location of road or canal.

Any corporation may change the grade or location of its road, or canal, not departing from the general route specified in the articles of incorporation, for the purpose of avoiding annoyances to public travel or dangerous or deficient curves or grades, or unsafe or unsubstantial grounds or foundation, or for other like reasonable causes, and for the accomplishment of such change, shall have the same right to enter upon, examine, survey and appropriate the necessary lands and materials, as in the original location and construction of such road or canal.

[1961 c 14 § 81.36.050. Prior: Code 1881 § 2457; 1869 p 343 § 3; RRS § 10537.]

RCW 81.36.060 Extensions, branch lines.

Any railroad corporation chartered by, or organized under, the laws of the state, or of any state or territory, or under the laws of the United States, and authorized to do business in this state, may extend its railroads from any point named in its charter or articles of incorporation, or may build branch roads either from any point on its line of road or from any point on the line of any other railroad connecting, or to be connected, with its road, the use of which other road between such points and the connection with its own road such corporation shall have secured by lease or agreement for a term of not less than ten years from its date. Before making any such extension or building any such branch road, such corporation shall, by resolution of its directors or trustees, to be entered in the record of its proceedings, designate the route of such proposed extension or branch by indicating the place from and to which said railroad is to be constructed, and the estimated length of such railroad, and the name of each county in this state through or into which it is constructed or intended to be constructed, and file a copy of such record, certified by the president and secretary, in the office of the secretary of state, who shall endorse thereon the date of the filing thereof and record the same. Thereupon such corporation shall have all the rights and privileges to make such extension or build such branch and receive aid thereto which it would have had if it had been authorized in its charter or articles of incorporation.

[1961 c 14 § 81.36.060. Prior: 1890 p 526 § 1; RRS § 10460.]

RCW 81.36.070 Purchase, lease, sale, merger of railroads.

Any railroad company now or hereafter incorporated pursuant to the laws of this state or of the United States, or of any state or territory of the United States, may at any time by means of

subscription to the capital stock of any other railroad company, or by the purchase of its stock or bonds, or by guaranteeing its bonds, or otherwise, aid such company in the construction of its railroad within or without this state; and any such company owning or operating a railroad within or without this state, may extend the same into this or any other state or territory, and may build, buy, or lease the whole or any part of any other railroad, together with the franchises, powers and immunities and all other property and appurtenances appertaining thereto, whether located within or without this state; or may consolidate with any railroad or railroads in such other state or territory, or with any other railroad in this state, and may operate the same, and may own such real estate and other property in such other state or territory as may be necessary or convenient in the operation of such road; and any such railroad company may sell or lease the whole or any part of its railroad and branches, within or without this state, constructed or to be constructed, together with all property, rights, privileges, and franchises appertaining thereto, to any railroad company organized or existing pursuant to the laws of the United States or of this state, or of any other state or territory of the United States; and any railroad company incorporated or existing under the laws of the United States, or of any state or territory of the United States, may extend, construct, maintain and operate its railroad, or any portion or branch thereof, into and through this state, and may build branches from any point on such extension to any place or places within this state, and the railroad company of any other state or territory of the United States which shall so purchase or lease a railroad, or any part thereof in this state, or consolidate with any such railroad in this state, or shall extend or construct its road, or any portion or branch thereof in this state, shall possess and may exercise and enjoy as to the location, control, management and operation of the said road, and as to the location, construction and operation of any extension or branch thereof, all the rights, powers, privileges and franchises possessed by railroad corporations organized under the laws of this state, including the exercise of the power of eminent domain. Such purchase, sale, consolidation or lease may be made, or such aid furnished upon such terms or conditions as may be agreed upon by the directors and trustees of the respective companies; but, except in the case of sale or lease of branch line railroads, the same shall be approved or ratified by persons holding or representing seventy-five percent of the capital stock of the company so selling or disposing of its stock or bonds, or selling, leasing, or otherwise disposing of its railroad property and appurtenances pertaining thereto, at any annual stockholders' meeting or at a special meeting of the stockholders called for that purpose, or by the approval in writing of seventy-five percent of the stockholders of such company. Articles stating the name selected for such consolidated corporation and the terms of such consolidation shall be approved by each corporation by the vote of the stockholders holding seventy-five percent of the stock, in person or by proxy, at a regular meeting thereof or a special meeting called for that purpose in the manner provided by the bylaws of the respective consolidating corporations, or by the consent in writing of such seventy-five percent of such stockholders annexed to such articles; and a copy thereof, with a copy of the records of such approval or consent, duly certified by the respective presidents and secretaries, with the corporate seals of such corporations affixed thereto, shall be filed for record in the office of the secretary of state, and a copy thereof be furnished to the commission; and thereupon such consolidating corporations shall be and become one corporation, by the name so selected, which,

within this state, shall possess all the powers, franchises, and immunities, including the right of further consolidation with other corporations, and be subject to all the liabilities and restrictions now or hereafter imposed by law: PROVIDED, That no railroad corporation shall consolidate its stock, property, or franchises with any other railroad corporation owning a competing line, or purchase, either directly or indirectly, any stock or interest in a railroad corporation owning or operating a competing line: AND, PROVIDED FURTHER, That nothing in the foregoing provisions shall be held or construed as curtailing the right of this state, or of the counties through which any such road or roads may be located to levy and collect taxes upon the same, and upon the rolling stock thereof, in conformity with the provisions of the laws of this state upon that subject, and all roads or branches thereof in this state so consolidated with, purchased or leased, or aided, or extended into this state, shall be subject to taxation and to regulation and control of its operation by the laws of this state in all respects the same as if constructed by corporations organized under the laws of this state; and any corporation of another state or territory or of the United States, being the purchaser or lessee of a railroad within this state or extending its railroad or any portion thereof into or through this state, shall establish and maintain an office or offices in this state, at some point or points on its line, at which legal process and notice may be served as upon railroad corporations of this state: PROVIDED, FURTHER, That before any railroad corporation organized under the laws of any other state or territory, or of the United States, shall be permitted to avail itself of the benefits of this section and RCW 81.36.075 with respect to any railroad constructed, or to be constructed within this state, such corporation shall file with the secretary of state, a true copy of its charter or articles of incorporation, and otherwise comply with the laws of this state respecting foreign corporations doing business within the state: PROVIDED, That any such consolidation shall be approved by the commission: PROVIDED, FURTHER, That in no case shall the capital stock of the company formed by such consolidation exceed the sum of the capital stock of the companies so consolidated, at the par value thereof. Any sale or lease of a branch line railroad made in substantial compliance with the provisions of this section prior to April 8, 1926 is hereby legalized and made in all respects legal and binding from the date of its execution.

[1961 c 14 § 81.36.070. Prior: 1925 ex.s. c 188 § 1; 1915 c 136 § 1; 1909 c 196 § 1; 1890 p 526 § 2; RRS § 10463. Formerly RCW 81.36.070 and 81.36.080.]

RCW 81.36.075 Proceedings prior to March 18, 1909, validated.

Any sale or purchase of, and any consolidation by sale, or otherwise, or any lease, or agreement to sell, consolidate with or lease, the whole or any part of any railroad, or the branch lines of any company, whether organized or located within or without this state, with the franchises appertaining thereto, to, from or with any railroad company organized under the laws of the United States or of this state or any other state or territory, or any consolidation between such companies, executed prior to March 18, 1909 by the proper officers of the respective companies, parties to such sale, lease or consolidation or contract, is hereby legalized and made in all respects valid and binding from the date of its execution: PROVIDED, That the provisions of this section shall not apply when the railroads or transportation corporations involved are

competing lines.

[1961 c 14 § 81.36.075. Prior: 1909 c 196 § 2; RRS § 10464.]

RCW 81.36.090 Requisites to building extension or branch line.

Any railroad corporation chartered by or organized under the laws of the United States, or of any state or territory, whose constructed railroad shall reach or intersect the boundary line of this state at any point, may extend its railroad into this state from any such point or points to any place or places within the state, and may build branches from any point on such extension. Before making such extension or building any such branch road, such corporation shall, by resolution of its directors or trustees, to be entered in the record of its proceedings, designate the route of such proposed extension or branch by indicating the place from and to which such extension or branch is to be constructed, and the estimated length of such extension or branch, and the name of each county in this state through or into which it is constructed or intended to be constructed, and file a copy of such record, certified by the president and secretary, in the office of the secretary of state, who shall endorse thereon the date of filing thereof, and record the same. Thereupon such corporation shall have all the rights and privileges to make such extension or build such branch and receive such aid thereto as it would have had had it been authorized so to do by articles of incorporation duly filed in accordance with the laws of this state.

[1961 c 14 § 81.36.090. Prior: 1890 p 527 § 3; RRS § 10466.]

RCW 81.36.100 Bridges over navigable streams.

Any railroad corporation heretofore duly incorporated and organized under the laws of this state or of the territory of Washington, or which may hereafter be duly incorporated and organized under the laws of this state, or heretofore or hereafter incorporated and organized under the laws of any other state or territory of the United States, and authorized to do business in this state and to construct and operate railroads therein, shall have and hereby is given the right to construct bridges across the navigable streams within this state over which the projected line or lines of railway of said railroad corporations will run: PROVIDED, That said bridges are constructed in good faith for the purpose of being made a part of the constructed line of said railroad: AND PROVIDED, That they shall be constructed in the course of the construction of said railroad or thereafter for the more convenient operation thereof: AND PROVIDED FURTHER, That such bridges shall be so constructed as not to interfere with, impede or obstruct the navigation of such streams.

[1961 c 14 § 81.36.100. Prior: 1890 p 53 § 1; RRS § 10468.]

Notes:

Bridges and trestles across state waterways: RCW 79.91.110, 79.91.120.

Railroad bridges across navigable streams: RCW 79.91.090.

RCW 81.36.120 May own securities of irrigation companies.

It shall be lawful for any corporation, whether such corporation is organized under the laws of the territory or state of Washington, the laws of any other state or territory, or the laws of the United States owning, leasing or operating any line or lines of railway within the state of Washington, or which may own, lease or operate in the future any such line or lines of railway within this state, to take, acquire, own, negotiate, sell and guarantee bonds and stocks of companies or corporations which are or may hereafter be organized for the purpose of irrigating and reclaiming lands within this state.

[1961 c 14 § 81.36.120. Prior: 1890 p 529 § 1; RRS § 10461.]

RCW 81.36.130 May construct and operate ditches and canals.

It shall be lawful for any such corporation to build, own and operate irrigating ditches and canals in this state for the purpose of irrigating and reclaiming arid lands contiguous to or tributary to such line or lines of railway.

[1961 c 14 § 81.36.130. Prior: 1890 p 529 § 2; RRS § 10462.]

**Chapter 81.40 RCW
RAILROADS--EMPLOYEE REQUIREMENTS AND REGULATIONS**

Sections

81.40.010	Full train crews--Passenger--Safety review.
81.40.030	Penalty--Exceptions from requirements--Enforcement.
81.40.035	Freight train crews.
81.40.040	Trainmen--Hours of service.
81.40.050	Enforcement.
81.40.060	Purchase of apparel by employees.
81.40.070	Penalty.
81.40.080	Employee shelters.
81.40.090	Penalty.
81.40.095	Rules and regulations--Railroad employees--Sanitation, shelter.
81.40.100	Penalty for employing illiterate engineer--Penalty for illiterate person to act as engineer.
81.40.110	Flagman must read, write, and speak English.
81.40.120	Cost of records or medical examinations--Definitions.
81.40.130	Cost of records or medical examinations--Unlawful to require employee or applicant to pay.
81.40.140	Cost of records or medical examinations--Penalty.

Notes:

Industrial insurance, employments covered: Chapter 51.12 RCW.

Intoxication of railway employees: RCW 9.91.020.

RCW 81.40.010 Full train crews--Passenger--Safety review.

No law or order of any regulatory agency of this state shall prevent a common carrier by railroad from staffing its passenger trains in accordance with collective bargaining agreements or any national or other applicable settlement of train crew size. In the absence of a collective bargaining agreement or any national or other applicable settlement of train crew size, any common carrier railroad operating a passenger train with a crew of less than two members shall be subject to a safety review by the Washington utilities and transportation commission, which, as to staffing, may issue an order requiring as many as two crew members.

[1992 c 102 § 1; 1961 c 14 § 81.40.010. Prior: 1911 c 134 § 1; RRS § 10486.]

RCW 81.40.030 Penalty--Exceptions from requirements--Enforcement.

Each train or engine run in violation of RCW 81.40.010 shall constitute a separate offense: PROVIDED, That nothing in RCW 81.40.010 and 81.40.030 shall be construed as applying in the case of disability of one or more of any train crew while out on the road between division terminals, wrecking trains, or to any line, or part of line, where not more than two trains are run in each twenty-four hours.

Any person, corporation, company, or officer of court operating any railroad or railway, or part of any railroad or railway in the state of Washington, and engaged as a common carrier, in the transportation of freight or passengers, who shall violate any of the provisions of RCW 81.40.010 and 81.40.030 shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than one hundred dollars nor more than five hundred dollars for each offense.

It shall be the duty of the commission to enforce RCW 81.40.010 and 81.40.030.

[1983 c 3 § 207; 1961 c 14 § 81.40.030. Prior: (i) 1911 c 134 § 3; RRS § 10488. (ii) 1911 c 134 § 4; RRS § 10489. (iii) 1911 c 134 § 5; RRS § 10490.]

RCW 81.40.035 Freight train crews.

No law or order of any regulatory agency of this state shall prevent a common carrier by railroad from manning its freight trains in accordance with collective bargaining agreements or any national or other settlement of train crew size. The size of passenger train crews shall not be affected by *this act.

[1967 c 2 § 2 (Initiative Measure No. 233, approved November 8, 1966).]

Notes:

***Reviser's note:** This act [chapter 2, Laws of 1967], consisting of this section and the repeal of RCW 81.40.020, was Initiative Measure No. 233 adopted by the people November 8, 1966, and declared effective law by proclamation signed by the governor December 8, 1966.

Repeal of conflicting acts: "All acts or parts of acts in conflict with or in derogation of this act are hereby repealed insofar as the same are in conflict with, or in derogation of, this act or any part thereof." [1967 c 2 § 3 (Initiative Measure No. 233, approved November 8, 1966).]

RCW 81.40.040 Trainmen--Hours of service.

It shall be unlawful for any common carrier by railroad or any of its officers or agents, to require or permit any employee engaged in or connected with the movement of any train to remain on duty more than twelve consecutive hours, except when by casualty occurring after such employee has started on his trip; or, except by accident or unavoidable delay of trains scheduled to make connection with the train on which such employee is serving, he is prevented from reaching his terminal; or, to require or permit any such employee who has been on duty twelve consecutive hours to go on duty without having had at least ten hours off duty; or, to require or permit any such employee who has been on duty twelve hours in the aggregate in any twenty-four hour period to continue on duty without having had at least eight hours off duty within the twenty-four hour period.

[1977 c 70 § 1; 1961 c 14 § 81.40.040. Prior: 1907 c 20 § 1; RRS § 7652.]

RCW 81.40.050 Enforcement.

Any such common carrier, or any of its officers or agents violating any of the provisions of RCW 81.40.040 is hereby declared to be guilty of a misdemeanor, and upon conviction thereof shall be liable to a penalty of not less than one hundred or more than one thousand dollars for each and every such violation to be recovered in a suit or suits to be brought by the attorney general; and it shall be the duty of the attorney general to bring such suits upon duly verified information being lodged with him of such violation having occurred, in any superior court; and it shall also be the duty of the commission to fully investigate all cases of the violation of RCW 81.40.040, and to lodge with the attorney general information of any such violation as may come to its knowledge.

[1961 c 14 § 81.40.050. Prior: 1907 c 20 § 2; RRS § 7653.]

RCW 81.40.060 Purchase of apparel by employees.

It shall be unlawful for any railroad or other transportation company doing business in the state of Washington, or of any officer, agent or servant of such railroad or other transportation company, to require any conductor, engineer, brakeman, fireman, purser, or other employee, as a condition of his continued employment, or otherwise to require or compel, or attempt to require or compel, any such employees to purchase of any such railroad or other transportation company or of any particular person, firm or corporation or at any particular place or places, any uniform or other clothing or apparel, required by any such railroad or other transportation company to be used by any such employee in the performance of his duties as such; and any such railroad or transportation company or any officer, agent or servant thereof, who shall order or require any conductor, engineer, brakeman, fireman, purser, or other person in its employ, to purchase any uniform or other clothing or apparel as aforesaid, shall be deemed to have required such purchase as a condition of such employee's continued employment.

[1961 c 14 § 81.40.060. Prior: 1907 c 224 § 1; RRS § 10504.]

RCW 81.40.070 Penalty.

Any railroad or other transportation company doing business in the state of Washington, or any officer, agent or servant thereof, violating any of the provisions of RCW 81.40.060 shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine in any sum not less than one hundred dollars nor more than five hundred dollars, or by imprisonment in the county jail of the county where the misdemeanor is committed, not exceeding six months.

[1961 c 14 § 81.40.070. Prior: 1907 c 224 § 1; RRS § 10505.]

RCW 81.40.080 Employee shelters.

It shall be unlawful for any railroad company, corporation, association or other person owning, controlling or operating any line of railroad in the state of Washington, to build, construct, reconstruct, or repair railroad car equipment or motive power in this state without first erecting and maintaining at every point where five employees or more are regularly employed on such work, a shed over a sufficient portion of the tracks used for such work, so as to provide that all men regularly employed in such work shall be sheltered and protected from rain and other inclement weather: PROVIDED, That the provisions of this section shall not apply at points where it is necessary to make light repairs only on equipment or motive power, nor to equipment loaded with time or perishable freight, nor to equipment when trains are being held for the movement of equipment, nor to equipment on tracks where trains arrive or depart or are assembled or made up for departure. The term "light repairs," as herein used, shall not include repairs usually made in roundhouse, shop or shed upon well equipped railroads.

[1961 c 14 § 81.40.080. Prior: 1941 c 238 § 1; Rem. Supp. 1941 § 7666-40.]

RCW 81.40.090 Penalty.

Any railroad company or officer or agent thereof, or any other person, who shall violate the provisions of RCW 81.40.080, by failing or refusing to comply with its provisions, shall be deemed guilty of a misdemeanor, and each day's failure or refusal to comply with the provisions of RCW 81.40.080 shall be considered a separate offense.

[1961 c 14 § 81.40.090. Prior: 1941 c 238 § 2; Rem. Supp. 1941 § 7666-41.]

RCW 81.40.095 Rules and regulations--Railroad employees--Sanitation, shelter.

The utilities and transportation commission shall adopt and enforce rules and regulations relating to sanitation and adequate shelter as it affects the health of all railroad employees, including but not limited to railroad trainmen, enginemen, yardmen, maintenance of way

employees, highway crossing watchmen, clerical, platform, freight house and express employees.

[1961 c 14 § 81.40.095. Prior: 1957 c 71 § 1. Formerly RCW 81.04.162.]

RCW 81.40.100 Penalty for employing illiterate engineer--Penalty for illiterate person to act as engineer.

Every person who, as an officer of a corporation or otherwise, shall knowingly employ as an engineer or engine driver, to run a locomotive or train on any railway, any person who cannot read time tables and ordinary handwriting; and every person who, being unable to read time tables and ordinary handwriting, shall act as an engineer or run a locomotive or train on any railway, shall be guilty of a gross misdemeanor.

[1961 c 14 § 81.40.100. Prior: 1909 c 249 § 274; RRS § 2526.]

RCW 81.40.110 Flagman must read, write, and speak English.

Any railroad operating within this state, shall not employ or use as flagman any person or persons who cannot read, write and speak the English language.

[1961 c 14 § 81.40.110. Prior: 1907 c 138 § 1, part; 1899 c 35 § 1, part; RRS § 10480, part.]

RCW 81.40.120 Cost of records or medical examinations--Definitions.

As used in RCW 81.40.120 through 81.40.140:

(1) "Employer" means any common carrier by rail, doing business in or operating within the state, and any subsidiary thereof.

(2) "Employee" means every person who may be permitted, required, or directed by any employer, in consideration of direct or indirect gain or profit, to engage in any employment.

[1961 c 14 § 81.40.120. Prior: 1955 c 228 § 1.]

RCW 81.40.130 Cost of records or medical examinations--Unlawful to require employee or applicant to pay.

It is unlawful for any employer to require any employee or applicant for employment to pay the cost of a medical examination or the cost of furnishing any records required by the employer as a condition of employment.

[1961 c 14 § 81.40.130. Prior: 1955 c 228 § 2.]

RCW 81.40.140 Cost of records or medical examinations--Penalty.

Any employer who violates the provisions of RCW 81.40.120 through 81.40.140 shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than one

hundred dollars. Each violation shall constitute a separate offense.

[1961 c 14 § 81.40.140. Prior: 1955 c 228 § 3.]

Chapter 81.44 RCW COMMON CARRIERS--EQUIPMENT

Sections

- 81.44.010 Commission may order improved facilities.
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- 81.44.101 Track motor cars--Windshield and canopy required.
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- 81.44.130 Safeguarding frogs, switches, and guard rails.

Notes:

Excessive steam in boilers, penalty: RCW 70.54.080.

Safety and health, tunnels and underground construction: Chapter 49.24 RCW.

*Steam boilers, pressure vessels, construction, inspection, etc.: Chapter 70.79 RCW.
Tampering with signals, lights, etc.: RCW 88.08.020.*

RCW 81.44.010 Commission may order improved facilities.

Whenever the commission shall, after a hearing had upon its own motion or upon complaint, find that, additional tracks, switches, terminals, terminal facilities, stations, motive power or any other property, apparatus, equipment, facilities or device for use by any common carrier in, or in connection with the transportation of persons or property, ought reasonably to be provided, or any repairs or improvements to, or changes in, any theretofore in use ought reasonably to be made, or any additions or changes in construction should reasonably be made thereto, in order to promote the security or convenience of the public or employees, or in order to secure adequate service or facilities for the transportation of passengers or property, the commission may, after a hearing, either on its own motion or after complaint, make and serve an order directing such repairs, improvements, changes or additions to be made.

[1961 c 14 § 81.44.010. Prior: 1911 c 117 § 64; RRS § 10400.]

RCW 81.44.020 Correction of unsafe or defective conditions--Failure to have walkways and handrails as unsafe or defective condition, when.

If upon investigation the commission shall find that the equipment or appliances in connection therewith, or the apparatus, tracks, bridges or other structures of any common carrier are defective, and that the operation thereof is dangerous to the employees of such common carrier or to the public, it shall immediately give notice to the superintendent or other officer of such common carrier of the repairs or reconstruction necessary to place the same in a safe condition, and may also prescribe the rate of speed for trains or cars passing over such dangerous or defective track, bridge or other structure until the repairs or reconstruction required are made, and may also prescribe the time within which the same shall be made. Or if, in its opinion, it is needful or proper, it may forbid the running of trains or cars over any defective track, bridge or structure until the same be repaired and placed in a safe condition. Failure of a railroad bridge or trestle to be equipped with walkways and handrails may be identified as an unsafe or defective condition under this section after hearing had by the commission upon complaint or on its own motion. The commission in making such determination shall balance considerations of employee and public safety with the potential for increased danger to the public resulting from adding such walkways or handrails to railway bridges: PROVIDED, That a railroad company and its employees shall not be liable for injury to or death of any person occurring on or about any railway bridge or trestle if such person was not a railway employee but was a trespasser or was otherwise not authorized to be in the location where such injury or death occurred.

There shall be no appeal from or action to review any order of the commission made under the provisions of this section if the commission finds that immediate compliance is necessary for the protection of employees or the public.

[1982 c 141 § 1; 1977 ex.s. c 46 § 1; 1961 c 14 § 81.44.020. Prior: 1911 c 117 § 65; RRS § 10401.]

RCW 81.44.031 Safety appliances--Locomotives operated on class 1 railroads.

Every locomotive operated on every class 1 railroad within the state of Washington shall be equipped with:

(1) Power driven wheel brakes and appliances for operating the train brake system, so equipped that the engineer on the locomotive drawing such train can control its speed without requiring the brakeman to use hand brakes for that purpose, in operating condition at all times;

(2) Couplers coupling automatically by impact, which can be coupled or uncoupled without the necessity of men going between the locomotive and the locomotive or car to which the same is being coupled or from which it is being uncoupled, and with suitable uncoupling levers;

(3) Proper sill steps and grab irons, and with proper footboards if used in switching service;

(4) Electric headlights of approved design on each end in operating condition at all times;

(5) Except in switching service, a speedometer calibrated in miles per hour, accurate within five miles per hour, and operable at all times: PROVIDED, That if a speedometer is determined to be out of calibration or inoperable while the locomotive is enroute, it will be deemed as being in good working order until the locomotive reaches the next terminal where repair facilities are available or where a locomotive with a working speedometer is available for substitution;

(6) Windshields with fully operable windshield wipers capable of removing rain and snow, and adequate operable defrosters on each lead unit of the locomotive consist.

At least one unit of the leading engine-consist on every railroad in this state shall be equipped as of January, 1977, with one or more colored oscillating lights, visible on all sides of the locomotive for a distance of at least two hundred yards. Said light or lights shall be operated whenever the locomotive is in motion or is stopped on a grade crossing, and may be of any color allowed by law, other than the color of the locomotive's headlight.

[1977 ex.s. c 263 § 1.]

RCW 81.44.032 Penalties for violating RCW 81.44.031 or tampering with locomotive speedometer lock or recording tape.

Any railroad or railway in this state violating any of the provisions of RCW 81.44.031, shall be fined not less than five hundred dollars nor more than one thousand dollars for each violation; each day such condition exists shall constitute a separate violation. In setting the fine for equipment failure, the location of the locomotive at the time of the violation and access to repair facilities shall be taken into consideration. It shall also be a violation of RCW 81.44.031 and this section subject to the same penalty as provided in this section for any railroad employee, except those charged with the duty of installation, maintenance and repair or removal of speedometers to tamper with, adjust or break the lock or alter or remove the speed recording tape

therein.

[1977 ex.s. c 263 § 2.]

RCW 81.44.040 Safety appliances--Cars--Street cars.

Each car shall be equipped with couplers coupling automatically, which can be coupled or uncoupled without the necessity of men going between the ends of the cars, with power brakes, with proper hand brakes, sill steps and grab irons, and, where secure ladders and running boards are required, with such ladders and running boards, and all cars having ladders shall also be equipped with secure hand holds or grab irons on their roofs at the tops of such ladders, and with such other appliances necessary for the safe operation of such cars, and the trains containing such cars, as may be prescribed by the commission: PROVIDED, That in the loading and hauling of long commodities requiring more than one car, hand brakes may be omitted from all save one of the cars, while they are thus combined for such purpose: AND PROVIDED FURTHER, That in the operation of trains not less than eighty-five percent of the cars in such train, which are associated together, shall have their power brakes used and operated by the engineer of the locomotive drawing such train.

Every street car shall be equipped with proper and efficient brakes, steps, grab irons or hand rails, fenders or aprons or pilots, and with such other appliances, apparatus and machinery necessary for the safe operation of such street car as the commission may prescribe.

[1961 c 14 § 81.44.040. Prior: 1911 c 117 § 66, part; RRS § 10402, part. Formerly RCW 81.44.040 and 81.64.120, part.]

RCW 81.44.050 Power of commission as to appliances.

The commission shall, as soon as practicable, after the taking effect of chapter 117, Laws of 1911, designate the number, dimensions, location and manner of application of the appliances provided for in RCW 81.44.031 and 81.44.040, or such as may be prescribed by the commission, and shall give notice of such designation to all railroad companies and street railroad companies subject to the provisions of this title, by such means as the commission may deem proper, and thereafter such number, dimensions, location, and manner of application as designated by the commission shall remain as the standards of equipment to be used on all cars and locomotives subject to the provisions of this title. The commission shall have power to add to, change, or modify said standards of equipment at any time or to provide different standards under different circumstances and conditions: PROVIDED, That the commission may, upon full hearing, for good cause, extend the period within which any railroad or street railroad may comply with the provisions of RCW 81.44.031 through 81.44.060 with respect to the equipment of locomotives or cars actually in service on the date of passage of chapter 117, Laws of 1911. The commission is hereby given authority to fix the time within which such modification or change shall become effective or obligatory. After the time so fixed it shall be unlawful to use any car, motor, or locomotive which does not comply with the standards so prescribed by the commission: PROVIDED, That when any car, motor, or locomotive shall have been properly equipped as

provided in this title, and such equipment shall have become defective or insecure while such car, motor, or locomotive was being used by such railroad company upon its line of railroad, such car, motor, or locomotive may be hauled from the place where such equipment was first discovered to be defective or insecure to the nearest available point where such car, motor, or locomotive can be repaired, without liability for the penalties imposed herein if such movement is necessary to make such repairs, and such repairs cannot reasonably be made except at such repair point. Nothing in this proviso shall be construed to permit the hauling of defective cars by means of chains instead of drawbars in revenue trains, or in association with other cars that are commercially used, unless such defective cars contain livestock or perishable freight.

[1983 c 3 § 208; 1961 c 14 § 81.44.050. Prior: 1911 c 117 § 66, part; RRS § 10402, part.]

RCW 81.44.060 Penalty.

It shall be unlawful for any railroad company or street railroad company to use or operate any car, motor, locomotive, or train that is defective, or any car, motor, locomotive, or train upon which any appliance, machinery, or attachment thereto belonging is defective, or to knowingly operate its train over any defective track, bridge, or other structure, excepting in cases of emergency and under proper precautions: PROVIDED, That RCW 81.44.031 through 81.44.060 shall not apply to boarding and outfit cars when moved as work trains, or to trains consisting wholly of logging trucks or of logging trucks and a passenger car or caboose at the rear end thereof, or of logging trucks and not to exceed five freight cars at the rear end thereof.

[1983 c 3 § 209; 1961 c 14 § 81.44.060. Prior: 1911 c 117 § 66, part; RRS § 10402, part.]

RCW 81.44.065 Devolution of powers and duties relative to safety of railroads.

The utilities and transportation commission shall exercise all powers and duties in relation to the inspection of tracks, bridges, structures, equipment, apparatus, and appliances of railroads with respect to the safety of employees and the public and the administration and enforcement of all laws providing for the protection of the public and employees of railroads which prior to April 1, 1955 were vested in and required to be performed by the director of labor and industries.

[1961 c 14 § 81.44.065. Prior: 1955 c 165 § 1. Formerly RCW 43.53.055.]

RCW 81.44.070 Duties of inspector of safety appliances.

It shall be the duty of the inspector of tracks, bridges, structures, and equipment, and such deputies as may be appointed, to inspect all equipment, and appliances connected therewith, and all apparatus, tracks, bridges and structures, depots and facilities and accommodations connected therewith, and facilities and accommodations furnished for the use of employees, and make such reports of his inspection to the commission as may be required. He shall, on discovering any defective equipment or appliances connected therewith, rendering the use of such equipment

dangerous, immediately report the same to the superintendent of the road on which it is found, and to the proper official at the nearest point where such defect is discovered, describing the defect. Such inspector may, on the discovery of any defect rendering the use of any car, motor or locomotive dangerous, condemn such car, motor or locomotive, and order the same out of service until repaired and put in good working order. He shall, on discovering any track, bridge or structure defective or unsafe in any particular, report such condition to the commission, and, in addition thereto, report the same to the official in charge of the division of such railroad upon which such defect is found. In case any track, bridge or structure is found so defective as to be dangerous to the employees or public for a train or trains to be operated over the same, the inspector is hereby authorized to condemn such track, bridge or structure and notify the commission and the office in charge of the division of such railroad where such defect is found of his action concerning the same, reporting in detail the defect complained of, and the work or improvements necessary to repair such defect. He shall also report to the commission the violation of any law governing, controlling or affecting the conduct of public service companies in this state, as such companies are defined in this title or in Title 80 RCW.

The inspector, or such deputies as may be appointed, shall have the right and privilege of riding on any locomotive, either on freight or passenger trains, or on the caboose of any freight train, for the purpose of inspecting the track on any railroad in this state: PROVIDED, That the engineer or conductor in charge of any such locomotive or caboose may require such inspector to produce his authority, under the seal of the commission, showing that he is such inspector or deputy inspector.

The inspector, or such deputy inspector or inspectors as may be appointed, shall, when required by the commission, inspect any street railroad, gas plant, electrical plant, water system, telephone line or telegraph line, and upon discovering any defective or dangerous track, bridge, structure, equipment, apparatus, machinery, appliance, facility, instrumentality or building, rendering the use of the same dangerous to the public or to the employees of the company owning or operating the same, report the same to the commission, and to the official in charge of such road, plant, system or line.

[1961 c 14 § 81.44.070. Prior: 1911 c 117 § 67; RRS § 10403. Formerly RCW 81.44.070 and 81.44.080.]

RCW 81.44.085 First aid kits and drinking water--Penalty.

Every person operating a common carrier railroad in this state shall equip each locomotive and caboose used in train or yard switching service, and every car used in passenger service with a first aid kit of a type to be approved by the commission, which kit shall be plainly marked and be readily visible and accessible and be maintained in a fully quipped condition: PROVIDED, That such kits shall not be required on equipment used exclusively in yard or switching service where such kits are maintained in the yard or terminal.

Each locomotive and caboose shall also be furnished with sanitary cups and sanitary ice-cooled drinking water.

For the purpose of this section a "locomotive" shall include all railroad engines propelled by any form of energy and used in rail line haul or yard switching service.

Any person violating any provisions of this section shall be guilty of a misdemeanor.

[1969 ex.s. c 210 § 7; 1961 c 14 § 81.44.085. Prior: 1951 c 66 §§ 1, 2, 3.]

Notes:

Cabooses

drinking water facilities: RCW 81.44.097.

fire extinguisher--Type, location, and maintenance: RCW 81.44.0972.

RCW 81.44.091 Cabooses--Size--Equipment--Application.

The provisions of RCW 81.44.091 through 81.44.100 shall apply to all cabooses except when used in yard service or in road service for a distance of not to exceed twenty-five straightaway miles: PROVIDED, That RCW 81.44.091 through 81.44.100 shall not apply to logging railways.

[1969 ex.s. c 116 § 1.]

RCW 81.44.092 Cabooses--Minimum length--Construction--Insulation--Cupola.

Cabooses shall be at least twenty-four feet in length exclusive of platform and of either cupola or bay window type. Cabooses shall be of metal frame construction, and shall be sufficiently insulated to eliminate track noise above eighty-five decibels in any octave in the speech range. A cupola shall extend inward toward the center line of the car not less than two and one-half feet from either side of the caboose.

[1969 ex.s. c 116 § 2.]

RCW 81.44.093 Cabooses--Trucks, riding qualities, wheels--Draft gears, minimum travel, minimum capacity.

The trucks shall provide riding qualities at least equal to those of freight type trucks modified with elliptical or additional coil springs or other means of equal or greater efficiency and shall be equipped with standard steel wheels or their equivalent. Draft gears shall have a minimum travel of two and one-half inches and a minimum capacity of eighteen thousand foot-pounds, and shall comply with Association of American Railroads Standard M-901 or its equivalent.

[1969 ex.s. c 116 § 3.]

RCW 81.44.094 Cabooses--Electric lighting--Markers.

Electric lighting of at least forty foot-candles shall be provided for the direct illumination of the caboose desk and reading areas and for the lavatory facilities. The caboose marker, or markers, shall be reflectorized or capable of illumination when required.

[1969 ex.s. c 116 § 4.]

RCW 81.44.095 Cabooes--Glass, glazing materials of safety glass type.

Wherever glass or glazing materials are used in partitions, doors, windows or wind deflectors, they shall be of the safety glass type.

[1969 ex.s. c 116 § 5.]

RCW 81.44.096 Cabooes--Stanchions, grab handles, or bars, installation--Edges and protrusions rounded--Seat backs, standard.

Stanchions, grab handles or bars shall be installed at entrances, exits and cupola within convenient reach of employees moving within the caboose. All edges and protrusions (including all bench, desk, chair and other furnishings) shall be rounded as required by the Washington utilities and transportation commission. All seat backs shall conform to safety standards designed by the U.S. department of transportation in its "Federal Motor Vehicle Safety Standards" Motor Vehicle Safety Standard No. 201.

[1969 ex.s. c 116 § 6.]

RCW 81.44.097 Cabooes--Drinking water facilities.

Drinking water facilities shall be installed and maintained to provide cool, clean, sanitary drinking water. This water shall be provided in sanitary containers and refrigerated. Each container shall be equipped with an approved type of fountain, faucet, or other dispenser.

[1969 ex.s. c 116 § 7.]

RCW 81.44.0971 Cabooes--Facilities for washing hands and face.

Facilities for the washing of hands and face shall be maintained separately from drinking facilities.

[1969 ex.s. c 116 § 8.]

RCW 81.44.0972 Cabooes--Fire extinguisher--Type, location, and maintenance.

All cabooses shall be equipped with at least one portable foam, dry chemical, or carbon dioxide type fire extinguisher with a minimum capacity of one and one-quarter gallons or five pounds. Such extinguishers shall be placed in readily accessible locations and shall be effectively maintained.

[1969 ex.s. c 116 § 9.]

RCW 81.44.098 Cabooes--No violation when move in service if correction made at first available point--Temporary exemption, procedure, limitations.

In the event a failure of required equipment or standards of maintenance occurs after a caboose has commenced a move in service after being reported in accordance with RCW 81.44.0981, the railroad operating that caboose shall not be deemed in violation of RCW 81.44.091 through 81.44.100 if said failure of equipment or standards of maintenance is corrected at the first point at which maintenance supplies are available, or, in case of repairs, the first at which materials and repair facilities are available and repairs can reasonably be made. If, in any particular case, any temporary exemption from any requirements of RCW 81.44.091 through 81.44.100 is deemed necessary by a carrier concerned, the utilities and transportation commission will consider the application of such carrier for temporary exemption and may grant such exemption when accompanied by a full statement of the conditions existing and the reasons for the exemption. Any exemptions so granted will be limited to the particular case specified, and will be limited to a stated period of time.

[1969 ex.s. c 116 § 10.]

RCW 81.44.0981 Caboose--Register for report of failures--Regulations for use of.

A register for the reporting of failures of required equipment or standards of maintenance shall be maintained on all cabooses. Said register shall contain sufficient space to record the dates and particulars of said failure. The railroads shall provide reasonable regulations for the use of this register, including a provision for maintaining this record of reported failures for not less than the previous eighty day period.

[1969 ex.s. c 116 § 11.]

RCW 81.44.0982 Caboose--Compliance, when--Standard for compliance.

Compliance with RCW 81.44.091 through 81.44.100 shall be accomplished within five years of August 11, 1969. The requirements stated in RCW 81.44.091 through 81.44.100 shall be deemed complied with by equipment or standards of maintenance equal or superior to those herein prescribed.

[1969 ex.s. c 116 § 12.]

RCW 81.44.099 Caboose--Regulation and enforcement--Regulations for.

The utilities and transportation commission shall be empowered to regulate and enforce all sections of RCW 81.44.091 through 81.44.100, and shall be empowered to enact all reasonable regulations for the enforcement of RCW 81.44.091 through 81.44.100.

[1969 ex.s. c 116 § 13.]

RCW 81.44.100 Penalty.

Any person, corporation or company operating any railroad or railway in this state,

violating any of the provisions of RCW 81.44.091 through 81.44.100, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than five hundred dollars, nor more than one thousand dollars, for each offense.

[1969 ex.s. c 116 § 14; 1961 c 14 § 81.44.100. Prior: 1909 c 31 § 2; RRS § 10484.]

RCW 81.44.101 Track motor cars--Windshield and canopy required.

Every person, firm or corporation operating or controlling any railroad running through or within this state as a common carrier shall, on or before January 1, 1952, equip each of its track motor cars with:

(1) A windshield and a device for wiping rain, snow and other moisture therefrom, which device shall be maintained in good order and so constructed as to be controlled or operated by the operator of said track motor car;

(2) A canopy or top of such construction as to adequately protect the occupants thereof from the rays of the sun, rain, snow or other inclement weather.

[1961 c 14 § 81.44.101. Prior: 1951 c 42 § 1.]

RCW 81.44.102 Track motor cars--Absence of windshield or canopy unlawful.

It shall be unlawful after January 1, 1952, for any person, firm or corporation, operating or controlling any common carrier railroad running through or within this state to operate or use any track motor car which is not equipped with a windshield and canopy or top as provided in RCW 81.44.101.

[1961 c 14 § 81.44.102. Prior: 1951 c 42 § 2.]

RCW 81.44.103 Track motor cars--Head and tail lights required.

Every person, firm or corporation operating or controlling any railroad running as a common carrier through or within the state shall, on or before January 1, 1952, equip each of its track motor cars used during the period from thirty minutes before sunset to thirty minutes after sunrise, with an electric headlight of such construction and with sufficient candle power to render plainly visible at a distance of not less than three hundred feet in advance of such track motor car, any track obstruction, landmark, warning sign or grade crossing, and further shall equip such track motor car with a red rear electric light of such construction and with sufficient candle power as to be plainly visible at a distance of three hundred feet.

[1961 c 14 § 81.44.103. Prior: 1951 c 42 § 3.]

RCW 81.44.104 Track motor cars--Absence of lights unlawful.

It shall be unlawful after January 1, 1952, for any person, firm or corporation operating or controlling any railroad running as a common carrier through or within this state to operate or

use any track motor car from thirty minutes before sunset to thirty minutes after sunrise, which is not equipped with lights of the candle power, construction and utility described in RCW 81.44.103.

[1961 c 14 § 81.44.104. Prior: 1951 c 42 § 4.]

RCW 81.44.105 Track motor cars--Penalty for violation.

Every violation of RCW 81.44.101 through 81.44.105 is a misdemeanor and shall be punishable by a fine of not more than one hundred dollars.

[1961 c 14 § 81.44.105. Prior: 1951 c 42 § 5.]

RCW 81.44.110 Equipment is part of cars--Tare weight.

The stakes, standards, supports, stays, railings and other equipments, appliances and contrivances necessary to effectually and suitably equip and supply every and all flat cars, and cars belonging to any and every railroad company, or person engaged in the business of carrying for hire in this state shall constitute and be held considered part and parcel of said cars, and the weight of same shall be added to the weight of the cars, and shall be deducted from the weight of the cargo, commodity, or product shipped on any and all such flat car or cars so that the freight charges shall be charged by the carrier only on the cargo, commodity or product carried.

[1961 c 14 § 81.44.110. Prior: 1907 c 218 § 1; RRS § 10470.]

RCW 81.44.120 Reimbursement of shipper for supplying equipment.

Whenever any railroad company or any person engaged in the business of carrying for hire in this state shall set in or furnish any person or persons any flat car or cars that is, or are not, provided with stakes, standards, supports, stays, railings and other equipments, appliances and contrivances necessary to effectually and suitably equip and supply every and all such flat car or cars for the purpose of loading and transporting goods, commodities or products, and it shall be necessary and requisite that the shipper or loader of any goods, commodities or products shall furnish any stakes, standards, supports, stays, railings and other equipments, appliances and contrivances necessary to effectually and suitably equip and supply such flat car or cars for the purpose of transporting any goods, commodities or products, the carrier or railroad company, or person engaged in the business of carrying for hire, shall pay to the shipper or loader of any such flat car or cars the cost and expense of placing on any and all of such flat car or cars stakes, standards, supports, stays, railings or other equipments, appliances, and contrivances necessary to effectually and suitably equip or supply every and all such flat car or cars.

[1961 c 14 § 81.44.120. Prior: 1907 c 218 § 2; RRS § 10473.]

RCW 81.44.130 Safeguarding frogs, switches, and guard rails.

Every railroad and street railroad operating in this state shall so adjust, fill, block and securely guard all frogs, switches and guard rails so as to protect and prevent the feet of persons being caught therein.

[1961 c 14 § 81.44.130. Prior: 1911 c 117 § 68; RRS § 10404.]

Chapter 81.48 RCW

RAILROADS--OPERATING REQUIREMENTS AND REGULATIONS

Sections

81.48.010	Failure to ring bell--Penalty--Exception.
81.48.015	Limiting or prohibiting the sounding of locomotive horns--Supplemental safety measures--Notice.
81.48.020	Obstructing or delaying train--Penalty.
81.48.030	Speed within cities and towns and at grade crossings may be regulated.
81.48.040	Procedure to fix speed limits--Change in limits.
81.48.050	Trains to stop at railroad crossings.
81.48.060	Penalty for violation of duty endangering safety.

Notes:

Excessive steam in boilers, penalty: RCW 70.54.080.

Steam boilers, pressure vessels, construction, inspection, etc.: Chapter 70.79 RCW.

RCW 81.48.010 Failure to ring bell--Penalty--Exception.

Every engineer driving a locomotive on any railway who shall fail to ring the bell or sound the whistle upon such locomotive, or cause the same to be rung or sounded at least eighty rods from any place where such railway crosses a traveled road or street on the same level (except in cities, or in counties that enact ordinances applying only to crossings equipped with supplemental safety measures as provided in RCW 81.48.015), or to continue the ringing of such bell or sounding of such whistle until such locomotive shall have crossed such road or street, shall be guilty of a misdemeanor.

This section shall not apply to an engineer operating a locomotive within yard limits or when on track, which is not main line track, where crossing speed is restricted by published special instruction or bulletin to ten miles per hour or less.

[1995 c 315 § 1; 1961 c 14 § 81.48.010. Prior: 1909 c 249 § 276; RRS § 2528.]

RCW 81.48.015 Limiting or prohibiting the sounding of locomotive horns--Supplemental safety measures--Notice.

(1) The legislature hereby authorizes cities and counties to enact ordinances limiting or prohibiting the sounding of locomotive horns, provided the ordinance applies only at crossings equipped with supplemental safety measures. A supplemental safety measure is a safety device defined in P.L. 103-440, section 20153(a)(3), as that law existed on November 2, 1994. A

supplemental safety measure that prevents careless movement over the crossing (e.g., as where adequate median barriers prevent movement around crossing gates extending over the full width of the lanes in a particular direction of travel), shall be deemed to conform to those standards required under P.L. 103-440 unless specifically rejected by emergency order issued by the United States secretary of the department of transportation.

(2) Prior to enacting the ordinance, the cities and counties shall provide written notification to the railroad companies affected by the proposed ordinance, and to the state utilities and transportation commission, for the purpose of providing an opportunity to comment on the proposed ordinance.

(3) Nothing in this section shall be construed as limiting the state's power, guaranteed by the tenth amendment to the Constitution of the United States, to enact laws necessary for the health, safety, or welfare of the people of the state of Washington.

[1995 c 315 § 2.]

RCW 81.48.020 Obstructing or delaying train--Penalty.

Every person who shall wilfully obstruct, hinder or delay the passage of any car lawfully operated upon any railway, shall be guilty of a misdemeanor.

[1961 c 14 § 81.48.020. Prior: 1909 c 249 § 278; RRS § 2530.]

RCW 81.48.030 Speed within cities and towns and at grade crossings may be regulated.

The right to fix and regulate the speed of railway trains within the limits of any city or town other than a first class city, and at grade crossings as defined in RCW 81.53.010 where such grade crossings are outside the limits of cities and towns, is vested exclusively in the commission: PROVIDED, That RCW 81.48.030 and 81.48.040 shall not apply to street railways which may be operating or hereafter operated within the limits of said cities and towns.

[1994 c 81 § 83; 1973 c 115 § 3; 1971 ex.s. c 143 § 1; 1961 c 14 § 81.48.030. Prior: 1943 c 228 § 1; Rem. Supp. 1943 § 10547-1.]

RCW 81.48.040 Procedure to fix speed limits--Change in limits.

After due investigation, the commission shall make and issue an order fixing and regulating the speed of railway trains within the limits of cities and towns other than first class cities. The speed limit to be fixed by the commission shall be discretionary, and it may fix different rates of speed for different cities and towns, which rates of speed shall be commensurate with the hazard presented and the practical operation of the trains. The commission shall also fix and regulate the speed of railway trains at grade crossings as defined in RCW 81.53.010 where such grade crossings are outside the limits of cities and towns when in the judgment of the commission the public safety so requires; such speed limit to be fixed shall be discretionary with the commission and may be different for different grade crossings and shall

be commensurate with the hazard presented and the practical operation of trains. The commission shall have the right from time to time, as conditions change, to either increase or decrease speed limits established under RCW 81.48.030 and 81.48.040.

[1994 c 81 § 84; 1971 ex.s. c 143 § 2; 1961 c 14 § 81.48.040. Prior: 1943 c 228 § 2; Rem. Supp. 1943 § 10547-2.]

RCW 81.48.050 Trains to stop at railroad crossings.

All railroads and street railroads, operating in this state shall cause their trains and cars to come to a full stop at a distance not greater than five hundred feet before crossing the tracks of another railroad crossing at grade, excepting at crossings where there are established signal towers, and signal men, interlocking plants or gates.

[1961 c 14 § 81.48.050. Prior: 1911 c 117 § 69; RRS § 10405.]

RCW 81.48.060 Penalty for violation of duty endangering safety.

Every engineer, motorman, gripman, conductor, brakeman, switch tender, train dispatcher or other officer, agent or servant of any railway company, who shall be guilty of any wilful violation or omission of his duty as such officer, agent or servant, by which human life or safety shall be endangered, for which no punishment is specially prescribed, shall be guilty of a misdemeanor.

[1961 c 14 § 81.48.060. Prior: 1909 c 249 § 277; RRS § 2529.]

Chapter 81.52 RCW
RAILROADS--RIGHTS OF WAY--SPURS--FENCES

Sections

81.52.010	Physical connections.
81.52.020	Sidetrack and switch connections--Duty to construct.
81.52.030	Sidetrack and switch connection may be ordered by commission.
81.52.040	Spur tracks.
81.52.050	Fences--Crossings--Cattle guards.
81.52.060	Fences--Liability for injury to stock.
81.52.070	Fences--Negligence--Evidence.

Notes:

Eminent domain by corporations: Chapter 8.20 RCW.

Forest protection: Chapter 76.04 RCW.

Public lands, rights of way, easements, etc.: Chapter 79.01 RCW.

RCW 81.52.010 Physical connections.

Whenever the commission shall find, after a hearing made upon complaint or upon its

own motion, that the public necessities and conveniences would be subserved by having track connections made, between any two or more railroads at any of the points hereinafter specified, the commission shall order any two or more railroads of the same or similar gauge to make physical connections at any and all crossings, and at all points where a railroad shall begin or terminate at or near any other railroad, and at or near all towns or cities, so that the cars of any such railroad company may be speedily transferred from one railroad to another, and shall order whether the expense thereof shall to be borne jointly or otherwise.

[1961 c 14 § 81.52.010. Prior: 1919 c 153 § 1; 1911 c 117 § 61; RRS § 10397.]

RCW 81.52.020 Sidetrack and switch connections--Duty to construct.

A railroad company upon the application of any shipper shall construct, maintain and operate upon reasonable terms a switch connection or connections with a lateral line of railway or private side track owned, operated or controlled by such shipper, and shall upon the application of any shipper, provide upon its own property a side track and switch connection with its line of railway, whenever such a side track and switch connection is reasonably practicable, and can be put in with safety and the business therefor is sufficient to justify the same.

[1961 c 14 § 81.52.020. Prior: 1911 c 117 § 13; RRS § 10349.]

RCW 81.52.030 Sidetrack and switch connection may be ordered by commission.

Whenever the commission shall find, after a hearing had upon its own motion or upon complaint, as herein provided, that application has been made by any shipper for a switching connection or connections with a lateral line of railway or private side track owned, operated or controlled by such shipper, or that application has been made by any shipper for the installation of a side track upon the property of such railroad, and that such switch connection or side track is reasonably practicable, can be put in with reasonable safety, and the business therefor is sufficient to justify the same, and that the railroad company has refused to install or provide the same, the commission shall enter its order requiring such connection or the construction of such side track: PROVIDED, That such shipper so to be served shall pay the legitimate cost and expense of constructing such connection or side track as shall be determined in separate items by the commission, and before the railroad company shall be compelled to incur any cost in connection therewith the same shall be secured to the railroad company in such manner as the commission may require. Whenever such lateral line of railway private side track or side track upon the property of the railroad company shall be constructed under the provisions of this section, any person or corporation shall be entitled to connect therewith or use the same upon the payment to the shipper incurring the primary expense of a reasonable proportion of the cost thereof, to be determined by the commission after notice to the interested parties: PROVIDED, That such connection can be made without unreasonable interference with the right of such shipper incurring the primary expense.

[1961 c 14 § 81.52.030. Prior: 1911 c 117 § 62; RRS § 10398.]

RCW 81.52.040 Spur tracks.

Any railroad corporation organized under the laws of this state or of any other state, and authorized to do business in this state and owning or operating a railway in this state, may construct, maintain and operate public spur tracks, from its railroad or any branch thereof, to and upon the grounds of any mill, elevator, storehouse, warehouse, dock, wharf, pier, manufacturing establishment, lumber yard, coal dock or other industry or enterprise, with all side tracks, storage tracks, wyes, turnouts, and connections necessary or convenient to the use of the same; and such company may acquire by purchase or condemnation, in the manner provided by the laws of this state for the acquisition of real estate for railway purposes, all necessary rights of way for such spur tracks, side tracks, storage tracks, wyes, turnouts and connections; said spur when constructed to be a public spur for the use of all industries located or thereafter located thereon: PROVIDED, That the right to acquire by condemnation herein granted shall not be exercised over unimproved lands for a greater distance than five miles, or over improved lands for a greater distance than one mile, or over lands within the limits of a municipal corporation for a greater distance than one-fourth of a mile: PROVIDED FURTHER, That this section shall not be construed as limiting the rights granted under RCW 81.36.060 through 81.36.090, relating to the construction of branch lines.

[1961 c 14 § 81.52.040. Prior: 1907 c 223 § 1; RRS § 10465.]

RCW 81.52.050 Fences--Crossings--Cattle guards.

Every person, company or corporation having the control or management of any railroad shall, outside of any corporate city or town, and outside the limits of any sidetrack or switch, cause to be constructed and maintained in good repair on each side of said railroad, along the line of said right of way of such person, company or corporation operating the same, a substantial fence, and at every point where any roadway or other public highway shall cross said railroad, a safe and sufficient crossing must be built and maintained, and on each side of such crossing and at each end of such sidetrack or switch, outside of any incorporated city or town, a sufficient cattle guard: PROVIDED, That any person holding land on both sides of said right of way shall have the right to put in gates for his own use at such places as may be convenient.

[1961 c 14 § 81.52.050. Prior: 1907 c 88 § 1; RRS § 10507.]

RCW 81.52.060 Fences--Liability for injury to stock.

Every such person, company or corporation owning or operating such railroad shall be liable for all damages sustained in the injury or killing of stock in any manner by reason of the failure of such person, company or corporation, to construct and maintain such fence or such crossing or cattle guard; but when such fences, crossings and guards have been duly made, and

shall be kept in good repair, such person, company or corporation shall not be liable for any such damages, unless negligently or unlawfully done.

[1961 c 14 § 81.52.060. Prior: 1907 c 88 § 2; RRS § 10508.]

RCW 81.52.070 Fences--Negligence--Evidence.

In all actions against persons, companies or corporations, operating steam or electric railroads in the state of Washington, for injury to stock by collision with moving trains, it is prima facie evidence of negligence on the part of such person, company or corporation, to show that the railroad track was not fenced with a substantial fence or protected by a sufficient cattle guard at the place where the stock was injured or killed.

[1961 c 14 § 81.52.070. Prior: 1907 c 88 § 3; RRS § 10509.]

**Chapter 81.53 RCW
RAILROADS--CROSSINGS**

Sections

81.53.010	Definitions.
81.53.020	Grade separation required where practicable.
81.53.030	Petition for crossing--Hearing--Order.
81.53.040	Supplemental hearing--Change of route.
81.53.050	Requirements of order on change of route.
81.53.060	Petition for alteration of crossing--Closure of grade crossing without hearing.
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81.53.170	Judicial review.
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81.53.261	Crossing signals, warning devices--Petition, motion--Hearing--Order--Costs apportionment--Records not evidence for actions--Appeal.
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81.53.400	Traffic control devices during construction, repair, etc. of crossing or overpass--Required.
81.53.410	Traffic control devices during construction, repair, etc. of crossing or overpass--Standards and conditions.
81.53.420	Traffic control devices during construction, repair, etc. of crossing or overpass--Rules.
81.53.900	Effective date--1975 1st ex.s. c 189.

Notes:

Counties, signs, signals, etc.: RCW 36.86.040.

Railroad intersections, crossings, etc.: State Constitution Art. 12 § 13.

Traffic devices required by utilities and transportation commission: RCW 47.36.050.

RCW 81.53.010 Definitions.

The term "commission," when used in this chapter, means the utilities and transportation commission of Washington.

The term "highway," when used in this chapter, includes all state and county roads, streets, alleys, avenues, boulevards, parkways and other public places actually open and in use, or to be opened and used, for travel by the public.

The term "railroad," when used in this chapter, means every railroad, including interurban and suburban electric railroads, by whatsoever power operated, for the public use in the conveyance of persons or property for hire, with all bridges, ferries, tunnels, equipment, switches, spurs, sidings, tracks, stations and terminal facilities of every kind, used, operated, controlled, managed, or owned by or in connection therewith. The said term shall also include every logging and other industrial railway owned or operated primarily for the purpose of carrying the property of its owners or operators or of a limited class of persons, with all tracks, spurs and sidings used in connection therewith. The said term shall not include street railways operating within the limits of any incorporated city or town.

The term "railroad company," when used in this chapter, includes every corporation, company, association, joint stock association, partnership or person, its, their or his lessees, trustees or receivers appointed by any court whatsoever, owning, operating, controlling or managing any railroad, as that term is defined in this section.

The term "over-crossing," when used in this chapter, means any point or place where a highway crosses a railroad by passing above the same.

The term "under-crossing," when used in this chapter, means any point or place where a highway crosses a railroad by passing under the same.

The term "over-crossing" or "under-crossing," shall also mean any point or place where one railroad crosses another railroad not at grade.

The term "grade crossing," when used in this chapter, means any point or place where a railroad crosses a highway or a highway crosses a railroad or one railroad crosses another, at a common grade.

[1961 c 14 § 81.53.010. Prior: 1959 c 283 § 2; prior: (i) 1913 c 30 § 1; RRS § 10511. (ii) 1941 c 161 § 1; Rem. Supp. 1941 § 10511-1. Formerly RCW 81.52.080, part.]

RCW 81.53.020 Grade separation required where practicable.

All railroads and extensions of railroads hereafter constructed shall cross existing railroads and highways by passing either over or under the same, when practicable, and shall in no instance cross any railroad or highway at grade without authority first being obtained from the commission to do so. All highways and extensions of highways hereafter laid out and constructed shall cross existing railroads by passing either over or under the same, when practicable, and shall in no instance cross any railroad at grade without authority first being obtained from the commission to do so: PROVIDED, That this section shall not be construed to prohibit a railroad company from constructing tracks at grade across other tracks owned or operated by it within established yard limits. In determining whether a separation of grades is practicable, the commission shall take into consideration the amount and character of travel on the railroad and on the highway; the grade and alignment of the railroad and the highway; the cost of separating grades; the topography of the country, and all other circumstances and conditions naturally involved in such an inquiry.

[1961 c 14 § 81.53.020. Prior: 1913 c 30 § 2; RRS § 10512. Formerly RCW 81.52.090.]

RCW 81.53.030 Petition for crossing--Hearing--Order.

Whenever a railroad company desires to cross a highway or railroad at grade, it shall file a written petition with the commission setting forth the reasons why the crossing cannot be made either above or below grade. Whenever the legislative authority of a county, or the municipal authorities of a city, or the state officers authorized to lay out and construct state roads, or the state parks and recreation commission, desire to extend a highway across a railroad at grade, they shall file a written petition with the commission, setting forth the reasons why the crossing cannot be made either above or below grade. Upon receiving the petition the commission shall immediately investigate it, giving at least ten days' notice to the railroad company and the county or city affected thereby, of the time and place of the investigation, to the end that all parties interested may be present and heard. If the highway involved is a state road or parkway, the secretary of transportation or the state parks and recreation commission shall be notified of the time and place of hearing. The evidence introduced shall be reduced to writing and be filed by the commission. If it finds that it is not practicable to cross the railroad or highway either above

or below grade, the commission shall enter a written order in the cause, either granting or denying the right to construct a grade crossing at the point in question. The commission may provide in the order authorizing a grade crossing, or at any subsequent time, that the railroad company shall install and maintain proper signals, warnings, flagmen, interlocking devices, or other devices or means to secure the safety of the public and its employees. In respect to existing railroad grade crossings over highways the construction of which grade crossings was accomplished other than under a commission order authorizing it, the commission may in any event require the railroad company to install and maintain, at or near each crossing, on both sides of it, a sign known as the sawbuck crossing sign with the lettering "Railroad Crossing" inscribed thereon with a suitable inscription indicating the number of tracks. The sign shall be of standard design conforming to specifications furnished by the Washington state department of transportation.

[1984 c 7 § 373; 1961 c 14 § 81.53.030. Prior: 1959 c 283 § 1; 1955 c 310 § 3; prior: 1937 c 22 § 1, part; 1913 c 30 § 3, part; RRS § 10513, part. Formerly RCW 81.52.100.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 81.53.040 Supplemental hearing--Change of route.

If the commission finds that it is impracticable to construct an over-crossing or under-crossing on the established or proposed highway, and shall find that by deflecting the established or proposed highway a practicable and feasible over-crossing or under-crossing or a safer grade crossing can be provided, it shall continue the hearing and hold a supplemental hearing thereon. At least ten days' notice of the time and place of the supplemental hearing shall be given to all landowners that may be affected by the proposed change in location of the highways. At the supplemental hearing the commission shall inquire into the propriety and necessity of changing and deflecting the highway as proposed. If the proposed change in route of the highway involves the abandonment and vacation of a portion of an established highway, the owners of land contiguous to the portion of the highway to be vacated shall, in like manner, be notified of the time and place of the supplemental hearing. At the conclusion of the hearing, the commission shall enter its findings in writing, and shall determine the location of the crossing which may be constructed, and whether it shall be an under-crossing, over-crossing or grade crossing, and shall determine whether or not any proposed change in the route of an existing highway, or the abandonment of a portion thereof is advisable or necessary to secure an over-crossing, under-crossing, or safer grade crossing.

[1961 c 14 § 81.53.040. Prior: 1955 c 310 § 4; prior: 1937 c 22 § 1, part; 1913 c 30 § 3, part; RRS § 10513, part. Formerly RCW 81.52.110.]

RCW 81.53.050 Requirements of order on change of route.

If the commission finds and determines that a change in route of an existing highway, or vacation of a portion thereof, is necessary or advisable, it shall further find and determine what

private property or property rights it is necessary to take, damage, or injuriously affect for the purpose of constructing the highway along a new route, and what private property or property rights, will be affected by the proposed vacation of a portion of an existing highway. The property and property rights found necessary to be taken, damaged, or affected shall be described in the findings with reasonable accuracy. In any action brought to acquire the right to take or damage any such property or property rights, the findings of the commission shall be conclusive as to the necessity therefor. A copy of the findings shall be served upon all parties to the cause.

[1961 c 14 § 81.53.050. Prior: 1955 c 310 § 5; 1937 c 22 § 1, part; 1913 c 30 § 3, part; RRS § 10513, part. Formerly RCW 81.52.120.]

RCW 81.53.060 Petition for alteration of crossing--Closure of grade crossing without hearing.

The mayor and city council, or other governing body of any city or town, or the legislative authority of any county within which there exists any under-crossing, over-crossing, or grade crossing, or where any street or highway is proposed to be located or established across any railroad, or any railroad company whose road is crossed by any highway, may file with the commission their or its petition in writing, alleging that the public safety requires the establishment of an under-crossing or over-crossing, or an alteration in the method and manner of an existing crossing and its approaches, or in the style and nature of construction of an existing over-crossing, under-crossing, or grade crossing, or a change in the location of an existing highway or crossing, the closing or discontinuance of an existing highway crossing, and the diversion of travel thereon to another highway or crossing, or if not practicable, to change the crossing from grade or to close and discontinue the crossing, the opening of an additional crossing for the partial diversion of travel, and praying that this relief may be ordered. If the existing or proposed crossing is on a state road, highway, or parkway, the petition may be filed by the secretary of transportation or the state parks and recreation commission. Upon the petition being filed, the commission shall fix a time and place for hearing the petition and shall give not less than twenty days' notice to the petitioner, the railroad company, and the municipality or county in which the crossing is situated. If the highway involved is a state highway or parkway, like notice shall be given to the secretary of transportation or the state parks and recreation commission. If the change petitioned for requires that private lands, property, or property rights be taken, damaged, or injuriously affected to open up a new route for the highway, or requires that any portion of any existing highway be vacated and abandoned, twenty days' notice of the hearing shall be given to the owner or owners of the private lands, property, and property rights which it is necessary to take, damage, or injuriously affect, and to the owner or owners of the private lands, property, or property rights that will be affected by the proposed vacation and abandonment of the existing highway. The commission shall also cause notice of the hearing to be published once in a newspaper of general circulation in the community where the crossing is situated, which publication shall appear at least two days before the date of hearing. At the time and place fixed in the notice, all persons and parties interested are entitled to be heard and introduce evidence. In the case of a petition for closure of a grade crossing the commission may

order the grade crossing closed without hearing where: (1) Notice of the filing of the petition is posted at, or as near as practical to, the crossing; (2) notice of the filing of the petition is published once in a newspaper of general circulation in the community or area where the crossing is situated, which publication shall appear within the same week that the notice referred to in subsection (1) of this section is posted; and (3) no objections are received by the commission within twenty days from the date of the publication of the notice.

[1984 c 7 § 374; 1969 ex.s. c 210 § 8; 1961 c 14 § 81.53.060. Prior: 1937 c 22 § 2, part; 1921 c 138 § 1, part; 1913 c 30 § 4, part; RRS § 10514, part. Formerly RCW 81.52.130.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 81.53.070 Hearing.

At the conclusion of the hearing the commission shall make and file its written findings of fact concerning the matters inquired into in like manner as provided for findings of fact upon petition for new crossings. The commission shall also enter its order based upon said findings of fact, which shall specify whether the highway shall continue at grade or whether it shall be changed to cross over or under the railroad in its existing location or at some other point, and whether an over-crossing or under-crossing shall be established at the proposed location of any street or highway or at some other point, or whether the style and nature of construction of an existing crossing shall be changed, or whether said highway shall be closed and travel thereon diverted to another channel, or any other change that the commission may find advisable or necessary: PROVIDED, That in an emergency where a highway is relocated to avoid a grade crossing, or a new crossing is constructed in the vicinity of an existing crossing in the interest of public safety, the commission may order such existing crossing closed without notice or hearing as specified herein. In case the order made requires that private lands, property, or property rights be taken, damaged or injuriously affected, the right to take, damage or injuriously affect the same shall be acquired as hereinafter provided.

Any petition herein authorized may be filed by the commission on its own motion, and proceedings thereon shall be the same as herein provided for the hearing and determination of a petition filed by a railroad company.

[1961 c 14 § 81.53.070. Prior: 1937 c 22 § 2, part; 1921 c 138 § 1, part; 1913 c 30 § 4, part; RRS § 10514, part. Formerly RCW 81.52.140.]

RCW 81.53.080 Restrictions on structures, railway equipment, in proximity of crossings--Minimum clearance for under-crossings.

After February 24, 1937, no building, loading platform, or other structure which will tend to obstruct the vision of travelers on a highway or parkway, of approaching railway traffic, shall be erected or placed on railroad or public highway rights of way within a distance of one hundred feet of any grade crossing located outside the corporate limits of any city or town unless authorized by the commission, and no trains, railway cars or equipment shall be spotted less than

one hundred feet from any grade crossing within or without the corporate limits of any city or town except to serve station facilities and existing facilities of industries.

The commission shall have the power to specify the minimum vertical and horizontal clearance of under-crossings constructed, repaired or reconstructed after February 24, 1937, except as to primary state highways.

[1969 ex.s. c 210 § 9; 1961 c 14 § 81.53.080. Prior: 1937 c 22 § 2, part; 1921 c 138 § 1, part; 1913 c 30 § 4, part; RRS § 10514, part. Formerly RCW 81.52.150.]

RCW 81.53.090 Duty to maintain crossings.

When a highway crosses a railroad by an over-crossing or under-crossing, the framework and abutments of the over-crossing or under-crossing, as the case may be, shall be maintained and kept in repair by the railroad company, and the roadway thereover or thereunder and approaches thereto shall be maintained and kept in repair by the county or municipality in which the same are situated, or if the highway is a state road or parkway, the roadway over or under the railroad shall be maintained and kept in repair as provided by law for the maintenance and repair of state roads and parkways.

The railings of over-crossings shall be considered a part of the roadway. Whenever a highway intersects a railroad at common grade, the roadway approaches within one foot of the outside of either rail shall be maintained and kept in repair by highway authority, and the planking or other materials between the rails and for one foot on the outside thereof shall be installed and maintained by the railroad company. At crossings involving more than one track, maintenance by the railroad company shall include that portion of the crossing between and for one foot on the outside of each outside rail. The minimum length of such planking or other materials shall be twenty feet on installation or repairs made after February 24, 1937.

[1961 c 14 § 81.53.090. Prior: 1937 c 22 § 3; 1913 c 30 § 5; RRS § 10515. Formerly RCW 81.52.160.]

RCW 81.53.091 Underpasses, overpasses constructed with aid of federal funds--Apportionment of maintenance cost between railroad and state.

See RCW 47.28.150.

RCW 81.53.100 Cost when railroad crosses highway.

Whenever, under the provisions of this chapter, new railroads are constructed across existing highways, or highway changes are made either for the purpose of avoiding grade crossings on such new railroads, or for the purpose of crossing at a safer and more accessible point than otherwise available, the entire expense of crossing above or below the grade of the existing highway, or changing the route thereof, for the purpose mentioned in this section, shall be paid by the railroad company.

[1961 c 14 § 81.53.100. Prior: 1937 c 22 § 4A; 1925 ex.s. c 73 § 1A; 1921 c 138 § 2A; 1913 c 30 § 6A; RRS § 10516A. Formerly RCW 81.52.170.]

RCW 81.53.110 Cost when highway crosses railroad.

Whenever, under the provisions of this chapter, a new highway is constructed across a railroad, or an existing grade crossing is eliminated or changed (or the style or nature of construction of an existing crossing is changed), the entire expense of constructing a new grade crossing, an overcrossing, under-crossing, or safer grade crossing, or changing the nature and style of construction of an existing crossing, including the expense of constructing approaches to such crossing and the expense of securing rights of way for such approaches, as the case may be, shall be apportioned by the commission between the railroad, municipality or county affected, or if the highway is a state road or parkway, between the railroad and the state, in such manner as justice may require, regard being had for all facts relating to the establishment, reason for, and construction of said improvement. If the highway involved is a state road or parkway, the amount not apportioned to the railroad company shall be paid as provided by law for constructing such state road or parkway.

[1961 c 14 § 81.53.110. Prior: 1937 c 22 § 4B; 1925 ex.s. c 73 § 1B; 1921 c 138 § 2B; 1913 c 30 § 6B; RRS § 10516B. Formerly RCW 81.52.180.]

RCW 81.53.120 Cost when railroad crosses railroad.

Whenever two or more lines of railroad owned or operated by different companies cross a highway, or each other, by an over-crossing, under-crossing, or grade crossing required or permitted by this chapter or by an order of the commission, the portion of the expense of making such crossing not chargeable to any municipality, county or to the state, and the expense of constructing and maintaining such signals, warnings, flagmen, interlocking devices, or other devices or means to secure the safety of the public and the employees of the railroad company, as the commission may require to be constructed and maintained, shall be apportioned between said railroad companies by the commission in such manner as justice may require, regard being had for all facts relating to the establishment, reason for, and construction of said improvement, unless said companies shall mutually agree upon an apportionment. If it becomes necessary for the commission to make an apportionment between the railroad companies, a hearing for that purpose shall be held, at least ten days' notice of which shall be given.

[1961 c 14 § 81.53.120. Prior: 1937 c 22 § 4C; 1925 ex.s. c 73 § 1C; 1921 c 138 § 2C; 1913 c 30 § 6C; RRS § 10516C. Formerly RCW 81.52.190.]

RCW 81.53.130 Apportionment of cost.

In the construction of new railroads across existing highways, the railroads shall do or cause to be done all the work of constructing the crossings and road changes that may be required, and shall acquire and furnish whatever property or easements may be necessary, and shall pay, as provided in RCW 81.53.100 through 81.53.120, the entire expense of such work including all compensation or damages for property or property rights taken, damaged or

injuriously affected. In all other cases the construction work may be apportioned by the commission between the parties who may be required to contribute to the cost thereof as the parties may agree, or as the commission may consider advisable. All work within the limits of railroad rights of way shall in every case be done by the railroad company owning or operating the same. The cost of acquiring additional lands, rights or easements to provide for the change of existing crossings shall, unless the parties otherwise agree, in the first instance be paid by the municipality or county within which the crossing is located; or in the case of a state road or parkway, shall be paid in the manner provided by law for paying the cost of acquiring lands, rights or easements for the construction of state roads or parkways. The expense accruing on account of property taken or damaged shall be divided and paid in the manner provided for dividing and paying other costs of construction. Upon the completion of the work and its approval by the commission, an accounting shall be had, and if it shall appear that any party has expended more than its proportion of the total cost, a settlement shall be forthwith made. If the parties shall be unable to agree upon a settlement, the commission shall arbitrate, adjust and settle the account after notice to the parties. In the event of failure and refusal of any party to pay its proportion of the expense, the sum with interest from the date of the settlement may be recovered in a civil action by the party entitled thereto. In cases where the commission has settled the account, the finding of the commission as to the amount due shall be conclusive in any civil action brought to recover the same if such finding has not been reviewed or appealed from as herein provided, and the time for review or appeal has expired. If any party shall seek review of any finding or order of the commission apportioning the cost between the parties liable therefor, the superior court, the court of appeals, or the supreme court, as the case may be, shall cause judgment to be entered in such review proceedings for such sum or sums as may be found lawfully or justly due by one party to another.

[1988 c 202 § 65; 1971 c 81 § 144; 1961 c 14 § 81.53.130. Prior: 1937 c 22 § 5; 1913 c 30 § 7; RRS § 10517. Formerly RCW 81.52.200.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 81.53.140 Time for performance.

The commission, in any order requiring work to be done, shall have power to fix the time within which the same shall be performed and completed: PROVIDED, That if any party having a duty to perform within a fixed time under any order of the commission shall make it appear to the commission that the order cannot reasonably be complied with within the time fixed by reason either of facts arising after the entry of the order or of facts existing prior to the entry thereof that were not presented, and with reasonable diligence could not have been sooner presented to the commission, such party shall be entitled to a reasonable extension of time within which to perform the work. An order of the commission refusing to grant an extension of time may be reviewed as provided for the review of other orders of the commission.

[1961 c 14 § 81.53.140. Prior: 1913 c 30 § 10; RRS § 10520. Formerly RCW 81.52.210.]

RCW 81.53.150 Practice and procedure.

Modes of procedure under this chapter, unless otherwise provided in this chapter, shall be as provided in other provisions of this title. The commission is hereby given power to adopt rules to govern its proceedings and to regulate the mode and manner of all investigations and hearings under this chapter.

[1961 c 14 § 81.53.150. Prior: 1913 c 30 § 11; RRS § 10521. Formerly RCW 81.52.220.]

RCW 81.53.160 Service of process.

All notices required to be served by this chapter shall be in writing, and shall briefly state the nature of the matter to be inquired into and investigated. Notices may be served in the manner provided by law for the service of summons in civil cases, or by registered United States mail. When service is made by registered mail, the receipt of the receiving post office shall be sufficient proof of service. When, under the provisions of this chapter, it is necessary to serve notice of hearings before the commission on owners of private lands, property, or property rights, and such owners cannot be found, service may be made by publication in the manner provided by law for the publication of summons in civil actions, except that publication need be made but once each week for three consecutive weeks, and the hearing may be held at any time after the expiration of thirty days from the date of the first publication of the notice.

[1961 c 14 § 81.53.160. Prior: 1913 c 30 § 12; RRS § 10522. Formerly RCW 81.52.230.]

RCW 81.53.170 Judicial review.

Upon the petition of any party to a proceeding before the commission, any finding or findings, or order or orders of the commission, made under color of authority of this chapter, except as otherwise provided, may be reviewed in the superior court of the county wherein the crossing is situated, and the reasonableness and lawfulness of such finding or findings, order or orders inquired into and determined, as provided in this title for the review of the commission's orders generally. Appellate review of the judgment of the superior court may be sought in like manner as provided in said utilities and transportation commission law for review by the supreme court or the court of appeals.

[1988 c 202 § 66; 1971 c 81 § 145; 1961 c 14 § 81.53.170. Prior: 1937 c 22 § 6; 1913 c 30 § 13; RRS § 10523. Formerly RCW 81.52.240.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 81.53.180 Eminent domain.

Whenever to carry out any work undertaken under this chapter it is necessary to take, damage, or injuriously affect any private lands, property, or property rights, the right so to take,

damage, or injuriously affect the same may be acquired by condemnation as hereinafter provided:

(1) In cases where new railroads are constructed and laid out by railroad company authorized to exercise the power of eminent domain, the right to take, damage, or injuriously affect private lands, property, or property rights shall be acquired by the railroad company by a condemnation proceedings brought in its own name and prosecuted as provided by law for the exercise of the power of eminent domain by railroad companies, and the right of eminent domain is hereby conferred on railroad companies for the purpose of carrying out the requirements of this chapter or the requirements of any order of the commission.

(2) In cases where it is necessary to take, damage, or injuriously affect private lands, property, or property rights to permit the opening of a new highway or highway crossing across a railroad, the right to take, damage, or injuriously affect such lands, property, or property rights shall be acquired by the municipality or county petitioning for such new crossing by a condemnation proceeding brought in the name of such municipality or county as provided by law for the exercise of the power of eminent domain by such municipality or county. If the highway involved be a state highway, then the right to take, damage, or injuriously affect private lands, property, or property rights shall be acquired by a condemnation proceeding prosecuted under the laws relative to the exercise of the power of eminent domain in aid of such state road.

(3) In cases where the commission orders changes in existing crossings to secure an under-crossing, over-crossing, or safer grade crossing, and it is necessary to take, damage, or injuriously affect private lands, property, or property rights to execute the work, the right to take, damage, or injuriously affect such lands, property, or property rights shall be acquired in a condemnation proceeding prosecuted in the name of the state of Washington by the attorney general under the laws relating to the exercise of the power of eminent domain by cities of the first class for street and highway purposes: PROVIDED, That in the cases mentioned in this subdivision the full value of any lands taken shall be awarded, together with damages, if any accruing to the remainder of the land not taken by reason of the severance of the part taken, but in computing the damages to the remainder, if any, the jury shall offset against such damages, if any, the special benefits, if any, accruing to such remainder by reason of the proposed improvement. The right of eminent domain for the purposes mentioned in this subdivision is hereby granted.

[1961 c 14 § 81.53.180. Prior: 1913 c 30 § 15; RRS § 10525. Formerly RCW 81.52.250.]

RCW 81.53.190 Abatement of illegal crossings.

If an under-crossing, over-crossing, or grade crossing is constructed, maintained, or operated, or is about to be constructed, operated, or maintained, in violation of the provisions of this chapter, or in violation of any order of the commission, such construction, operation, or maintenance may be enjoined, or may be abated, as provided by law for the abatement of nuisances. Suits to enjoin or abate may be brought by the attorney general, or by the prosecuting attorney of the county in which the unauthorized crossing is located.

[1961 c 14 § 81.53.190. Prior: 1913 c 30 § 16; RRS § 10526. Formerly RCW 81.52.260.]

RCW 81.53.200 Mandamus to compel performance.

If any railroad company, county, municipality, or officers thereof, or other person, shall fail, neglect, or refuse to perform or discharge any duty required of it or them under this chapter or any order of the commission, the performance of such duty may be compelled by mandamus, or other appropriate proceeding, prosecuted by the attorney general upon request of the commission.

[1961 c 14 § 81.53.200. Prior: 1913 c 30 § 17; RRS § 10527. Formerly RCW 81.52.270.]

RCW 81.53.210 Penalty.

If any railroad company shall fail or neglect to obey, comply with, or carry out the requirements of this chapter, or any order of the commission made under it, such company shall be liable to a penalty not to exceed five thousand dollars, such penalty to be recovered in a civil action brought in the name of the state of Washington by the attorney general. All penalties recovered shall be paid into the state treasury.

[1961 c 14 § 81.53.210. Prior: 1913 c 30 § 18; RRS § 10528. Formerly RCW 81.52.280.]

RCW 81.53.220 Obstructions in highways.

Whenever, to carry out any work ordered under RCW 81.53.010 through 81.53.281 and 81.54.010, it is necessary to erect and maintain posts, piers, or abutments in a highway, the right and authority to erect and maintain the same is hereby granted: PROVIDED, That, in case of a state highway the same shall be placed only at such points on such state highway as may be approved by the state secretary of transportation and fixed after such approval by order of the commission.

[1983 c 3 § 210; 1961 c 14 § 81.53.220. Prior: 1925 ex.s. c 179 § 2; 1913 c 30 § 19; RRS § 10529. Formerly RCW 81.52.290.]

RCW 81.53.230 No new right of action conferred.

Nothing contained in this chapter shall be construed as conferring a right of action for the abandonment or vacation of any existing highway or portion thereof in cases where no right of action exists independent of this chapter.

[1961 c 14 § 81.53.230. Prior: 1913 c 30 § 20; RRS § 10530.]

RCW 81.53.240 Scope of chapter.

Except to the extent necessary to permit participation by first class cities in the grade crossing protective fund, when an election to participate is made as provided in RCW 81.53.261

through 81.53.291, chapter 81.53 RCW is not operative within the limits of first class cities, and does not apply to street railway lines operating on or across any street, alley, or other public place within the limits of any city, except that a street car line outside of cities of the first class shall not cross a railroad at grade without express authority from the commission. The commission may not change the location of a state highway without the approval of the secretary of transportation, or the location of any crossing thereon adopted or approved by the department of transportation, or grant a railroad authority to cross a state highway at grade without the consent of the secretary of transportation.

[1984 c 7 § 375; 1969 c 134 § 8; 1961 c 14 § 81.53.240. Prior: (i) 1953 c 95 § 15; 1925 ex.s. c 179 § 3; 1913 c 30 § 21; RRS § 10531. (ii) 1959 c 283 § 7. Formerly RCW 81.52.300 and 81.52.380.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 81.53.250 Employment of experts.

The commission may employ temporarily such experts, engineers, and inspectors as may be necessary to supervise changes in existing crossings undertaken under this chapter; the expense thereof shall be paid by the railroad upon the request and certificate of the commission, said expense to be included in the cost of the particular change of grade on account of which it is incurred, and apportioned as provided in this chapter.

The commission may also employ such engineers and other persons as permanent employees as may be necessary to properly administer this chapter.

[1961 c 14 § 81.53.250. Prior: 1937 c 22 § 7; 1913 c 30 § 14; RRS § 10524. Formerly RCW 81.52.330.]

RCW 81.53.261 Crossing signals, warning devices--Petition, motion--Hearing--Order--Costs apportionment--Records not evidence for actions--Appeal.

Whenever the secretary of transportation or the governing body of any city, town, or county, or any railroad company whose road is crossed by any highway, shall deem that the public safety requires signals or other warning devices, other than sawbuck signs, at any crossing of a railroad at common grade by any state, city, town, or county highway, road, street, alley, avenue, boulevard, parkway, or other public place actually open and in use or to be opened and used for travel by the public, he or it shall file with the utilities and transportation commission a petition in writing, alleging that the public safety requires the installation of specified signals or other warning devices at such crossing or specified changes in the method and manner of existing crossing warning devices. Upon receiving such petition, the commission shall promptly set the matter for hearing, giving at least twenty days notice to the railroad company or companies and the county or municipality affected thereby, or the secretary of transportation in the case of a state highway, of the time and place of such hearing. At the time and place fixed in the notice, all persons and parties interested shall be entitled to be heard and introduce evidence, which shall be reduced to writing and filed by the commission. If the commission shall

determine from the evidence that public safety does not require the installation of the signal, other warning device or change in the existing warning device specified in the petition, it shall make determinations to that effect and enter an order denying said petition in toto. If the commission shall determine from the evidence that public safety requires the installation of such signals or other warning devices at such crossing or such change in the existing warning devices at said crossing, it shall make determinations to that effect and enter an order directing the installation of such signals or other warning devices or directing that such changes shall be made in existing warning devices. The commission shall also at said hearing apportion the entire cost of installation and maintenance of such signals or other warning devices, other than sawbuck signs, as provided in RCW 81.53.271: PROVIDED, That upon agreement by all parties to waive hearing, the commission shall forthwith enter its order.

No railroad shall be required to install any such signal or other warning device until the public body involved has either paid or executed its promise to pay to the railroad its portion of the estimated cost thereof.

Nothing in this section shall be deemed to foreclose the right of the interested parties to enter into an agreement, franchise, or permit arrangement providing for the installation of signals or other warning devices at any such crossing or for the apportionment of the cost of installation and maintenance thereof, or compliance with an existing agreement, franchise, or permit arrangement providing for the same.

The hearing and determinations authorized by this section may be instituted by the commission on its own motion, and the proceedings, hearing, and consequences thereof shall be the same as for the hearing and determination of any petition authorized by this section.

No part of the record, or a copy thereof, of the hearing and determination provided for in this section and no finding, conclusion, or order made pursuant thereto shall be used as evidence in any trial, civil or criminal, arising out of an accident at or in the vicinity of any crossing prior to installation of signals or other warning devices pursuant to an order of the commission as a result of any such investigation.

Any order entered by the utilities and transportation commission under this section shall be subject to review, supersedeas and appeal as provided in RCW 81.04.170 through 81.04.190, respectively.

Nothing in this section shall be deemed to relieve any railroad from liability on account of failure to provide adequate protective devices at any such crossing.

[1982 c 94 § 1; 1969 c 134 § 1.]

Notes:

Application--1982 c 94: "The provisions of this act shall not apply to those petitions acted upon by the commission prior to July 10, 1982." [1982 c 94 § 5.]

Reviser's note: The term "this act" refers to the amendment by 1982 c 94 of RCW 81.53.261, 81.53.271, 81.53.281, and 81.53.295.

RCW 81.53.271 Crossing signals, warning devices--Petition contents--Apportionment of installation and maintenance costs.

The petition shall set forth by description the location of the crossing or crossings, the

type of signal or other warning device to be installed, the necessity from the standpoint of public safety for such installation, the approximate cost of installation and related work, and the approximate annual cost of maintenance. If the commission directs the installation of a grade crossing protective device, and a federal-aid funding program is available to participate in the costs of such installation, both installation and maintenance costs of the device shall be apportioned in accordance with the provisions of RCW 81.53.295. Otherwise if installation is directed by the commission, it shall apportion the cost of installation and maintenance as provided in this section:

Installation: (1) Sixty percent to the grade crossing protective fund, created by RCW 81.53.281;

(2) Thirty percent to the city, town, county, or state; and

(3) Ten percent to the railroad:

PROVIDED, That, if the proposed installation is located at a new crossing requested by a city, town, county, or state, forty percent of the cost shall be apportioned to the city, town, county, or state, and none to the railroad. If the proposed installation is located at a new crossing requested by a railroad, then the entire cost shall be apportioned to the railroad. In the event the city, town, county, or state should concurrently petition the commission and secure an order authorizing the closure of an existing crossing or crossings in proximity to the crossing for which installation of signals or other warning devices shall have been directed, the apportionment to the petitioning city, town, county, or state shall be reduced by ten percent of the total cost for each crossing ordered closed and the apportionment from the grade crossing protective fund increased accordingly. This exception shall not be construed to permit a charge to the grade crossing protective fund in an amount greater than the total cost otherwise apportionable to the city, town, county, or state. No reduction shall be applied where one crossing is closed and another opened in lieu thereof, nor to crossings of a private nature.

Maintenance: (1) Twenty-five percent to the grade crossing protective fund, created by RCW 81.53.281; and

(2) Seventy-five percent to the railroad:

PROVIDED, That if the proposed installation is located at a new crossing requested by a railroad, then the entire cost shall be apportioned to the railroad.

[1982 c 94 § 2; 1975 1st ex.s. c 189 § 1; 1973 1st ex.s. c 77 § 1; 1969 c 134 § 2.]

Notes:

Application--1982 c 94: See note following RCW 81.53.261.

RCW 81.53.275 Crossing signals, warning devices--Apportionment when funds not available from grade crossing protective fund.

In the event funds are not available from the grade crossing protective fund, the commission shall apportion to the parties on the basis of the benefits to be derived by the public and the railroad, respectively, that part of the cost which would otherwise be assigned to the fund: PROVIDED, That in such instances the city, town, county or state shall not be assessed more than sixty percent of the total cost of installation on other than federal aid designated

highway projects: AND PROVIDED FURTHER, That in such instances the entire cost of maintenance shall be apportioned to the railroad.

[1969 ex.s. c 281 § 18; 1969 c 134 § 7.]

RCW 81.53.281 Crossing signals, warning devices--Grade crossing protective fund--Created--Transfer of funds--Allocation of costs--Procedure--Federal funding--Recovery of costs.

There is hereby created in the state treasury a "grade crossing protective fund," to which shall be transferred all moneys appropriated for the purpose of carrying out the provisions of RCW 81.53.261, 81.53.271, 81.53.281, 81.53.291, and 81.53.295. At the time the commission makes each allocation of cost to said grade crossing protective fund, it shall certify that such cost shall be payable out of said fund. When federal-aid highway funds are not involved, the railroad shall, upon completion of the installation of any such signal or other protective device and related work, present its claim for reimbursement for the cost of installation and related work from said fund of the amount allocated thereto by the commission. The annual cost of maintenance shall be presented and paid in a like manner. When federal-aid highway funds are involved, the department of transportation shall, upon entry of an order by the commission requiring the installation or upgrading of a grade crossing protective device, submit to the commission an estimate for the cost of the proposed installation and related work. Upon receipt of the estimate the commission shall pay to the department of transportation the percentage of the estimate specified in RCW 81.53.295, as now or hereafter amended, to be used as the grade crossing protective fund portion of the cost of the installation and related work. The commission is hereby authorized to recover administrative costs from said fund in an amount not to exceed three percent of the direct appropriation provided for any biennium, and in the event administrative costs exceed three percent of the appropriation, the excess shall be chargeable to regulatory fees paid by railroads pursuant to RCW 81.24.010.

The office of financial management shall direct the state treasurer to transfer to the motor vehicle fund an amount not to exceed \$1,331,000 from the grade crossing protective fund for the 1987-89 fiscal biennium.

[1998 c 245 § 166; 1987 c 257 § 1; 1985 c 405 § 509; 1982 c 94 § 3; 1975 1st ex.s. c 189 § 2; 1973 c 115 § 4; 1969 c 134 § 3.]

Notes:

Severability--1985 c 405: See note following RCW 9.46.100.

Application--1982 c 94: See note following RCW 81.53.261.

RCW 81.53.291 Crossing signals, warning devices--Operational scope--Election by first class cities--Procedure.

RCW 81.53.261 through 81.53.291 shall be operative within the limits of all cities, towns and counties, except cities of the first class. Cities of the first class may elect as to each particular crossing whether RCW 81.53.261 through 81.53.291 shall apply. Such election shall

be made by the filing by such city of a petition as provided for in RCW 81.53.261 with the utilities and transportation commission, or by a statement filed with the commission accepting jurisdiction, when such petition is filed by others.

[1969 c 134 § 4.]

RCW 81.53.295 Crossing signals, warning devices, etc.--Federal funds used to pay installation costs--Grade crossing protective fund--State and local authorities to pay remaining installation costs--Railroad to pay maintenance costs.

Whenever federal-aid highway funds are available and are used to pay a portion of the cost of installing a grade crossing protective device, and related work, at a railroad crossing of any state highway, city or town street, or county road at the then prevailing federal-aid matching rate, the grade crossing protective fund shall pay ten percent of the remaining cost of such installation and related work. The state or local authority having jurisdiction of such highway, street, or road shall pay the balance of the remaining cost of such installation and related work. The railroad whose road is crossed by the highway, street, or road shall thereafter pay the entire cost of maintaining the device.

[1982 c 94 § 4; 1975 1st ex.s. c 189 § 3.]

Notes:

Application--1982 c 94: See note following RCW 81.53.261.

RCW 81.53.400 Traffic control devices during construction, repair, etc. of crossing or overpass--Required.

Whenever any railroad company engages in the construction, maintenance, or repair of a crossing or overpass, the company shall install and maintain traffic control devices adequate to protect the public and railroad employees, subject to the requirements of RCW 81.53.410 and 81.53.420.

[1977 ex.s. c 168 § 1.]

RCW 81.53.410 Traffic control devices during construction, repair, etc. of crossing or overpass--Standards and conditions.

All traffic control devices used under RCW 81.53.400 shall be subject to the following conditions:

(1) Any traffic control devices shall be used at a repair or construction site only so long as the devices are needed or applicable. Any devices that are no longer needed or applicable shall be removed or inactivated so as to prevent confusion;

(2) All barricades, signs, and similar devices shall be constructed and installed in a workmanlike manner;

(3) Bushes, weeds, or any other material or object shall not be allowed to obscure any traffic control devices;

(4) All signs, barricades, and other control devices intended for use during hours of darkness shall be adequately illuminated or reflectorized, with precautions taken to protect motorists from glare; and

(5) Flagpersons shall be provided where necessary to adequately protect the public and railroad employees. The flagpersons shall be responsible and competent and possess at least average intelligence, vision, and hearing. They shall be neat in appearance and courteous to the public.

[1977 ex.s. c 168 § 2.]

RCW 81.53.420 Traffic control devices during construction, repair, etc. of crossing or overpass--Rules.

The utilities and transportation commission shall adopt rules to implement the provisions of RCW 81.53.400 and 81.53.410 pursuant to chapter 34.05 RCW. The commission shall invite the participation of all interested parties in any hearings or proceedings taken under this section, including any parties who request notice of any proceedings.

Any rules adopted under this section and any devices employed under RCW 81.53.410 shall conform to the national standards established by the current manual, including any future revisions, on the Uniform Traffic Control Devices as approved by the American National Standards Institute as adopted by the federal highway administrator of the United States department of transportation.

Rules adopted by the commission shall specifically prescribe the duties, procedures, and equipment to be used by the flagpersons required by RCW 81.53.410.

RCW 81.53.400 through 81.53.420 and rules adopted thereunder shall be enforced by the commission under the provisions of chapter 81.04 RCW: PROVIDED, That rules adopted by the commission shall recognize that cities with a population in excess of four hundred thousand are responsible for specific public thoroughfares and have the specific responsibility and authority for determining the practices relating to safeguarding the public during construction, repair, and maintenance activities.

[1977 ex.s. c 168 § 3.]

RCW 81.53.900 Effective date--1975 1st ex.s. c 189.

This 1975 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1975.

[1975 1st ex.s. c 189 § 4.]

Chapter 81.54 RCW

RAILROADS--INSPECTION OF INDUSTRIAL CROSSINGS

Sections

81.54.010	Definitions.
81.54.020	Annual inspection of industrial crossings.
81.54.030	Reimbursement of inspection cost.
81.54.040	Chapter not operative within first class cities.

RCW 81.54.010 Definitions.

The term "grade crossing" when used in this chapter means any point or place where a logging or industrial railroad crosses a highway or a highway crosses such railroad or such railroad crosses any other railroad, at a common grade.

The term "over-crossing" when used in this chapter means any point or place where a highway crosses a railroad by passing above the same.

The term "under-crossing" when used in this chapter means any point or place where a highway crosses a railroad by passing under the same.

The term "over-crossing" or "under-crossing" shall also mean any point or place where one railroad crosses another railroad not at grade.

The term "logging" or "industrial" railroad when used in this chapter shall include every railway owned or operated primarily for the purpose of carrying the property of its owners or operators or a limited class of persons, with all tracks, spurs and sidings used in connection therewith.

[1961 c 14 § 81.54.010. Prior: 1941 c 161 § 1; Rem. Supp. 1941 § 10511-1. Formerly RCW 81.52.080, part.]

RCW 81.54.020 Annual inspection of industrial crossings.

All grade crossings, under-crossings and over-crossings on the line of every logging and other industrial railway as herein defined shall be inspected annually by the commission as to condition, also maintenance, and safety in the interest of the public, for the purpose that the commission may, if it shall deem it necessary, require such improvements, changes and repairs as in its judgment are proper to the end that adequate safety shall be provided for the public.

[1961 c 14 § 81.54.020. Prior: 1941 c 161 § 2; Rem. Supp. 1941 § 10511-2. Formerly RCW 81.52.310.]

RCW 81.54.030 Reimbursement of inspection cost.

Every person operating any logging railroad or industrial railway shall, prior to July 1st of each year, file with the commission a statement showing the number of, and location, by name of highway, quarter section, section, township, and range of all crossings on his line and pay with the filing a fee for each crossing so reported. The commission shall, by order, fix the exact fee based on the cost of rendering such inspection service. All fees collected shall be deposited in the state treasury to the credit of the public service revolving fund. Intersections having one or

more tracks shall be treated as a single crossing. Tracks separated a distance in excess of one hundred feet from the nearest track or group of tracks shall constitute an additional crossing. Where two or more independently operated railroads cross each other or the same highway intersection, each independent track shall constitute a separate crossing.

Every person failing to make the report and pay the fees required, shall be guilty of a misdemeanor and in addition be subject to a penalty of twenty-five dollars for each day that the fee remains unpaid after it becomes due.

[1991 c 46 § 1; 1961 c 14 § 81.54.030. Prior: 1951 c 111 § 1; 1941 c 161 § 3; Rem. Supp. 1941 § 10511-3. Formerly RCW 81.52.320.]

RCW 81.54.040 Chapter not operative within first class cities.

This chapter shall not be operative within the limits of cities of the first class.

[1961 c 14 § 81.54.040. Prior: 1953 c 95 § 16; 1951 c 111 § 2. Formerly RCW 81.52.325.]

**Chapter 81.56 RCW
RAILROADS--SHIPPERS AND PASSENGERS**

Sections

81.56.010	Distribution of cars.
81.56.020	Distributing book must be kept.
81.56.030	Discrimination prohibited--Connecting lines.
81.56.040	Equal privileges.
81.56.050	Joint rates and through routes.
81.56.060	Forest products--Scales at junctions.
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81.56.130	Commission rules to expedite traffic.
81.56.140	Agent--Fixed place of business.
81.56.150	Regulating sale of passenger tickets.
81.56.160	Redemption of unused tickets.

Notes:

Constitutional limitations, generally: State Constitution Art. 12.

Express companies: State Constitution Art. 12 § 21.

RCW 81.56.010 Distribution of cars.

Every railroad company shall upon reasonable notice, furnish to all persons and corporations who may apply therefor and offer property for transportation sufficient and suitable

cars for the transportation of such property in carload lots. In case at any particular time a railroad company has not sufficient cars to meet all the requirements for transportation of property in carload lots, all cars available for such purpose shall be distributed among the several applicants therefor, without unjust discrimination between shippers, localities or competitive or noncompetitive points.

[1961 c 14 § 81.56.010. Prior: 1911 c 117 § 11; RRS § 10347.]

RCW 81.56.020 Distributing book must be kept.

Every railroad company shall keep, subject to the inspection of any bona fide shipper, a book or books known as "car distributing book," which shall be kept by such officer or officers, employees of such railroad, and in such manner and form as the commission shall direct, showing among other things all orders for cars received by such railroad company, the name of the person ordering the same, the time when and place where such cars are required, the time when and place where such cars were supplied, and such other matters and information as the commission may prescribe.

[1961 c 14 § 81.56.020. Prior: 1911 c 117 § 12; RRS § 10348.]

RCW 81.56.030 Discrimination prohibited--Connecting lines.

Every railroad company shall, under such regulations as may be prescribed by the commission, afford all reasonable, proper and equal facilities for the interchange of passengers, tonnage and cars, loaded or empty, between the lines, owned, operated, controlled or leased by it and the lines of every other railroad company; and shall, under such regulations as the commission may prescribe, receive and transport, without delay or discrimination, the passengers, tonnage and cars, loaded or empty, of any connecting line of railroad: PROVIDED, That perishable freight of all kinds and livestock shall have precedence of shipment. Every railroad company as such is required to receive from every other railroad company at a connecting point the tonnage carried by such other railroad company in the cars in which the same may be loaded, and haul the same through to the point of destination if the destination be upon a line owned, operated or controlled by such railroad company, or, if the destination be upon the line of some other railroad company, to haul such tonnage in such cars through to the connecting point upon the line operated, owned, controlled or leased by it by way of route over which such car is billed, and there deliver the same to the next connecting carrier under such regulations as the commission may prescribe.

[1961 c 14 § 81.56.030. Prior: 1911 c 117 § 24; RRS § 10360.]

RCW 81.56.040 Equal privileges.

No railroad corporation or company organized or doing business in this state shall allow any telegraph or telephone company, or any individual, any facilities, privileges or rates for

transportation of men or material, or for repairing their lines, not allowed to all telegraph and telephone companies and individuals.

[1961 c 14 § 81.56.040. Prior: 1890 p 292 § 4; RRS § 11341.]

RCW 81.56.050 Joint rates and through routes.

Whenever the commission shall be of opinion, after hearing had upon its own motion or upon complaint, that the rates and charges in force over two or more railroads, between any two points in the state, are unjust, unreasonable or excessive, or that no satisfactory through route or joint rate exists between such points, and that the public necessities and convenience demand the establishment of a through route and a joint rate between such points, the commission may order such railroads to establish such through route, and may establish and fix a joint rate which will be fair, just, reasonable and sufficient, to be followed, charged, enforced, demanded and collected in the future, and the commission may order that carload freight moving between such points shall be carried by the different companies, parties to such through route and joint rate, without being transferred from the originating cars. In case no agreement exists between such railroads for the interchange of cars, then the commission, before making such order, shall be empowered to, and it shall be its duty, to make rules for the expeditious and safe return and proper compensation for the cars so loaded by the company or companies receiving the same.

[1961 c 14 § 81.56.050. Prior: 1911 c 117 § 57; RRS § 10393.]

RCW 81.56.060 Forest products--Scales at junctions.

All railroad companies operating as common carriers within the limits of this state, shall be required to provide scales, and weigh at junction or at some common point within this state all cars loaded with lumber, shingles or other forest products for shipment.

[1961 c 14 § 81.56.060. Prior: 1905 c 126 § 1; RRS § 10474.]

RCW 81.56.070 Forest products--Charges, how based.

All charges for freight on said commodities, except where error is apparent, shall be based on the weights determined by the weighing stations within the limits of this state, and all bills of lading of railroad companies operating within the limits of this state shall specify these provisions: PROVIDED, That RCW 81.56.060 through 81.56.110 shall not apply to switching charges or to the handling of logs where the charge is by the car or by the thousand feet.

[1961 c 14 § 81.56.070. Prior: 1905 c 126 § 2; RRS § 10475.]

RCW 81.56.080 Forest products--Shipper's count and weight.

Any railroad company's employee acting as weigher shall upon request of any shipper give him a statement showing gross and net weight of any shipment by him. Sworn count and

weight of shipper shall be presumptive evidence of true weight where error in railroad weights is apparent.

[1961 c 14 § 81.56.080. Prior: 1905 c 126 § 3; RRS § 10476.]

RCW 81.56.100 Forest products--Penalty.

In case of violation of the provisions of RCW 81.56.060 through 81.56.110 by any railroad company, it shall pay a penalty of twenty dollars for every car it shall neglect to weigh and bill within the state as above provided, to be recovered from such company in action where there is any agent of such railroad company who may be served with process, and the penalties recovered under RCW 81.56.060 through 81.56.110 shall be paid into the county treasury in such county where action is taken.

[1961 c 14 § 81.56.100. Prior: 1905 c 126 § 5; RRS § 10478.]

RCW 81.56.110 Forest products--Special contracts regarding weights.

Nothing contained in RCW 81.56.060 through 81.56.110 shall interfere with the right of the shipper and carrier to enter into a private contract regarding weights when it is impracticable to weigh.

[1961 c 14 § 81.56.110. Prior: 1905 c 126 § 6; RRS § 10479.]

RCW 81.56.120 Cruelty to stock in transit--Penalty.

Railroad companies in carrying or transporting animals shall not permit them to be confined in cars for a longer period than forty-eight consecutive hours without unloading them for rest, water and feeding for a period of at least two consecutive hours, unless prevented from so unloading them by unavoidable accident. In estimating such confinement, the time during which the animals have been confined without such rest on connecting roads from which they are received shall be included. Animals so unloaded shall, during such rest, be properly fed, watered by the owner or person having the custody of them, or in case of his default in so doing, then by the railroad company transporting them, at the expense of said owner or person in custody thereof, and said company shall in such case have a lien upon such animals for food, care and custody furnished, and shall not be liable for such detention of such animals. If animals are transported where they can and do have proper food, water, space and opportunity for rest, the foregoing provision in regard to their being unloaded shall not apply. Violators of this section shall be punished by fine not exceeding one thousand dollars per animal.

[1994 c 261 § 19; 1961 c 14 § 81.56.120. Prior: 1893 c 27 § 4; RRS § 10494.]

Notes:

Finding--Intent--1994 c 261: See note following RCW 16.52.011.

RCW 81.56.130 Commission rules to expedite traffic.

The commission shall have, and it is hereby given, power to provide by proper rules and regulations the time within which all railroads shall furnish, after demand therefor, all cars, equipment and facilities for the handling of freight in carload and less than carload lots, and receiving, gathering and transporting, after demand, of all express packages and the delivery thereof at destination, the extent of free gathering and distributing limits for express packages in cities and towns, the distance that freight shall be transported each day after receipt, the time within which consignors or persons ordering cars shall load the same, and the time within which consignees and persons to whom freight may be consigned shall unload and discharge the same and receive freight from the freight rooms, and to provide the penalties to be paid to consignors and consignees for delays on the part of railroads to conform to such rules, and prescribe the penalty to be paid by consignors and consignees to railroads for failure to observe such rules.

[1961 c 14 § 81.56.130. Prior: 1911 c 117 § 59; RRS § 10395.]

RCW 81.56.140 Agent--Fixed place of business.

Every agent, person, firm, or corporation engaged in selling, issuing or dealing in railroad passenger transportation in this state, must have a fixed place of business in the town or city wherein such agent, person, firm, or corporation transacts said business, and such agent, person, firm or corporation is hereby required to keep the certificate mentioned in RCW 81.56.150, posted in a conspicuous place in such place of business.

[1961 c 14 § 81.56.140. Prior: 1905 c 180 § 2; RRS § 10497.]

RCW 81.56.150 Regulating sale of passenger tickets.

It shall be the duty of every person or corporation engaged wholly or in part in the business of carrying passengers for hire, to provide every agent authorized to sell its passage tickets in this state, with a certificate of his authority, attested by its seal and the signature of its manager, secretary or general passenger agent, which shall contain a designation of the place of business at which such authority shall be exercised.

Every person and every corporation or association, and every officer, agent or employee thereof who shall sell, exchange or transfer, or have in his possession with intent to sell, exchange or transfer, or maintain, conduct or operate any office or place of business for the sale, exchange or transfer of any passage ticket or pass or part thereof, or any other evidence of a right to travel upon any railroad or boat, whether the same be owned or operated within or without the limits of this state, in any place except his place of business, or within such place of business without having rightfully in his possession and posted in a conspicuous place therein the certificate of authority hereinabove provided for, shall be guilty of a misdemeanor.

[1961 c 14 § 81.56.150. Prior: 1909 c 249 § 396; RRS § 2648.]

RCW 81.56.160 Redemption of unused tickets.

Every person or corporation engaged wholly or in part in the business of carrying passengers for hire in this state, and every authorized ticket agent thereof, to whom there shall be presented by the holder thereof, within one year after its expiration, any passage ticket or part thereof, or other evidence of right to travel, wholly or in part upon the railroad or boat of such person or corporation, which shall be wholly or partially unused, who shall fail to redeem the same within three days after presentation, upon the following terms, to wit:

- (1) When wholly unused, for the price paid therefor; and
- (2) When partially unused, for the price paid therefor, less the regular toll or charge for the passage had;

Shall be punished by a fine of not more than five hundred dollars, and in addition thereto shall forfeit to the holder of such ticket or part thereof or other evidence of a right to travel, three times the redeemable value thereof.

[1961 c 14 § 81.56.160. Prior: 1909 c 249 § 397; RRS § 2649.]

Chapter 81.60 RCW
RAILROADS--RAILROAD POLICE AND REGULATIONS

(Formerly: Railroads--Special police and police regulations)

Sections

81.60.010	Criminal justice training commission may appoint railroad police officers.
81.60.020	Application for appointment.
81.60.030	Oath.
81.60.040	Duties.
81.60.050	Badge.
81.60.060	Liability for unlawful acts.
81.60.070	Malicious injury to railroad property.
81.60.080	Sabotaging rolling stock.
81.60.090	Receiving stolen railroad property.

NOTES:

Intoxication of railway employee: RCW 9.91.020.

Tampering with lights, signals, etc.: RCW 88.08.020.

RCW 81.60.010 Criminal justice training commission may appoint railroad police officers.

The criminal justice training commission shall have the power to and may in its discretion appoint and commission railroad police officers at the request of any railroad corporation and may revoke any appointment at its pleasure.

[2001 c 72 § 1; 1961 c 14 § 81.60.010. Prior: 1915 c 118 § 1; RRS § 10542.]

RCW 81.60.020 Application for appointment.

Any railroad corporation desiring the appointment of any of its officers, agents, or servants not exceeding twenty-five in number for any one division of any railroad operating in this state as railroad police officers shall file a request with the criminal justice training commission on an approved application form. The application shall be signed by the president or some managing officer of the railroad corporation and shall be accompanied by an affidavit stating that the officer is acquainted with the person whose appointment is sought, that the officer believes the person to be of good moral character, and that the person is of such character and experience that he or she can be safely entrusted with the powers of a police officer.

For the purposes of this section, "division" means the part of any railroad or railroads under the jurisdiction of any one division superintendent.

[2001 c 72 § 2; 1961 c 14 § 81.60.020. Prior: 1955 c 99 § 1; 1915 c 118 § 2; RRS § 10543.]

RCW 81.60.030 Oath.

Before receiving a commission each person appointed under the provisions of RCW 81.60.010 through 81.60.060 shall successfully complete a course of training prescribed or approved by the criminal justice training commission, and shall take, subscribe, and file with the commission an oath to support the Constitution of the United States and the Constitution and laws of the state of Washington, and to faithfully perform the duties of the office. The corporation requesting appointment of a railroad police officer shall bear the full cost of training.

Railroad police officers appointed and commissioned under RCW 81.60.010 through 81.60.060 are subject to rules and regulations adopted by the commission.

[2001 c 72 § 3; 1961 c 14 § 81.60.030. Prior: 1915 c 118 § 3; RRS § 10544.]

RCW 81.60.040 Duties.

Every police officer appointed and commissioned under the provisions of RCW 81.60.010 through 81.60.060 shall when on duty have the power and authority conferred by law on peace officers, but shall exercise such power only in the protection of the property belonging to or under the control of the corporation at whose instance the officer is appointed and in preventing, and making arrest for, violations of law upon or in connection with such property.

[2001 c 72 § 4; 1961 c 14 § 81.60.040. Prior: 1915 c 118 § 4; RRS § 10545.]

RCW 81.60.050 Badge.

Every railroad police officer shall, when on duty, wear in plain view a badge bearing the words "railroad police" and the name of the corporation by which the officer is employed, or carry, and present upon request, official credentials identifying the railroad police officer and corporation.

[2001 c 72 § 5; 1961 c 14 § 81.60.050. Prior: 1915 c 118 § 5; RRS § 10546.]

RCW 81.60.060 Liability for unlawful acts.

The corporation procuring the appointment of any railroad police shall be solely responsible for the compensation for the officer's services and shall be liable civilly for any

unlawful act of the officer resulting in damage to any person or corporation.

[2001 c 72 § 6; 1961 c 14 § 81.60.060. Prior: 1915 c 118 § 6; RRS § 10547.]

RCW 81.60.070 Malicious injury to railroad property.

Every person who, in such manner as might, if not discovered, endanger the safety of any engine, motor, car or train, or any person thereon, shall in any manner interfere or tamper with or obstruct any switch, frog, rail, roadbed, sleeper, viaduct, bridge, trestle, culvert, embankment, structure, or appliance pertaining to or connected with any railway, or any train, engine, motor, or car on such railway, and every person who shall discharge any firearm or throw any dangerous missile at any train, engine, motor, or car on any railway, shall be punished by imprisonment in a state correctional facility for not more than ten years.

[1999 c 352 § 4; 1992 c 7 § 60; 1961 c 14 § 81.60.070. Prior: 1909 c 249 § 398; RRS § 2650.]

NOTES:

Application--1999 c 352 §§ 3-5: See note following RCW 9.94A.515.

RCW 81.60.080 Sabotaging rolling stock.

Any person or persons who shall willfully or maliciously, with intent to injure or deprive the owner thereof, take, steal, remove, change, add to, alter, or in any manner interfere with any journal bearing, brass, waste, packing, triple valve, pressure cock, brake, air hose, or any other part of the operating mechanism of any locomotive, engine, tender, coach, car, caboose, or motor car used or capable of being used by any railroad or railway company in this state, shall be guilty of a felony, and upon conviction thereof shall be punished by imprisonment in a state correctional facility for not more than five years, or by a fine not exceeding one thousand dollars, or by both such fine and imprisonment.

[1992 c 7 § 61; 1961 c 14 § 81.60.080. Prior: 1941 c 212 § 1; Rem. Supp. 1941 § 2650-1.]

RCW 81.60.090 Receiving stolen railroad property.

Every person who shall buy or receive any of the property described in RCW 81.60.080, knowing the same to have been stolen, shall be guilty of a felony, and upon conviction thereof shall be punished as provided in RCW 81.60.080.

[1961 c 14 § 81.60.090. Prior: 1941 c 212 § 2; Rem. Supp. 1941 § 2650-2.]

**Chapter 81.61 RCW
RAILROADS--PASSENGER-CARRYING VEHICLES FOR EMPLOYEES**

Sections

81.61.010	"Passenger-carrying vehicle" defined.
81.61.020	Minimum standards for safe maintenance and operation--Rules and orders--Scope.
81.61.030	Rules and orders--Adoption and enforceability--Hearings--Notice.
81.61.040	Inspection authorized in enforcing rules and orders.

RCW 81.61.010 "Passenger-carrying vehicle" defined.

Unless the context clearly requires otherwise, the term "passenger-carrying vehicle" as used in this chapter means those buses and trucks owned, operated and maintained by a railroad company which transports railroad employees in other than the cab of such vehicle and designed primarily for operation on roads which may or may not be equipped with retractable flanged wheels for operation on railroad tracks.

[1977 ex.s. c 2 § 1.]

RCW 81.61.020 Minimum standards for safe maintenance and operation--Rules and orders--Scope.

The utilities and transportation commission shall adopt such rules and orders as are necessary to insure that every passenger-carrying vehicle provided by a railroad company to transport employees in the course of their employment shall be maintained and operated in a safe manner whether it is used on a public or private road or railroad. Such rules and orders shall establish minimum standards for:

(1) The construction and mechanical equipment of the passenger-carrying vehicles, including coupling devices, lighting devices and reflectors, exhaust system, rear vision mirrors, service and parking brakes, steering mechanisms, tires, warning and signaling devices, windshield wipers and heating equipment capable of maintaining a reasonable temperature in passenger areas;

(2) The operation of passenger-carrying vehicles, including driving rules, the loading and carrying of passengers, maximum daily hours of service by drivers, minimum age and skill of drivers, physical condition of drivers, refueling, road warning devices, and the transportation of gasoline and explosives;

(3) The safety of passengers in a passenger-carrying vehicle, including emergency exits, fire extinguishers, first aid kits, facilities for communication between cab and rear compartments, means of ingress and egress, side walls, canopy, and tail gates or other means of retaining passengers within the passenger-carrying vehicle.

[1977 ex.s. c 2 § 2.]

RCW 81.61.030 Rules and orders--Adoption and enforceability--Hearings--Notice.

Any rules or orders adopted under this chapter shall be subject to the requirements of, and enforceable by the penalties imposed by chapter 81.04 RCW. Any interested person or group may request notice of, and participate in any hearings or proceedings held pursuant to this chapter. The commission shall conduct a hearing prior to the adoption of any rule or order under this chapter.

[1977 ex.s. c 2 § 3.]

RCW 81.61.040 Inspection authorized in enforcing rules and orders.

The commission may, in enforcing rules and orders under this chapter, inspect any passenger-carrying vehicle provided by a railroad company to transport employees in the course of their employment. Upon request, the chief of the state patrol may assist the commission in these inspections.

[1977 ex.s. c 2 § 4.]

**Chapter 81.64 RCW
STREET RAILWAYS**

Sections

81.64.010	Grant of franchise.
81.64.020	Application to county legislative authority--Notice--Hearing--Order.
81.64.030	May cross public road.
81.64.040	Eminent domain.
81.64.050	Right of entry.
81.64.060	Purchase or lease of street railway property.
81.64.070	Consolidation of companies.
81.64.080	Fares and transfers.
81.64.090	Competent employees required.
81.64.100	"Competent" defined.
81.64.110	Penalty.
81.64.120	Car equipment specified.
81.64.130	Penalty.
81.64.140	Weather guards.
81.64.150	Penalty.
81.64.160	Hours of labor.
81.64.170	Penalty.

Notes:

Bridges across navigable waters: RCW 79.91.090 through 79.91.120.

Municipal transportation systems: Title 35 RCW.

RCW 81.64.010 Grant of franchise.

The legislative authority of the city or town having control of any public street or road, or where such street or road is not within the limits of any incorporated city or town, then the board of county commissioners wherein such road or street is situated, may grant authority for the construction, maintenance and operation of electric railroads or railways, motor railroads or railways and railroads and railways of which the motive power is any power other than steam,

together with such poles, wires and other appurtenances upon, over, along and across any such public street or road and in granting such authority the legislative authority of such city or town or the board of county commissioners, as the case may be, may prescribe the terms and conditions on which such railroads or railways and their appurtenances shall be constructed, maintained and operated upon, over, along and across such road or street, and the grade or elevation at which the same shall be maintained and operated.

[1961 c 14 § 81.64.010. Prior: 1907 c 99 § 1, part; 1903 c 175 § 1, part; RRS § 11082, part.]

RCW 81.64.020 Application to county legislative authority--Notice--Hearing--Order.

On application being made to the county legislative authority for such authority, the county legislative authority shall fix a time and place for hearing the same, and shall cause the county auditor to give public notice thereof at the expense of the applicant, by posting written or printed notices in three public places in the county seat of the county, and in at least one conspicuous place on the road or street or part thereof, for which application is made, at least thirty days before the day fixed for the hearing, and by publishing a like notice once a week for two consecutive weeks in the official county newspaper, the last publication to be at least five days before the day fixed for the hearing, which notice shall state the name or names of the applicant or applicants, a description of the roads or streets or parts thereof for which the application is made, and the time and place fixed for the hearing. The hearing may be adjourned from time to time by order of the county legislative authority. If, after the hearing, the county legislative authority shall deem it to be for the public interest to grant the authority in whole or in part, it may make and enter the proper order granting the authority applied for or such part thereof as it deems to be for the public interest, and shall require such railroad or railway and its appurtenances to be placed in such location on or along the road or street as it finds will cause the least interference with other uses of the road or street.

[1985 c 469 § 63; 1961 c 14 § 81.64.020. Prior: 1907 c 99 § 1, part; 1903 c 175 § 1, part; RRS § 11082, part.]

RCW 81.64.030 May cross public road.

In case any such railroad or railway, is or shall be located in part on private right of way, the owner thereof shall have the right to construct and operate the same across any county road or county street which intersects such private right of way, if such crossing is so constructed and maintained as to do no unnecessary damage: PROVIDED, That any person or corporation constructing such crossing or operating such railroad or railway on or along such county road or public street shall be liable to the county for all necessary expense incurred in restoring such county road or public street to a suitable condition for travel.

[1961 c 14 § 81.64.030. Prior: 1907 c 99 § 1, part; 1903 c 175 § 1, part; RRS § 11082, part.]

RCW 81.64.040 Eminent domain.

Every corporation incorporated or that may hereafter be incorporated under the laws of this state, or of any other state or territory of the United States and doing business in this state for the purpose of operating railroads or railways by electric power, shall have the right to appropriate real estate and other property for right of way or for any corporate purpose, in the same manner and under the same procedure as now is or may hereafter be provided by law in the case of ordinary railroad corporations authorized by the laws of this state to exercise the right of eminent domain: PROVIDED, That such right of eminent domain shall not be exercised with respect to any public road or street until the location of the electric railroad or railway thereon has been authorized in accordance with RCW 81.64.010 through 81.64.030.

[1961 c 14 § 81.64.040. Prior: 1903 c 175 § 2; RRS § 11083.]

RCW 81.64.050 Right of entry.

Every such corporation shall have the right to enter upon any land between the termini of the proposed lines for the purpose of examining, locating and surveying such lines, doing no unnecessary damage thereby.

[1961 c 14 § 81.64.050. Prior: 1899 c 94 § 2; RRS § 11085.]

RCW 81.64.060 Purchase or lease of street railway property.

Any corporation incorporated or that may hereafter be incorporated under the laws of this state or any state or territory of the United States, for the purpose of constructing, owning or operating railroads or railways by electric power, may lease or purchase and operate (except in cases where such lease or purchase is prohibited by the Constitution of this state) the whole or any part of the electric railroad or electric railway, of any other corporation heretofore or hereafter constructed, together with the franchises, powers, immunities and all other property or appurtenances appertaining thereto: PROVIDED, That such lease or purchase has been or shall be consented to by stockholders of record holding at least two-thirds in amount of the capital stock of the lessor or grantor corporation; and all such leases and purchases made or entered into prior to the effective date of chapter 175, Laws of 1903, by consent of stockholders as aforesaid are for all intents and purposes hereby ratified and confirmed, saving, however, any vested rights of private parties.

[1961 c 14 § 81.64.060. Prior: 1903 c 175 § 3; RRS § 11084.]

RCW 81.64.070 Consolidation of companies.

With the consent of the majority in interest of their shareholders, two or more corporations operating street railway lines within or in the suburbs of the same municipality, may amalgamate their businesses and properties by consolidation, sale, lease, or other appropriate means, and either by conveyance to a third corporation or one to the other.

[1961 c 14 § 81.64.070. Prior: 1917 c 170 § 1; RRS § 11086.]

RCW 81.64.080 Fares and transfers.

No street railroad company shall charge, demand or collect more than five cents for one continuous ride within the corporate limits of any city or town: PROVIDED, That such rate may be exceeded or lowered as to any municipally owned street railroad when the corporate authorities of the municipality owning such railroad shall, by an ordinance duly passed, authorize the collection of a higher or lower rate of fare, to be specified in such ordinance, and as to any other street railroad company, such rate may be exceeded or lowered with the permission or upon the order of the commission after the filing of a tariff or a complaint by such street railroad company and a hearing thereon as provided in this title. Every street railroad company shall, upon such terms as shall be just and reasonable, furnish to its passengers transfers entitling such passenger to one continuous trip over and upon portions of its lines within the said city or town not reached by the originating car.

[1961 c 14 § 81.64.080. Prior: 1919 c 33 § 1; 1911 c 117 § 25; RRS § 10361.]

RCW 81.64.090 Competent employees required.

Street railway or street car companies, or street car corporations, shall employ none but competent men to operate or assist as conductors, motormen or gripmen upon any street railway, or streetcar line in this state.

[1961 c 14 § 81.64.090. Prior: 1901 c 103 § 1; RRS § 11073.]

RCW 81.64.100 "Competent" defined.

A man shall be deemed competent to operate or assist in operating cars or (dummies) usually used by street railway or streetcar companies, or corporations, only after first having served at least three days under personal instruction of a regularly employed conductor, motorman or gripman on a car or dummy in actual service on the particular street railway or streetcar line for which the service of an additional man or additional men may be required: PROVIDED, That during a strike on the streetcar lines the railway companies may employ competent men who have not worked three days on said particular streetcar line.

[1961 c 14 § 81.64.100. Prior: 1901 c 103 § 2; RRS § 11074.]

RCW 81.64.110 Penalty.

Any violation of RCW 81.64.090 by the president, secretary, manager, superintendent, assistant superintendent, stockholder or other officer or employee of any company or corporation owning or operating any street railway or streetcar line or any receiver of street railway or streetcar company, or street railway or streetcar corporations appointed by any court within this state to operate such car line shall, upon conviction thereof, be deemed guilty of a misdemeanor, and subject the offender to such offense to a fine in any amount not less than fifty dollars nor

more than two hundred dollars, or imprisonment in the county jail for a term of thirty days, or both such fine and imprisonment at the discretion of the court.

[1961 c 14 § 81.64.110. Prior: 1901 c 103 § 3; RRS § 11075.]

RCW 81.64.120 Car equipment specified.

Every streetcar run or used on any streetcar line in the state of Washington shall be provided with good and substantial aprons, pilots or fenders, and which shall be so constructed as to prevent any person from being thrown down and run over or caught beneath or under such car.

[1961 c 14 § 81.64.120. Prior: 1897 c 94 § 1; RRS § 11076. FORMER PART OF SECTION: 1911 c 117 § 66, part now codified in RCW 81.44.040.]

RCW 81.64.130 Penalty.

The owners or managers operating any streetcar line failing to comply with the provisions of RCW 81.64.120 shall forfeit and pay to the state of Washington a penalty of not less than twenty-five dollars for each and every violation of RCW 81.64.120 and each car run shall be considered a separate violation of RCW 81.64.120 and every period of five days shall be deemed a separate violation of RCW 81.64.120.

[1961 c 14 § 81.64.130. Prior: 1897 c 94 § 2; RRS § 11077.]

RCW 81.64.140 Weather guards.

All corporations, companies or individuals owning, managing or operating any street railway or line in the state of Washington, shall provide, during the rain or winter season, all cars run or used on its or their respective roads with good, substantial and sufficient vestibules, or weather guards, for the protection of the employees of such corporation, company or individual.

The vestibules or weather guards shall be so constructed as to protect the employees of such company, corporation or individual from the wind, rain or snow.

[1961 c 14 § 81.64.140. Prior: (i) 1895 c 144 § 1; RRS § 11078. (ii) 1895 c 144 § 2; RRS § 11079.]

RCW 81.64.150 Penalty.

Any such street railway company, corporation or individual, as mentioned in RCW 81.64.140, failing to comply with the provisions of RCW 81.64.140, shall forfeit and pay to the state of Washington a penalty of not less than fifty dollars nor more than two hundred and fifty dollars for each and every violation of RCW 81.64.140, and each period of ten days that any such company, corporation or individual shall fail to comply with the provisions of RCW 81.64.140, or for each car used by such corporation, company, or individual not in conformity with RCW 81.64.140, shall be taken and deemed to be a separate violation of RCW 81.64.140.

[1961 c 14 § 81.64.150. Prior: 1895 c 144 § 3; RRS § 11080.]

RCW 81.64.160 Hours of labor.

No person, agent, officer, manager or superintendent or receiver of any corporation or owner of streetcars shall require his or its gripmen, motormen, drivers or conductors to work more than ten hours in any twenty-four hours.

[1961 c 14 § 81.64.160. Prior: 1895 c 100 § 1; RRS § 7648.]

RCW 81.64.170 Penalty.

Any person, agent, officer, manager, superintendent or receiver of any corporation, or owner of streetcar or cars, violating any of the provisions of RCW 81.64.160 shall upon conviction thereof be deemed guilty of a misdemeanor, and be fined in any sum not less than twenty-five dollars nor more than one hundred dollars for each day in which such gripman, motorman, driver or conductor in the employ of such person, agent, officer, manager, superintendent or receiver of such corporation or owner is required to work more than ten hours during each twenty-four hours, as provided in RCW 81.64.160, and it is hereby made the duty of the prosecuting attorney of each county of this state to institute the necessary proceedings to enforce the provisions of RCW 81.64.160 and 81.64.170.

[1961 c 14 § 81.64.170. Prior: 1895 c 100 § 2; RRS § 7649.]

Chapter 81.66 RCW
TRANSPORTATION FOR PERSONS WITH SPECIAL NEEDS
(Formerly: Transportation for the elderly and the handicapped)

Sections

81.66.010	Definitions.
81.66.020	Private, nonprofit transportation provider required to operate in accordance with this chapter.
81.66.030	Authority of commission.
81.66.040	Certificate required--Application--Transferability--Carried in vehicle.
81.66.050	Insurance or bond required.
81.66.060	Suspension, revocation, or alteration of certificate.

RCW 81.66.010 Definitions.

The definitions set forth in this section shall apply throughout this chapter, unless the context clearly indicates otherwise.

- (1) "Corporation" means a corporation, company, association, or joint stock association.
- (2) "Person" means an individual, firm, or a copartnership.
- (3) "Private, nonprofit transportation provider" means any private, nonprofit corporation

providing transportation services for compensation solely to persons with special transportation needs.

(4) "Persons with special transportation needs" means those persons, including their personal attendants, who because of physical or mental disability, income status, or age are unable to transport themselves or to purchase appropriate transportation.

[1996 c 244 § 1; 1979 c 111 § 4.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 81.66.020 Private, nonprofit transportation provider required to operate in accordance with this chapter.

No person or corporation, their lessees, trustees, receivers, or trustees appointed by any court, may operate as a private, nonprofit transportation provider except in accordance with this chapter.

[1979 c 111 § 5.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 81.66.030 Authority of commission.

The commission shall regulate every private, nonprofit transportation provider in this state but has authority only as follows: To issue certificates to such providers; to set forth insurance requirements; to adopt reasonable rules to insure that any vehicles used by such providers will be adequate for the proposed service; and to inspect the vehicles and otherwise regulate the safety of operations of each provider. The commission may charge fees to private, nonprofit transportation providers, which shall be approximately the same as the reasonable cost of regulating such providers.

[1998 c 173 § 4; 1979 c 111 § 6.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 81.66.040 Certificate required--Application--Transferability--Carried in vehicle.

No private, nonprofit transportation provider may operate in this state without first having obtained from the commission under the provisions of this chapter a certificate, but a certificate shall be granted to any private, nonprofit transportation provider holding an auto transportation company certificate on September 1, 1979, upon surrender of the auto transportation company certificate. Any right, privilege, or certificate held, owned, or obtained by a private, nonprofit transportation provider may be sold, assigned, leased, transferred, or

inherited as other property only upon authorization by the commission. The commission shall issue a certificate to any person or corporation who files an application, in a form to be determined by the commission, which sets forth:

- (1) Satisfactory proof of its status as a private, nonprofit corporation;
- (2) The kind of service to be provided;
- (3) The number and type of vehicles to be operated, together with satisfactory proof that the vehicles are adequate for the proposed service and that drivers of such vehicles will be adequately trained and qualified;
- (4) Any proposed rates, fares, or charges;
- (5) Satisfactory proof of insurance or surety bond, in accordance with RCW 81.66.050.

The commission may deny a certificate to a provider who does not meet the requirements of this section. Each vehicle of a private, nonprofit transportation provider shall carry a copy of the provider's certificate.

[1979 c 111 § 7.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 81.66.050 Insurance or bond required.

The commission shall, in the granting of certificates to operate any private, nonprofit transportation provider, require the owner or operator to first procure liability and property damage insurance from a company licensed to make liability insurance in the state of Washington or a surety bond of a company licensed to write surety bonds in the state of Washington on each vehicle used or to be used in transporting persons for compensation. The commission shall fix the amount of the insurance policy or policies or surety bond, giving due consideration to the character and amount of traffic, the number of persons affected, and the degree of danger which the proposed operation involves. Such liability and property damage insurance or surety bond shall be maintained in force on each vehicle while so used. Each policy for liability of property damage insurance or surety bond required herein, shall be filed with the commission and kept in full force and effect, and failure to do so shall be cause for the revocation of the certificate.

[1979 c 111 § 8.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 81.66.060 Suspension, revocation, or alteration of certificate.

The commission may, at any time, by its order duly entered after a hearing had upon notice to the holder of any certificate issued under this chapter, and an opportunity to such holder to be heard, at which it is proven that the holder has wilfully violated or refused to observe any of the commission's proper orders, rules, or regulations, suspend, revoke, alter, or amend any

certificate issued under the provisions of this chapter, but the holder of the certificate shall have all the rights of rehearing, review, and appeal as to the order of the commission as is provided for in RCW 81.68.070.

[1979 c 111 § 9.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

**Chapter 81.68 RCW
AUTO TRANSPORTATION COMPANIES**

Sections

81.68.010	Definitions.
81.68.015	Application of chapter restricted.
81.68.020	Compliance with chapter required.
81.68.030	Regulation by commission.
81.68.040	Certificate of convenience and necessity.
81.68.045	Excursion service companies--Certificate.
81.68.050	Filing fees.
81.68.060	Liability and property damage insurance--Surety bond.
81.68.065	Self-insurers--Exemptions as to insurance or bond.
81.68.070	Public service law invoked.
81.68.080	Penalty.
81.68.090	Scope of chapter.

Notes:

Auto stages, licensing, etc.: Title 46 RCW.

Highway user tax structure: Chapter 46.85 RCW.

Mileage fees: RCW 46.16.125.

Penalty for carrying passengers without license: RCW 46.16.180.

Seating capacity fees: RCW 46.16.121.

RCW 81.68.010 Definitions.

The definitions set forth in this section shall apply throughout this chapter, unless the context clearly indicates otherwise.

(1) "Corporation" means a corporation, company, association, or joint stock association.

(2) "Person" means an individual, firm, or a copartnership.

(3) "Auto transportation company" means every corporation or person, their lessees, trustees, receivers, or trustees appointed by any court whatsoever, owning, controlling, operating, or managing any motor propelled vehicle not usually operated on or over rails used in the business of transporting persons, and baggage, mail, and express on the vehicles of auto transportation companies carrying passengers, for compensation over any public highway in this state between fixed termini or over a regular route, and not operating exclusively within the

incorporated limits of any city or town.

(4) "Public highway" means every street, road, or highway in this state.

(5) The words "between fixed termini or over a regular route" mean the termini or route between or over which any auto transportation company usually or ordinarily operates any motor propelled vehicle, even though there may be departure from the termini or route, whether the departures are periodic or irregular. Whether or not any motor propelled vehicle is operated by any auto transportation company "between fixed termini or over a regular route" within the meaning of this section is a question of fact, and the finding of the commission thereon is final and is not subject to review.

[1989 c 163 § 1; 1984 c 166 § 1; 1979 c 111 § 16; 1975-'76 2nd ex.s. c 121 § 1; 1969 ex.s. c 210 § 10; 1961 c 14 § 81.68.010. Prior: 1935 c 120 § 1; 1921 c 111 § 1; RRS § 6387.]

Notes:

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 81.68.015 Application of chapter restricted.

This chapter does not apply to corporations or persons, their lessees, trustees, receivers, or trustees appointed by any court whatsoever insofar as they own, control, operate, or manage taxicabs, hotel buses, school buses, motor propelled vehicles operated exclusively in transporting agricultural, horticultural, dairy, or other farm products from the point of production to the market, or any other carrier that does not come within the term "auto transportation company" as defined in RCW 81.68.010.

This chapter does not apply to persons operating motor vehicles when operated wholly within the limits of incorporated cities or towns, and for a distance not exceeding three road miles beyond the corporate limits of the city or town in Washington in which the original starting point of the vehicle is located, and which operation either alone or in conjunction with another vehicle or vehicles is not a part of any journey beyond the three-mile limit.

This chapter does not apply to commuter ride sharing or ride sharing for the elderly and the handicapped in accordance with *RCW 46.74.010, so long as the ride-sharing operation does not compete with nor infringe upon comparable service actually being provided before the initiation of the ride-sharing operation by an existing auto transportation company certificated under this chapter.

[1989 c 163 § 2; 1984 c 166 § 2.]

Notes:

***Reviser's note:** RCW 46.74.010 was amended by 1996 c 244 § 2 changing the term "ride sharing for the elderly and the handicapped" to "ride sharing for persons with special transportation needs."

RCW 81.68.020 Compliance with chapter required.

No corporation or person, their lessees, trustees, or receivers or trustees appointed by any court whatsoever, may engage in the business of operating as a common carrier any motor propelled vehicle for the transportation of persons, and baggage, mail, and express on the

vehicles of auto transportation companies carrying passengers, between fixed termini or over a regular route for compensation on any public highway in this state, except in accordance with the provisions of this chapter.

[1989 c 163 § 3; 1984 c 166 § 3; 1961 c 14 § 81.68.020. Prior: 1927 c 166 § 1; 1921 c 111 § 2; RRS § 6388.]

RCW 81.68.030 Regulation by commission.

The commission is vested with power and authority, and it is its duty to supervise and regulate every auto transportation company in this state as provided in this section. Under this authority, it shall for each auto transportation company:

- (1) Fix, alter, and amend just, fair, reasonable, and sufficient rates, fares, charges, classifications, rules, and regulations;
- (2) Regulate the accounts, service, and safety of operations;
- (3) Require the filing of annual and other reports and of other data;
- (4) Supervise and regulate the companies in all other matters affecting the relationship between such companies and the traveling and shipping public;
- (5) By general order or otherwise, prescribe rules and regulations in conformity with this chapter, applicable to any and all such companies, and within such limits make orders.

The commission may, at any time, by its order duly entered after a hearing had upon notice to the holder of any certificate under this chapter, and an opportunity to the holder to be heard, at which it shall be proven that the holder wilfully violates or refuses to observe any of the commission's proper orders, rules, or regulations, suspend, revoke, alter, or amend any certificate issued under the provisions of this chapter, but the holder of the certificate has all the rights of rehearing, review, and appeal as to the order of the commission as is provided for in RCW 81.68.070.

[1989 c 163 § 4; 1984 c 166 § 4; 1961 c 14 § 81.68.030. Prior: 1921 c 111 § 3; RRS § 6389.]

RCW 81.68.040 Certificate of convenience and necessity.

No auto transportation company shall operate for the transportation of persons, and baggage, mail and express on the vehicles of auto transportation companies carrying passengers, for compensation between fixed termini or over a regular route in this state, without first having obtained from the commission under the provisions of this chapter a certificate declaring that public convenience and necessity require such operation; but a certificate shall be granted when it appears to the satisfaction of the commission that such person, firm or corporation was actually operating in good faith, over the route for which such certificate shall be sought on January 15, 1921. Any right, privilege, certificate held, owned or obtained by an auto transportation company may be sold, assigned, leased, transferred or inherited as other property, only upon authorization by the commission. The commission shall have power, after hearing, when the applicant requests a certificate to operate in a territory already served by a certificate holder under this chapter, only when the existing auto transportation company or companies serving such territory will not provide the same to the satisfaction of the commission, and in all other

cases with or without hearing, to issue said certificate as prayed for; or for good cause shown to refuse to issue same, or to issue it for the partial exercise only of said privilege sought, and may attach to the exercise of the rights granted by said certificate to such terms and conditions as, in its judgment, the public convenience and necessity may require.

[1961 c 14 § 81.68.040. Prior: 1921 c 111 § 4; RRS § 6390.]

RCW 81.68.045 Excursion service companies--Certificate.

No excursion service company may operate for the transportation of persons for compensation without first having obtained from the commission under the provisions of this chapter a certificate to do so.

A certificate shall be issued to any qualified applicant therefor, authorizing the whole or any part of the operations covered by the application, if it is found that the applicant is fit, willing, and able to properly perform the services proposed and conform to the provisions of this chapter and the rules of the commission adopted under this chapter, and that such operations will be consistent with the public interest. However, a certificate shall be granted when it appears to the satisfaction of the commission that the person, firm, or corporation was actually operating in good faith that type of service for which the certificate was sought on January 15, 1983. Any right, privilege, or certificate held, owned, or obtained by an excursion service company may be sold, assigned, leased, transferred, or inherited as other property only upon authorization by the commission. For good cause shown the commission may refuse to issue the certificate, or issue it for the partial exercise only of the privilege sought, and may attach to the exercise of the rights granted by the certificate such terms and conditions as, in its judgment, the public interest may require.

[1984 c 166 § 5.]

RCW 81.68.050 Filing fees.

Any application for a certificate of public convenience and necessity or amendment thereof, or application to sell, lease, mortgage, or transfer a certificate of public convenience and necessity or any interest therein, shall be accompanied by such filing fees as the commission may prescribe by rule: PROVIDED, That such fee shall not exceed two hundred dollars.

[1973 c 115 § 5; 1961 c 14 § 81.68.050. Prior: 1955 c 125 § 9; prior: 1937 c 158 § 2, part; RRS § 10417-1, part.]

RCW 81.68.060 Liability and property damage insurance--Surety bond.

In granting certificates to operate any auto transportation company, for transporting for compensation persons and baggage, mail, and express on the vehicles of auto transportation companies carrying passengers, the commission shall require the owner or operator to first procure liability and property damage insurance from a company licensed to make liability insurance in the state of Washington or a surety bond of a company licensed to write surety

bonds in the state of Washington on each motor propelled vehicle used or to be used in transporting persons for compensation, in the amount of not less than one hundred thousand dollars for any recovery for personal injury by one person and not less than three hundred thousand dollars for any vehicle having a capacity of sixteen passengers or less and not less than five hundred thousand dollars for any vehicle having a capacity of seventeen passengers or more for all persons receiving personal injury by reason of at least one act of negligence and not less than fifty thousand dollars for damage to property of any person other than the assured. The commission shall fix the amount of the insurance policy or policies or security deposit giving due consideration to the character and amount of traffic, the number of persons affected, and the degree of danger that the proposed operation involves. The liability and property damage insurance or surety bond shall be maintained in force on [the] motor propelled vehicle while so used, and each policy for liability or property damage insurance or surety bond required by this section shall be filed with the commission and kept in full force and effect. Failure so to do is cause for the revocation of the certificate.

[1989 c 163 § 5; 1984 c 166 § 6; 1977 ex.s. c 298 § 1; 1961 c 14 § 81.68.060. Prior: 1921 c 111 § 5; RRS § 6391.]

RCW 81.68.065 Self-insurers--Exemptions as to insurance or bond.

Any auto transportation company now or hereafter authorized to transport persons for compensation on the highways and engaging in interstate, or interstate and intrastate, operations within the state of Washington which is or becomes qualified as a self-insurer with the interstate commerce commission of the United States in accordance with the provisions of the United States interstate commerce act applicable to self insurance by motor carriers, shall be exempt, so long as such qualification remains effective, from all provisions of law relating to the carrying or filing of insurance policies or bonds in connection with such operations.

The commission may require proof of the existence and continuation of such qualification with the interstate commerce commission to be made by affidavit of the auto transportation company, in such form as the commission shall prescribe.

[1961 c 14 § 81.68.065. Prior: (i) 1949 c 127 § 1; Rem. Supp. 1949 § 6386-5a. (ii) 1949 c 127 § 2; Rem. Supp. 1949 § 6386-5b.]

RCW 81.68.070 Public service law invoked.

In all respects in which the commission has power and authority under this chapter, applications and complaints may be made and filed with it, process issued, hearings held, opinions, orders and decisions made and filed, petitions for rehearing filed and acted upon, and petitions for writs of review, to the superior court filed therewith, appeals or mandate filed with the supreme court or the court of appeals of this state, considered and disposed of by said courts in the manner, under the conditions and subject to the limitations and with the effect specified in this title.

[1971 c 81 § 146; 1961 c 14 § 81.68.070. Prior: 1921 c 111 § 6; RRS § 6392.]

RCW 81.68.080 Penalty.

Every officer, agent, or employee of any corporation, and every other person who violates or fails to comply with, or who procures, aids, or abets in the violation of any provisions of this chapter, or who fails to obey, observe, or comply with any order, decision, rule or regulation, direction, demand, or requirement, or any part of provision thereof, is guilty of a gross misdemeanor and punishable as such: PROVIDED, That violation of an order, decision, rule or regulation, direction, demand, or requirement relating to traffic including parking, standing, stopping, and pedestrian offenses is a traffic infraction, except that violation of an order, decision, rule or regulation, direction, demand, or requirement equivalent to those provisions of Title 46 RCW set forth in RCW 46.63.020 is a misdemeanor.

[1979 ex.s. c 136 § 106; 1961 c 14 § 81.68.080. Prior: 1921 c 111 § 7; RRS § 6393.]

Notes:

Effective date--Severability--1979 ex.s. c 136: See notes following RCW 46.63.010.

RCW 81.68.090 Scope of chapter.

Neither this chapter nor any provision thereof shall apply or be construed to apply to commerce with foreign nations or commerce among the several states of this union except insofar as the same may be permitted under the provisions of the Constitution of the United States and the acts of congress.

[1961 c 14 § 81.68.090. Prior: 1921 c 111 § 8; RRS § 6394.]

**Chapter 81.70 RCW
PASSENGER CHARTER CARRIERS**

Sections

81.70.010	Business affected with the public interest--Declaration of purpose.
81.70.020	Definitions.
81.70.030	Exclusions.
81.70.220	Certificate or registration required.
81.70.230	Certificates--Application, issuance, safety fitness, financial responsibility.
81.70.240	Certificates--Transfer restricted.
81.70.250	Certificates--Grounds for cancellation, etc.
81.70.260	Unlawful operation after certificate or registration canceled, etc.
81.70.270	Scope of regulation.
81.70.280	Insurance or bond for liability and property damage.
81.70.290	Self-insurers.
81.70.300	Authority of commission and courts.
81.70.310	Application of Title 81 RCW.
81.70.320	Fees--Amounts, deposit.
81.70.330	Vehicle identification.
81.70.340	Interstate or foreign carriers.

81.70.350 Annual regulatory fee--Delinquent fee payments.

RCW 81.70.010 Business affected with the public interest--Declaration of purpose.

The use of the public highways for the transportation of passengers for compensation is a business affected with the public interest. It is the purpose of this chapter to preserve for the public full benefit in use of public highways consistent with the needs of commerce, without unnecessary congestion or wear and tear upon such highways; to secure to the people safe, adequate and dependable transportation by carriers operating upon such highways; and to secure full and unrestricted flow of traffic by motor carriers over such highways which will adequately meet reasonable public demands by providing for the regulation of all transportation agencies with respect to safety of operations and accident indemnity so that safe, adequate and dependable service by all necessary transportation agencies shall be maintained, and the full use of the highway reserved to the public.

[1965 c 150 § 2.]

RCW 81.70.020 Definitions.

Unless the context otherwise requires, the definitions and general provisions set forth in this section shall govern the construction of this chapter:

- (1) "Commission" means the Washington utilities and transportation commission;
- (2) "Person or persons" means an individual, a corporation, association, joint stock association, and partnership, their lessees, trustees or receivers;
- (3) "Public highway" includes every public street, road or highway in this state;
- (4) "Motor vehicle" means every self-propelled vehicle with seating capacity for seven or more persons, excluding the driver;
- (5) Subject to the exclusions of RCW 81.70.030, "charter party carrier of passengers" means every person engaged in the transportation of a group of persons, who, pursuant to a common purpose and under a single contract, have acquired the use of a motor bus to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the chartered group after having left the place of origin.
- (6) Subject to the exclusion of RCW 81.70.030, "excursion service carrier" means every person engaged in the transportation of persons for compensation over any public highway in this state from points of origin within the incorporated limits of any city or town or area, to any other location within the state of Washington and returning to that origin. The service shall not pick up or drop off passengers after leaving and before returning to the area of origin. The excursions may or may not be regularly scheduled. Compensation for the transportation offered or afforded shall be computed, charged, or assessed by the excursion service company on an individual fare basis.

[1989 c 163 § 6; 1988 c 30 § 1; 1969 c 132 § 1; 1965 c 150 § 3.]

RCW 81.70.030 Exclusions.

Provisions of this chapter do not apply to:

- (1) Persons operating motor vehicles wholly within the limits of incorporated cities;
- (2) Persons or their lessees, receivers or trustees insofar as they own, control, operate or manage taxicabs, hotel buses or school buses, when operated as such;
- (3) Passenger vehicles carrying passengers on a noncommercial enterprise basis;
- (4) Operators of charter boats operating on waters within or bordering this state; or
- (5) Limousine charter party carriers of passengers under *chapter 81.90 RCW.

[1989 c 283 § 17; 1965 c 150 § 4.]

Notes:

***Reviser's note:** Chapter 81.90 RCW was repealed by 1996 c 87 § 23.

RCW 81.70.220 Certificate or registration required.

No person may engage in the business of a charter party carrier or excursion service carrier of persons over any public highway without first having obtained a certificate from the commission to do so or having registered as an interstate carrier.

[1989 c 163 § 7; 1988 c 30 § 2.]

RCW 81.70.230 Certificates--Application, issuance, safety fitness, financial responsibility.

(1) Applications for certificates shall be made to the commission in writing, verified under oath, and shall be in such form and contain such information as the commission by regulation may require. Every such application shall be accompanied by a fee as the commission may prescribe by rule.

(2) A certificate shall be issued to any qualified applicant authorizing, in whole or in part, the operations covered by the application if it is found that the applicant is fit, willing, and able to perform properly the service and to conform to the provisions of this chapter and the rules and regulations of the commission.

(3) Before a certificate is issued, the commission shall require the applicant to establish safety fitness and proof of minimum financial responsibility as provided in this chapter.

[1988 c 30 § 3.]

RCW 81.70.240 Certificates--Transfer restricted.

No certificate issued under this chapter or rights to conduct services under it may be leased, assigned, or otherwise transferred or encumbered, unless authorized by the commission.

[1988 c 30 § 4.]

RCW 81.70.250 Certificates--Grounds for cancellation, etc.

The commission may cancel, revoke, or suspend any certificate issued under this chapter on any of the following grounds:

- (1) The violation of any of the provisions of this chapter;
- (2) The violation of an order, decision, rule, regulation, or requirement established by the commission pursuant to this chapter;
- (3) Failure of a charter party carrier or excursion service carrier of passengers to pay a fee imposed on the carrier within the time required by law;
- (4) Failure of a charter party carrier or excursion service carrier to maintain required insurance coverage in full force and effect; or
- (5) Failure of the certificate holder to operate and perform reasonable service.

[1989 c 163 § 8; 1988 c 30 § 5.]

RCW 81.70.260 Unlawful operation after certificate or registration canceled, etc.

After the cancellation or revocation of a certificate or interstate registration or during the period of its suspension, it is unlawful for a charter party carrier or excursion service carrier of passengers to conduct any operations as such a carrier.

[1989 c 163 § 9; 1988 c 30 § 6.]

RCW 81.70.270 Scope of regulation.

It is the duty of the commission to regulate charter party carriers and excursion service carriers with respect to safety of equipment, driver qualifications, and safety of operations. The commission shall establish such rules and regulations and require such reports as are necessary to carry out the provisions of this chapter.

[1989 c 163 § 10; 1988 c 30 § 7.]

RCW 81.70.280 Insurance or bond for liability and property damage.

(1) In granting certificates under this chapter, the commission shall require charter party carriers and excursion service carriers of passengers to procure and continue in effect during the life of the certificate, liability and property damage insurance from a company licensed to make liability insurance in the state of Washington or a surety bond of a company licensed to write surety bonds in the state of Washington on each motor-propelled vehicle used or to be used in transporting persons for compensation, in the following amounts:

- (a) Not less than one hundred thousand dollars for any recovery for personal injury by one person; and
- (b) Not less than three hundred thousand dollars for any vehicle having a capacity of sixteen passengers or less; and
- (c) Not less than five hundred thousand dollars for any vehicle having a capacity of

seventeen passengers or more for all receiving personal injury by reason of at least one act of negligence; and

(d) Not less than fifty thousand dollars for damage to property of any person other than the insured.

(2) The commission shall fix the amount of the insurance policy or policies or security deposit giving consideration to the character and amount of traffic, the number of persons affected, and the degree of danger which the proposed operation involves. Such liability and property damage insurance or surety bond shall be maintained in force on each motor-propelled vehicle while so used. Each policy for liability or property damage insurance or surety bond required herein shall be filed with the commission and kept in effect and a failure so to do is cause for revocation of the certificate.

[1989 c 163 § 11; 1988 c 30 § 8.]

RCW 81.70.290 Self-insurers.

A charter party carrier or excursion service carrier of passengers authorized to transport persons for compensation on the highways and engaging in interstate, or interstate and intrastate, operations within the state of Washington which is or becomes qualified as a self-insurer with the interstate commerce commission of the United States in accordance with the United States interstate commerce act applicable to self-insurance by motor carriers is exempt from RCW 81.70.280 relating to the carrying or filing of insurance policies or bonds in connection with such operations as long as such qualification remains effective.

The commission may require proof of the existence and continuation of qualification with the interstate commerce commission to be made by affidavit of the charter party carrier or excursion service carrier in a form the commission may prescribe.

[1989 c 163 § 12; 1988 c 30 § 9.]

RCW 81.70.300 Authority of commission and courts.

In all respects in which the commission has power and authority under this chapter, applications and complaints may be made and filed with it, process issued by it, hearings held, opinions, orders, and decisions made and filed, petitions for rehearing filed and acted upon, petitions for writs of review filed with the superior court, appeals or mandates filed with the supreme court or the court of appeals of this state, and may be considered and disposed of by said courts in a manner, under the conditions, subject to the limitations, and with the effect specified in this chapter.

[1988 c 30 § 10.]

RCW 81.70.310 Application of Title 81 RCW.

All applicable provisions of this title relating to procedure, powers of the commission,

and penalties shall apply to the operation and regulation of persons under this chapter, except as those provisions may conflict with the provisions of this chapter and rules and regulations issued thereunder by the commission.

[1988 c 30 § 11.]

RCW 81.70.320 Fees--Amounts, deposit.

(1) An application for a certificate or amendment thereof, or application to sell, lease, mortgage, or transfer a certificate, shall be accompanied by such filing fees as the commission may prescribe by rule, however the fee shall not exceed two hundred dollars.

(2) All fees paid to the commission under this chapter shall be deposited in the state treasury to the credit of the public service revolving fund.

(3) It is the intent of the legislature that all fees collected under this chapter shall reasonably approximate the cost of supervising and regulating charter party carriers and excursion service carriers subject thereto, and to that end the commission is authorized to decrease the schedule of fees provided for in RCW 81.70.350 by general order entered before November 1 of any year in which the commission determines that the moneys then in the charter party carrier and excursion service carrier account of the public service revolving fund and the fees currently to be paid will exceed the reasonable cost of supervising and regulating such carriers during the succeeding calendar year. Whenever the cost accounting records of the commission indicate that the schedule of fees previously reduced should be increased, such increase, not in any event to exceed the schedule set forth in this chapter, may be effected by a similar general order entered before November 1 of any calendar year.

[1989 c 163 § 13; 1988 c 30 § 12.]

RCW 81.70.330 Vehicle identification.

It is unlawful for a charter party carrier or excursion service carrier to operate a motor bus upon the highways of this state unless there is firmly affixed to the vehicle on both sides thereof, the name of the carrier and the certificate or permit number of such carrier. The characters composing such identification shall be of sufficient size to be clearly distinguishable at a distance of at least fifty feet from the vehicle.

[1989 c 163 § 14; 1988 c 30 § 13.]

RCW 81.70.340 Interstate or foreign carriers.

It is unlawful for a charter party carrier or excursion service carrier of passengers engaged in interstate or foreign commerce to use any of the public highways of this state for the transportation of passengers in interstate or foreign commerce, unless such carrier has identified its vehicles and registered its interstate or foreign operations with the commission. Interstate and foreign carriers possessing operating authority issued by the interstate commerce commission

shall register such authority pursuant to Public Law 89-170, as amended, and the regulations of the interstate commerce commission adopted thereunder. Interstate and foreign charter party carriers and excursion service carriers of passengers exempt from regulation by the interstate commerce commission shall register their interstate operations under regulations adopted by the commission, which shall, to the maximum extent practical, conform to the regulations promulgated by the interstate commerce commission under Public Law 89-170, as amended. All other provisions of this chapter shall be applicable to motor carriers of passengers engaged in interstate or foreign commerce insofar as the same are not prohibited under the Constitution of the United States or federal statute.

[1989 c 163 § 15; 1988 c 30 § 14.]

RCW 81.70.350 Annual regulatory fee--Delinquent fee payments.

(1) The commission shall collect from each charter party carrier and excursion service carrier holding a certificate issued pursuant to this chapter and from each interstate or foreign carrier subject to this chapter an annual regulatory fee, to be established by the commission but which in total shall not exceed the cost of supervising and regulating such carriers, for each bus used by such carrier.

(2) All fees prescribed by this section shall be due and payable on or before December 31 of each year, to cover the ensuing year beginning February 1.

(3) Any payment of the fee imposed by this section made after its due date shall include a late fee of two percent of the amount due. Delinquent fees shall accrue interest at the rate of one percent per month.

[1994 c 83 § 3; 1989 c 163 § 16; 1988 c 30 § 15.]

**Chapter 81.72 RCW
TAXICAB COMPANIES**

Sections

81.72.200	Legislative intent.
81.72.210	Local regulatory powers listed.
81.72.220	Cooperative agreements--Joint regulation.

Notes:

Transportation of passengers in for hire vehicles: Chapter 46.72 RCW.

RCW 81.72.200 Legislative intent.

The legislature finds and declares that privately operated taxicab transportation service is a vital part of the transportation system within the state and provides demand-responsive services to state residents, tourists, and out-of-state business people. Consequently, the safety, reliability,

and economic viability and stability of privately operated taxicab transportation service are matters of state-wide importance. The regulation of privately operated taxicab transportation services is thus an essential governmental function. Therefore, it is the intent of the legislature to permit political subdivisions of the state to regulate taxicab transportation services without liability under federal antitrust laws.

[1984 c 126 § 1.]

RCW 81.72.210 Local regulatory powers listed.

To protect the public health, safety, and welfare, cities, towns, counties, and port districts of the state may license, control, and regulate privately operated taxicab transportation services operating within their respective jurisdictions. The power to regulate includes:

- (1) Regulating entry into the business of providing taxicab transportation services;
- (2) Requiring a license to be purchased as a condition of operating a taxicab and the right to revoke, cancel, or refuse to reissue a license for failure to comply with regulatory requirements;
- (3) Controlling the rates charged for providing taxicab transportation service and the manner in which rates are calculated and collected, including the establishment of zones as the basis for rates;
- (4) Regulating the routes of taxicabs, including restricting access to airports;
- (5) Establishing safety, equipment, and insurance requirements; and
- (6) Any other requirements adopted to ensure safe and reliable taxicab service.

[1984 c 126 § 2.]

RCW 81.72.220 Cooperative agreements--Joint regulation.

A city, town, county, or port district may enter into cooperative agreements with any other city, town, county, or port district for the joint regulation of taxicabs. Cooperative agreements may provide for, but are not limited to, the granting, revocation, and suspension of joint taxicab licenses.

[1984 c 126 § 3.]

**Chapter 81.75 RCW
TRANSPORTATION CENTERS**

Sections

- | | |
|-----------|--|
| 81.75.010 | Authorization to own and operate--Purpose. |
| 81.75.020 | Method of acquisition and operation prescribed--Grants--Consolidation of activities. |
| 81.75.030 | Services available--Terms of usage. |
| 81.75.900 | Severability--1977 ex.s. c 217. |

RCW 81.75.010 Authorization to own and operate--Purpose.

It is desirable to a transportation system that convenient and comfortable terminals be established and maintained with the services of all modes of public transportation available to the public at such a center to the extent feasible. It is proper that cities, towns, counties, public transportation benefit area authorities, and municipal corporations of this state be authorized to own and operate transportation centers.

[1977 ex.s. c 217 § 1.]

RCW 81.75.020 Method of acquisition and operation prescribed--Grants--Consolidation of activities.

Through its council or other legislative body, any city, town, county, public transportation benefit area authority, or other municipal corporation, authorized to operate public transportation services, may construct or otherwise acquire intermodal transportation centers by donation, lease, or purchase and may operate or let for purposes of leasing space at fair market value for the services set forth in RCW 81.75.030, and to perform other functions permitted by law, the centers or portions of the centers, for public or private purposes or for compensation or rental upon such conditions as its council or other legislative body shall from time to time prescribe. The city, town, county, public transportation benefit area authority, or municipal corporation, may apply for and receive grants from the federal government for purposes of funding a transportation center and may consolidate a transportation center with other lawful city or town activities.

[1977 ex.s. c 217 § 2.]

RCW 81.75.030 Services available--Terms of usage.

To the extent feasible, the services available to the public at any transportation center may include taxi, auto rental, passenger trains, motor buses, travel agents, restrooms, food, telegraph, baggage handling, transfer and delivery of light freight and packages, commercial airlines, air charter, place of temporary rest for citizens and travelers (but not overnight), mail, private auto parking for users of public transportation through the transportation center, local transit, limousine, and any other use necessary to the foregoing.

Any city, town, county, public transportation benefit area authority, or municipal corporation, which elects to operate a transportation center shall operate the center for the general public good. The operator may establish the terms of usage for the various modes of transportation and for others that utilize its facilities, may make reasonable rules concerning public and private use, and may exclude all persons therefrom who refuse to comply with the terms or rules of use. The operator may own, operate, maintain, and manage a transportation center, but shall not engage in providing a transportation or other related service at the center

unless otherwise authorized by law.

[1977 ex.s. c 217 § 3.]

RCW 81.75.900 Severability--1977 ex.s. c 217.

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

[1977 ex.s. c 217 § 5.]

Chapter 81.77 RCW
SOLID WASTE COLLECTION COMPANIES
(Formerly: Garbage and refuse collection companies)

Sections

81.77.010	Definitions.
81.77.015	Construction of phrase "garbage and refuse."
81.77.020	Compliance with chapter required--Exemption for cities.
81.77.0201	Jurisdiction of commission upon discontinuation of jurisdiction by municipality.
81.77.030	Supervision and regulation by commission.
81.77.040	Certificate of convenience and necessity required--Procedure when applicant requests certificate for existing service area.
81.77.050	Filing fees.
81.77.060	Liability and property damage insurance--Surety bond.
81.77.070	Public service company law invoked.
81.77.080	Companies to file reports of gross operating revenue and pay fees--Legislative intent--Disposition of revenue.
81.77.090	Penalty.
81.77.100	Scope of chapter with respect to foreign or interstate commerce--Regulation of solid waste collection companies.
81.77.110	Temporary certificates.
81.77.120	Service to unincorporated areas of counties.
81.77.130	Application of chapter to collection or transportation of source separated recyclable materials.
81.77.140	Application of chapter--Collection and transportation of recyclable materials by recycling companies or nonprofit entities--Reuse or reclamation.
81.77.160	Pass-through rates--Rules.
81.77.170	Fees, charges, or taxes--Normal operating expense.
81.77.180	Recyclable materials collection--Processing and marketing.
81.77.190	Curbside recycling--Reduced rate.
81.77.900	Severability--1989 c 431.

Notes:

Unlawful diversion of recyclable material: RCW 70.95.235.

RCW 81.77.010 Definitions.

As used in this chapter:

(1) "Motor vehicle" means any truck, trailer, semitrailer, tractor or any self-propelled or motor driven vehicle used upon any public highway of this state for the purpose of transporting solid waste, for the collection and/or disposal thereof;

(2) "Public highway" means every street, road, or highway in this state;

(3) "Common carrier" means any person who undertakes to transport solid waste, for the collection and/or disposal thereof, by motor vehicle for compensation, whether over regular or irregular routes, or regular or irregular schedules;

(4) "Contract carrier" means all garbage and refuse transporters not included under the terms "common carrier" and "private carrier," as herein defined, and further, shall include any person who under special and individual contracts or agreements transports solid waste by motor vehicle for compensation;

(5) "Private carrier" means a person who, in his own vehicle, transports solid waste purely as an incidental adjunct to some other established private business owned or operated by him in good faith: PROVIDED, That a person who transports solid waste from residential sources in a vehicle designed or used primarily for the transport of solid waste shall not constitute a private carrier;

(6) "Vehicle" means every device capable of being moved upon a public highway and in, upon, or by which any solid waste is or may be transported or drawn upon a public highway, excepting devices moved by human or animal power or used exclusively upon stationary rail or tracks;

(7) "Solid waste collection company" means every person or his lessees, receivers, or trustees, owning, controlling, operating or managing vehicles used in the business of transporting solid waste for collection and/or disposal for compensation, except septic tank pumpers, over any public highway in this state whether as a "common carrier" thereof or as a "contract carrier" thereof;

(8) Solid waste collection does not include collecting or transporting recyclable materials from a drop-box or recycling buy-back center, nor collecting or transporting recyclable materials by or on behalf of a commercial or industrial generator of recyclable materials to a recycler for use or reclamation. Transportation of these materials is regulated under chapter 81.80 RCW; and

(9) "Solid waste" means the same as defined under RCW 70.95.030, except for the purposes of this chapter solid waste does not include recyclable materials except for source separated recyclable materials collected from residences.

[1989 c 431 § 17; 1961 c 295 § 2.]

RCW 81.77.015 Construction of phrase "garbage and refuse."

Whenever in this chapter the phrase "garbage and refuse" is used as a qualifying phrase or otherwise it shall be construed as meaning "garbage and/or refuse."

[1965 ex.s. c 105 § 5.]

RCW 81.77.020 Compliance with chapter required--Exemption for cities.

No person, his lessees, receivers, or trustees, shall engage in the business of operating as a solid waste collection company in this state, except in accordance with the provisions of this chapter: PROVIDED, That the provisions of this chapter shall not apply to the operations of any solid waste collection company under a contract of solid waste disposal with any city or town, nor to any city or town which itself undertakes the disposal of solid waste.

[1989 c 431 § 18; 1961 c 295 § 3.]

RCW 81.77.0201 Jurisdiction of commission upon discontinuation of jurisdiction by municipality.

A city, town, or combined city-county may at any time reverse its decision to exercise its authority under RCW 81.77.020. In such an event, the commission shall issue a certificate to the last holder of a valid commission certificate of public convenience and necessity, or its successors or assigns, for the area reverting to commission jurisdiction. If there was no certificate existing for the area, or the previous holder was compensated for its certificate property right, the commission shall consider applications for authority under RCW 81.77.040.

[1997 c 171 § 4.]

Notes:

Severability--1997 c 171: See note following RCW 35.02.160.

RCW 81.77.030 Supervision and regulation by commission.

The commission shall supervise and regulate every solid waste collection company in this state,

- (1) By fixing and altering its rates, charges, classifications, rules and regulations;
- (2) By regulating the accounts, service, and safety of operations;
- (3) By requiring the filing of annual and other reports and data;
- (4) By supervising and regulating such persons or companies in all other matters affecting the relationship between them and the public which they serve;
- (5) By requiring compliance with local solid waste management plans and related implementation ordinances;
- (6) By requiring certificate holders under chapter 81.77 RCW to use rate structures and billing systems consistent with the solid waste management priorities set forth under RCW 70.95.010 and the minimum levels of solid waste collection and recycling services pursuant to local comprehensive solid waste management plans. The commission may order consolidated billing and provide for reasonable and necessary expenses to be paid to the administering company if more than one certificate is granted in an area.

The commission, on complaint made on its own motion or by an aggrieved party, at any time, after the holding of a hearing of which the holder of any certificate has had notice and an opportunity to be heard, and at which it shall be proven that the holder has wilfully violated or refused to observe any of the commission's orders, rules, or regulations, or has failed to operate as a solid waste collection company for a period of at least one year preceding the filing of the complaint, may suspend, revoke, alter, or amend any certificate issued under the provisions of this chapter.

[1989 c 431 § 20; 1987 c 239 § 1; 1965 ex.s. c 105 § 1; 1961 c 295 § 4.]

RCW 81.77.040 Certificate of convenience and necessity required--Procedure when applicant requests certificate for existing service area.

No solid waste collection company shall hereafter operate for the hauling of solid waste for compensation without first having obtained from the commission a certificate declaring that public convenience and necessity require such operation. A condition of operating a solid waste company in the unincorporated areas of a county shall be complying with the solid waste management plan prepared under chapter 70.95 RCW applicable in the company's franchise area.

Issuance of the certificate of necessity shall be determined upon, but not limited to, the following factors: The present service and the cost thereof for the contemplated area to be served; an estimate of the cost of the facilities to be utilized in the plant for solid waste collection and disposal, sworn to before a notary public; a statement of the assets on hand of the person, firm, association or corporation which will be expended on the purported plant for solid waste collection and disposal, sworn to before a notary public; a statement of prior experience, if any, in such field by the petitioner, sworn to before a notary public; and sentiment in the community contemplated to be served as to the necessity for such a service.

Except as provided in *RCW 81.77.150, when an applicant requests a certificate to operate in a territory already served by a certificate holder under this chapter, the commission may, after hearing, issue the certificate only if the existing solid waste collection company or companies serving the territory will not provide service to the satisfaction of the commission.

In all other cases, the commission may, with or without hearing, issue certificates, or for good cause shown refuse to issue them, or issue them for the partial exercise only of the privilege sought, and may attach to the exercise of the rights granted such terms and conditions as, in its judgment, the public convenience and necessity may require.

Any right, privilege, certificate held, owned, or obtained by a solid waste collection company may be sold, assigned, leased, transferred, or inherited as other property, but only upon authorization by the commission.

Any solid waste collection company which upon July 1, 1961 is operating under authority of a common carrier or contract carrier permit issued under the provisions of chapter 81.80 RCW shall be granted a certificate of necessity without hearing upon compliance with the provisions of this chapter. Such solid waste collection company which has paid the plate fee and gross weight fees required by chapter 81.80 RCW for the year 1961 shall not be required to pay

additional like fees under the provisions of this chapter for the remainder of such year.

For purposes of issuing certificates under this chapter, the commission may adopt categories of solid wastes as follows: Garbage, refuse, recyclable materials, and demolition debris. A certificate may be issued for one or more categories of solid waste. Certificates issued on or before July 23, 1989, shall not be expanded or restricted by operation of this chapter.

[1989 c 431 § 21; 1987 c 239 § 2; 1961 c 295 § 5.]

Notes:

***Reviser's note:** RCW 81.77.150 expired June 30, 1991.

RCW 81.77.050 Filing fees.

Any application for a certificate issued under this chapter or amendment thereof, or application to sell, lease, mortgage, or transfer a certificate issued under this chapter or any interest therein, shall be accompanied by such filing fee as the commission may prescribe by rule: PROVIDED, That such fee shall not exceed two hundred dollars.

[1989 c 431 § 22; 1973 c 115 § 9; 1961 c 295 § 6.]

RCW 81.77.060 Liability and property damage insurance--Surety bond.

The commission, in granting certificates to operate a solid waste collection company, shall require the owner or operator to first procure liability and property damage insurance from a company licensed to make liability insurance in the state or a surety bond of a company licensed to write surety bonds in the state, on each motor propelled vehicle used or to be used in transporting solid waste for compensation in the amount of not less than twenty-five thousand dollars for any recovery for personal injury by one person, and not less than ten thousand dollars and in such additional amount as the commission shall determine, for all persons receiving personal injury by reason of one act of negligence, and not less than ten thousand dollars for damage to property of any person other than the assured, and to maintain such liability and property damage insurance or surety bond in force on each motor propelled vehicle while so used. Each policy for liability or property damage insurance or surety bond required herein shall be filed with the commission and kept in full force and effect and failure so to do shall be cause for revocation of the delinquent's certificate.

[1989 c 431 § 23; 1961 c 295 § 7.]

RCW 81.77.070 Public service company law invoked.

In all respects in which the commission has power and authority under this chapter, applications and complaints may be made and filed with it, process issued, hearings held, opinions, orders and decisions made and filed, petitions for rehearing filed and acted upon, and petitions for writs of review, to the superior court filed therewith, appeals or mandate filed with the supreme court of this state, considered and disposed of by said courts in the manner, under the conditions, and subject to the limitations, and with the effect specified in this title for public

service companies generally.

[1961 c 295 § 8.]

RCW 81.77.080 Companies to file reports of gross operating revenue and pay fees--Legislative intent--Disposition of revenue.

Every solid waste collection company shall, on or before the 1st day of April of each year, file with the commission a statement on oath showing its gross operating revenue from intrastate operations for the preceding calendar year, or portion thereof, and pay to the commission a fee equal to one percent of the amount of gross operating revenue: PROVIDED, That the fee shall in no case be less than one dollar.

It is the intent of the legislature that the fees collected under the provisions of this chapter shall reasonably approximate the cost of supervising and regulating motor carriers subject thereto, and to that end the utilities and transportation commission is authorized to decrease the schedule of fees provided in this section by general order entered before March 1st of any year in which it determines that the moneys then in the solid waste collection companies account of the public service revolving fund and the fees currently to be paid will exceed the reasonable cost of supervising and regulating such carriers.

All fees collected under this section or under any other provision of this chapter shall be paid to the commission and shall be by it transmitted to the state treasurer within thirty days to be deposited to the credit of the public service revolving fund.

[1989 c 431 § 24; 1971 ex.s. c 143 § 3; 1969 ex.s. c 210 § 11; 1963 c 59 § 12; 1961 c 295 § 9.]

RCW 81.77.090 Penalty.

Every person who violates or fails to comply with, or who procures, aids, or abets in the violation of any provisions of this chapter, or who fails to obey, or comply with any order, decision, rule, regulation, direction, demand, or requirement of the commission, or any part or provision thereof, is guilty of a gross misdemeanor.

[1961 c 295 § 10.]

RCW 81.77.100 Scope of chapter with respect to foreign or interstate commerce--Regulation of solid waste collection companies.

Neither this chapter nor any provision thereof shall apply, or be construed to apply, to commerce with foreign nations or commerce among the several states except insofar as the same may be permitted under the provisions of the Constitution of the United States and the acts of congress.

However, in order to protect public health and safety and to ensure solid waste collection services are provided to all areas of the state, the commission, in accordance with this chapter, shall regulate all solid waste collection companies conducting business in the state.

[1989 c 431 § 25; 1985 c 436 § 2; 1961 c 295 § 11.]

RCW 81.77.110 Temporary certificates.

The commission may with or without a hearing issue temporary certificates to engage in the business of operating a solid waste collection company, but only after it finds that the issuance of such temporary certificate is consistent with the public interest. Such temporary certificate may be issued for a period up to one hundred eighty days where the area or territory covered thereby is not contained in the certificate of any other solid waste collection company. In all other cases such temporary certificate may be issued for a period not to exceed one hundred twenty days. The commission may prescribe such special rules and regulations and impose such special terms and conditions with reference thereto as in its judgment are reasonable and necessary in carrying out the provisions of this chapter. The commission shall collect a fee of twenty-five dollars for an application for such temporary certificate.

[1989 c 431 § 26; 1965 ex.s. c 105 § 2.]

RCW 81.77.120 Service to unincorporated areas of counties.

A county legislative authority shall periodically comment to the commission in writing concerning the authority's perception of the adequacy of service being provided by regulated franchisees serving the unincorporated areas of the county. The county legislative authority shall also receive and forward to the commission all letters of comment on services provided by regulated franchise holder(s) serving unincorporated areas of the county. Any such written comments or letters shall become part of the record of any rate, compliance, or any other hearing held by the commission on the issuance, revocation, or reissuance of a certificate provided for in RCW 81.77.040.

[1987 c 239 § 3.]

RCW 81.77.130 Application of chapter to collection or transportation of source separated recyclable materials.

The provisions of chapter 81.77 RCW shall not apply to the collection or transportation of source separated recyclable materials from residences under a contract with any county, city, or town, nor to any city or town which itself undertakes the collection and transportation of source separated recyclable materials from residences.

[1989 c 431 § 19.]

RCW 81.77.140 Application of chapter--Collection and transportation of recyclable materials by recycling companies or nonprofit entities--Reuse or reclamation.

Nothing in this chapter shall prevent a recycling company or nonprofit entity from

collecting and transporting recyclable materials from a buy-back center, drop-box, or from a commercial or industrial generator of recyclable materials, or upon agreement with a solid waste collection company.

Nothing in this chapter shall be construed as prohibiting a commercial or industrial generator of commercial recyclable materials from selling, conveying, or arranging for transportation of such material to a recycler for reuse or reclamation.

[1989 c 431 § 31.]

RCW 81.77.160 Pass-through rates--Rules.

(1) The commission, in fixing and altering collection rates charged by every solid waste collection company under this section, shall include in the base for the collection rates:

(a) All charges for the disposal of solid waste at the facility or facilities designated by a local jurisdiction under a local comprehensive solid waste management plan or ordinance; and

(b) All known and measurable costs related to implementation of the approved county or city comprehensive solid waste management plan.

(2) If a solid waste collection company files a tariff to recover the costs specified under this section, and the commission suspends the tariff, the portion of the tariff covering costs specified in this section shall be placed in effect by the commission at the request of the company on an interim basis as of the originally filed effective date, subject to refund, pending the commission's final order. The commission may adopt rules to implement this section.

(3) This section applies to a solid waste collection company that has an affiliated interest under chapter 81.16 RCW with a facility, if the total cost of disposal, including waste transfer, transport, and disposal charges, at the facility is equal to or lower than any other reasonable and currently available option.

[1997 c 434 § 1; 1989 c 431 § 30.]

Notes:

Section captions not law--1989 c 431: See RCW 70.95.902.

RCW 81.77.170 Fees, charges, or taxes--Normal operating expense.

For rate-making purposes, a fee, charge, or tax on the disposal of solid waste shall be considered a normal operating expense of the solid waste collection company.

[1989 c 431 § 36.]

Notes:

Section captions not law--1989 c 431: See RCW 70.95.902.

RCW 81.77.180 Recyclable materials collection--Processing and marketing.

(1) A solid waste collection company collecting recyclable materials from residences shall utilize one or more private recycling businesses when arranging for the processing and marketing of such materials, if the following conditions are met:

(a) A recycling business is located within the county at the time the collection program

commences or at any time that the solid waste collection company changes its existing processor;

(b) A local private recycling business is capable and competent to provide the processing and marketing service; and

(c) A local private recycling business offers to pay a price for the recyclable materials which is equal to or greater than the price offered by out-of-county private recyclers, or proposes a charge for the processing and marketing service which is equal to or less than the charge for the service available from an out-of-county private recycler.

(2) This section shall not apply to:

(a) Cities or towns who exercise their authority under RCW 81.77.130 to provide residential curbside collection of recyclable materials;

(b) A solid waste collection company that is directed by a city, town, or county to utilize a publicly owned recyclable processing facility located within such city, town, or county; or

(c) Counties which exercise their authority under RCW 36.58.040 to contract for the residential curbside collection of source separated recyclables.

This section shall not apply to programs for the collection of source separated recyclable materials where rates to implement the programs have been filed with the commission prior to May 21, 1991.

(3) For the purposes of this section, "private recycling business" means any private for-profit or private not-for-profit firm that engages in the processing and marketing of recyclable materials.

(4) This section is not enforceable by complaint filed with the commission.

[1991 c 319 § 403.]

Notes:

Severability--Part headings not law--1991 c 319: See RCW 70.95F.900 and 70.95F.901.

RCW 81.77.190 Curbside recycling--Reduced rate.

(1) If the commission authorizes a surcharge or reduced rate incentive based on a customer's participation in a company's curbside residential recycling program, customers participating in any other noncurbside recycling program approved by the jurisdiction shall be eligible for such incentives.

(2) For the purpose of this section, "reduced rate" means a residential solid waste collection rate incorporating a rebate, refund, or discount. It does not include any residential solid waste collection rate based on the volume or weight of solid waste set out for collection.

[1991 c 319 § 406.]

Notes:

Severability--Part headings not law--1991 c 319: See RCW 70.95F.900 and 70.95F.901.

RCW 81.77.900 Severability--1989 c 431.

See RCW 70.95.901.

Chapter 81.80 RCW
MOTOR FREIGHT CARRIERS

Sections

81.80.010	Definitions.
81.80.020	Declaration of policy.
81.80.030	Hidden transportation charges.
81.80.040	Exempt vehicles.
81.80.045	Exemption--Freight consolidators.
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81.80.070	Grant or denial of permit--Cease and desist orders--Penalty.
81.80.080	Application for permit.
81.80.090	Form of application--Filing fees.
81.80.100	Form and contents of permit.
81.80.110	Limitation on renewal of application.
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81.80.130	Regulatory power of commission over common carriers.
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81.80.272	Transfer of decedent's interest--Temporary continuance of operations.
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81.80.301	Registration of motor carriers doing business in state--Identification number--Receipt carried in cab--Fees.
81.80.305	Markings required--Exemptions.
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81.80.318	Single trip transit permit.
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81.80.330	Enforcement of chapter.
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81.80.345	Venue--Hearings on applications.
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81.80.395	Idaho vehicles exempt--Reciprocity.
81.80.400	Commercial zones and terminal areas--Common carriers with existing business within zone--Persons seeking to serve as common carriers after designation.
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81.80.420	Commercial zones and terminal areas--Expansion by commission.
81.80.430	Brokers and forwarders.
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81.80.450	Recovered materials transportation--Evaluation of rate regulation exemption--Required information--Rules.
81.80.460	Recovered materials transportation--Construction.

Notes:

Reciprocal or proportional registration of vehicles: Chapter 46.85 RCW.

Taxation of motor carriers of freight for hire--Allocation of gross receipts: RCW 35.21.840.

RCW 81.80.010 Definitions.

The definitions set forth in this section apply throughout this chapter.

(1) "Person" means and includes an individual, firm, copartnership, corporation, company, or association or their lessees, trustees, or receivers.

(2) "Motor vehicle" means any truck, trailer, semitrailer, tractor, dump truck which uses a hydraulic or mechanical device to dump or discharge its load, or any self-propelled or motor-driven vehicle used upon any public highway of this state for the purpose of transporting property, but not including baggage, mail, and express transported on the vehicles of auto transportation companies carrying passengers.

(3) "Public highway" means every street, road, or highway in this state.

(4) "Common carrier" means any person who undertakes to transport property for the general public by motor vehicle for compensation, whether over regular or irregular routes, or regular or irregular schedules, including motor vehicle operations of other carriers by rail or water and of express or forwarding companies.

(5) "Contract carrier" includes all motor vehicle operators not included under the terms "common carrier" and "private carrier" as herein defined in paragraph (4) and paragraph (6), and

further includes any person who under special and individual contracts or agreements transports property by motor vehicle for compensation.

(6) A "private carrier" is a person who transports by his own motor vehicle, with or without compensation therefor, property which is owned or is being bought or sold by such person, or property of which such person is the seller, purchaser, lessee, or bailee where such transportation is incidental to and in furtherance of some other primary business conducted by such person in good faith.

(7) "Motor carrier" means and includes "common carrier," "contract carrier," "private carrier," and "exempt carrier" as herein defined.

(8) "Exempt carrier" means any person operating a vehicle exempted from certain provisions of this chapter under RCW 81.80.040.

(9) "Vehicle" means every device capable of being moved upon a public highway and in, upon, or by which any person or property is or may be transported or drawn upon a public highway, excepting devices moved by human or animal power or used exclusively upon stationary rail or tracks.

(10) "Commercial zone" means an area encompassing one or more cities or towns and environs adjacent thereto established pursuant to RCW 81.80.400.

(11) "Terminal area" means an area including one or more cities or towns and environs adjacent thereto established pursuant to RCW 81.80.400.

(12) "Common carrier" and "contract carrier" includes persons engaged in the business of providing, contracting for, or undertaking to provide transportation of property for compensation over the public highways of the state of Washington as brokers or forwarders.

[1989 c 60 § 1; 1988 c 31 § 1; 1982 c 71 § 1; 1967 c 69 § 1; 1961 c 14 § 81.80.010. Prior: 1937 c 166 § 2; 1935 c 184 § 2; RRS § 6382-2.]

Notes:

Severability--1982 c 71: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 c 71 § 5.]

Severability--1967 c 69: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1967 c 69 § 4.]

RCW 81.80.020 Declaration of policy.

The business of operating as a motor carrier of freight for compensation along the highways of this state is declared to be a business affected with a public interest. The rapid increase of motor carrier freight traffic and the fact that under the existing law many motor trucks are not effectively regulated have increased the dangers and hazards on public highways and make it imperative that more complete regulation should be employed to the end that the highways may be rendered safer for the use of the general public; that the wear of such highways may be reduced; that congestion on highways may be minimized; that the shippers of the state may be provided with a stabilized service and rate structure; that sound economic conditions in

such transportation and among such carriers may be fostered in the public interest; that adequate, economical, and efficient service by motor carriers, and reasonable charges therefor, without unjust discrimination, undue preferences or advantages, or unfair or destructive competitive practices may be promoted; that the common carriage of commodities by motor carrier may be preserved in the public interest; that the relations between, and transportation by and regulation of, motor carriers and other carriers may be improved and coordinated so that the highways of the state of Washington may be properly developed and preserved, and the public may be assured adequate, complete, dependable and stable transportation service in all its phases.

[1961 c 14 § 81.80.020. Prior: 1937 c 166 § 1; 1935 c 184 § 1; RRS § 6382-1.]

RCW 81.80.030 Hidden transportation charges.

Operators of motor vehicles excluded from the term "private carrier," other than "common carriers" shall not be compelled to dedicate their property to the business of public transportation and subject themselves to all the duties and burdens imposed by this chapter upon "common carriers," but where they recover the cost of transportation through price differentials or in any other direct or indirect manner and such transportation cost recovery unreasonably endangers the stability of rates and the essential transportation service involving the movement of commodities over the same route or routes by other types of carriage, then such transportation costs, attempted to be recovered, shall not be less than the rate, fare or charge regularly established by the department for such transportation service if given by other types of carriers, it being the intention of the legislature to foster a stable rate structure free of discriminations for the shippers of the state of Washington.

[1961 c 14 § 81.80.030. Prior: 1937 c 166 § 3; RRS § 6382-2a.]

RCW 81.80.040 Exempt vehicles.

The provisions of this chapter, except where specifically otherwise provided, and except the provisions providing for licenses, shall not apply to:

(1) Motor vehicles when operated in transportation exclusively within the corporate limits of any city or town of less than ten thousand population unless contiguous to a city or town of ten thousand population or over, nor between contiguous cities or towns both or all of which are less than ten thousand population;

(2) Motor vehicles when operated in transportation wholly within the corporate limits of cities or towns of ten thousand or more but less than thirty thousand population, or between such cities or towns when contiguous, as to which the commission, after investigation and the issuance of an order thereon, has determined that no substantial public interest exists which requires that such transportation be subject to regulation under this chapter;

(3) Motor vehicles when transporting exclusively the United States mail or in the transportation of newspapers or periodicals;

(4) Motor vehicles owned and operated by the United States, the state of Washington, or any county, city, town, or municipality therein, or by any department of them, or either of them;

(5) Motor vehicles specially constructed for towing not more than two disabled, unauthorized, or repossessed motor vehicles, wrecking, or exchanging an operable vehicle for a disabled vehicle and not otherwise used in transporting goods for compensation. For the purposes of this subsection, a vehicle is considered to be repossessed only from the time of its actual repossession through the end of its initial tow;

(6) Motor vehicles normally owned and operated by farmers in the transportation of their own farm, orchard, or dairy products, including livestock and plant or animal wastes, from point of production to market, or in the infrequent or seasonal transportation by one farmer for another farmer, if their farms are located within twenty miles of each other, of products of the farm, orchard, or dairy, including livestock and plant or animal wastes, or of supplies or commodities to be used on the farm, orchard, or dairy;

(7) Motor vehicles when transporting exclusively water in connection with construction projects only;

(8) Motor vehicles of less than 8,000 pounds gross vehicle weight when transporting exclusively legal documents, pleadings, process, correspondence, depositions, briefs, medical records, photographs, books or papers, cash or checks, when moving shipments of the documents described at the direction of an attorney as part of providing legal services.

[1993 c 121 § 4; 1984 c 171 § 1; 1979 ex.s. c 6 § 1; 1963 c 59 § 7; 1961 c 14 § 81.80.040. Prior: 1957 c 205 § 4; 1949 c 133 § 1; 1947 c 263 § 1; 1937 c 166 § 4; 1935 c 184 § 3; Rem. Supp. 1949 § 6382-3.]

RCW 81.80.045 Exemption--Freight consolidators.

(1) Except as provided in subsections (2) and (3) of this section, the provisions of this chapter shall not apply to the operations of a shipper or a group or association of shippers in consolidating or distributing freight for themselves or for their members on a nonprofit basis for the purpose of securing the benefits of carload, truckload, or other volume rates, when the services of a common carrier are used for the transportation of such shipments.

(2) Every shipper or group or association of shippers claiming this exemption shall file with the commission on an annual basis a statement of nonprofit status and such proof of that status as the commission may by rule require.

(3) The commission may examine the books and records of any shipper or group or association of shippers claiming exemption under this section solely for the purpose of investigating violations of this section.

[1979 ex.s. c 138 § 1.]

RCW 81.80.050 Compliance required.

It shall be unlawful for any person to operate as a "motor carrier" on any public highway of this state except in accordance with the provisions of this chapter.

[1961 c 14 § 81.80.050. Prior: 1935 c 184 § 4; RRS § 6382-4.]

RCW 81.80.060 Combination of services.

Every person who engages for compensation to perform a combination of services a substantial portion of which includes transportation of property of others upon the public highways shall be subject to the jurisdiction of the commission as to such transportation and shall not engage upon the same without first having obtained a common carrier or contract carrier permit to do so. An example of such a combination of services shall include, but not be limited to, the delivery of household appliances for others where the delivering carrier also unpacks or uncrates the appliances and makes the initial installation thereof. Every person engaging in such a combination of services shall advise the commission what portion of the consideration is intended to cover the transportation service and if the agreement covering the combination of services is in writing, the rate and charge for such transportation shall be set forth therein. The rates or charges for the transportation services included in such combination of services shall be subject to control and regulation by the commission in the same manner that the rates of common and contract carriers are now controlled and regulated. Any person engaged in extracting and/or processing and, in connection therewith, hauling materials exclusively for the maintenance, construction or improvement of a public highway shall not be deemed to be performing a combination of services.

[1969 ex.s. c 210 § 17; 1969 c 33 § 1. Prior: 1967 ex.s. c 145 § 77; 1967 c 69 § 2; 1965 ex.s. c 170 § 40; 1961 c 14 § 81.80.060; prior: 1937 c 166 § 5; RRS § 6382-4a.]

Notes:

Severability--1967 c 69: See note following RCW 81.80.010.

RCW 81.80.070 Grant or denial of permit--Cease and desist orders--Penalty.

(1) No "common carrier," "contract carrier," or "temporary carrier" shall operate for the transportation of property for compensation in this state without first obtaining from the commission a permit so to do. Permits heretofore issued or hereafter issued to any carrier, shall be exercised by said carrier to the fullest extent so as to render reasonable service to the public. Applications for common or contract carrier permits or extensions thereof shall be on file for a period of at least thirty days prior to the granting thereof unless the commission finds that special conditions require the earlier granting thereof.

(2) A permit or extension thereof shall be issued to any qualified applicant therefor, authorizing the whole or any part of the operations covered by the application, if it is found that the applicant is fit, willing, and able properly to perform the services proposed and conform to the provisions of this chapter and the requirements, rules and regulations of the commission thereunder, and that such operations will be consistent with the public interest, and, in the case of common carriers, that the same are or will be required by the present or future public convenience and necessity, otherwise such application shall be denied.

(3) Nothing contained in this chapter shall be construed to confer upon any person or persons the exclusive right or privilege of transporting property for compensation over the public highways of the state.

(4) A common carrier, contract carrier, or temporary carrier operating without the permit required in subsection (1) of this section, or who violates a cease and desist order of the commission issued under RCW 81.04.510, is subject to a penalty, under the process set forth in RCW 81.04.405, of one thousand five hundred dollars.

(5) Notwithstanding RCW 81.04.510, the commission may, in conjunction with issuing the penalty set forth in subsection (4) of this section, issue cease and desist orders to carriers operating without the permit required in subsection (1) of this section, and to all persons involved in the carriers' operations.

[1999 c 79 § 1; 1963 c 242 § 1; 1961 c 14 § 81.80.070. Prior: 1953 c 95 § 17; 1947 c 264 § 2; 1941 c 163 § 1; 1937 c 166 § 6; 1935 c 184 § 5; Rem. Supp. 1947 § 6382-5.]

RCW 81.80.080 Application for permit.

Application for permits shall be made to the commission in writing and shall state the ownership, financial condition, equipment to be used and physical property of the applicant, the territory or route or routes in or over which the applicant proposes to operate, the nature of the transportation to be engaged in and such other information as the commission may require, and in case such application is that of a "contract carrier" shall have attached thereto photocopies of all contracts to furnish transportation covered by such application.

[1991 c 41 § 1; 1961 c 14 § 81.80.080. Prior: 1935 c 184 § 6; RRS § 6382-6.]

RCW 81.80.090 Form of application--Filing fees.

The commission shall prescribe forms of application for permits and for extensions thereof for the use of prospective applicants, and for transfer of permits and for acquisition of control of carriers holding permits, and shall make regulations for the filing thereof. Any such application shall be accompanied by such filing fee as the commission may prescribe by rule: PROVIDED, That such fee shall not exceed five hundred fifty dollars.

[1993 c 97 § 5; 1973 c 115 § 10; 1961 c 14 § 81.80.090. Prior: 1941 c 163 § 2; 1937 c 166 § 7; 1935 c 184 § 7; RRS § 6382-7.]

RCW 81.80.100 Form and contents of permit.

Permits granted by the commission shall be in such form as the commission shall prescribe and shall set forth the name and address of the person to whom the permit is granted, the nature of the transportation service to be engaged in and the principal place of operation, termini or route to be used or territory to be served by the operation. No permit holder shall operate except in accordance with the permit issued to him.

[1961 c 14 § 81.80.100. Prior: 1935 c 194 § 8; RRS § 6382-8.]

RCW 81.80.110 Limitation on renewal of application.

No person whose application for a permit has been denied after hearing under any of the provisions of this chapter shall be eligible to renew the application for a period of six months from the date of the order denying such application.

[1961 c 14 § 81.80.110. Prior: 1947 c 264 § 3; 1935 c 184 § 9; Rem. Supp. 1947 § 6382-9.]

RCW 81.80.115 Fees imposed under this chapter--Procedure for contesting--Rules.

If a person seeks to contest the imposition of a fee imposed under this chapter, the person shall pay the fee and request a refund within six months of the due date for the payment by filing a petition for a refund with the commission. The commission shall establish by rule procedures for handling refund petitions and may delegate the decisions on refund petitions to the secretary of the commission.

[1993 c 97 § 6.]

RCW 81.80.120 Classification of carriers.

The commission may from time to time establish such just and reasonable classifications of the groups of carriers included in the terms "common carriers" and "contract carriers" as the special nature of the services performed by such carriers shall require, and such just and reasonable rules, regulations and requirements, consistent with the provisions of this chapter, to be observed by the carriers so classified or grouped, as the commission deems necessary or advisable in the public interest.

[1961 c 14 § 81.80.120. Prior: 1937 c 166 § 8; 1935 c 184 § 10; RRS § 6382-10.]

RCW 81.80.130 Regulatory power of commission over common carriers.

The commission shall supervise and regulate every "common carrier" in this state; make, fix, alter, and amend, just, fair, reasonable, minimum, maximum, or minimum and maximum, rates, charges, classifications, rules, and regulations for all "common carriers"; regulate the accounts, service, and safety of operations thereof; require the filing of reports and other data thereby; and supervise and regulate all "common carriers" in all other matters affecting their relationship with competing carriers of every kind and the shipping and general public: PROVIDED, The commission may by order approve rates filed by common carriers in respect to certain designated commodities and services when, in the opinion of the commission, it is impractical for the commission to make, fix, or prescribe rates covering such commodities and services.

[1961 c 14 § 81.80.130. Prior: 1957 c 205 § 5; 1937 c 166 § 9; 1935 c 184 § 11; RRS § 6382-11.]

RCW 81.80.132 Common carriers--Estimate of charges for household goods--Penalty.

When a common carrier gives an estimate of charges for services in carrying household

goods, the carrier will endeavor to accurately reflect the actual charges. The carrier is subject to a monetary penalty not to exceed one thousand dollars per violation when the actual charges exceed the percentages allowed by the commission.

[1993 c 392 § 1.]

RCW 81.80.140 Regulatory power over contract carriers.

The commission is hereby vested with power and authority, and it is hereby made its duty, to supervise and regulate every "contract carrier" in this state; to fix, alter and amend, just, fair and reasonable classifications, rules and regulations and minimum rates and charges of each such "contract carrier"; to regulate the account, service and safety of operations thereof; and require the filing of reports and of other data thereby; and to supervise and regulate such "contract carriers" in all other matters affecting their relationship with both the shipping and the general public.

[1961 c 14 § 81.80.140. Prior: 1937 c 166 § 11; 1935 c 184 § 12; RRS § 6382-12.]

RCW 81.80.150 Tariffs to be compiled and sold by commission.

The commission shall make, fix, construct, compile, promulgate, publish, and distribute tariffs containing compilations of rates, charges, classifications, rules, and regulations to be used by all common carriers. In compiling such tariffs it shall include within any given tariff compilation such carriers, groups of carriers, commodities, or geographical areas as it determines shall be in the public interest. Such compilations and publications may be made by the commission by compiling the rates, charges, classifications, rules, and regulations now in effect, and as they may be amended and altered from time to time after notice and hearing, by issuing and distributing revised pages or supplements to such tariffs or reissues thereof in accordance with the orders of the commission: PROVIDED, That the commission, upon good cause shown, may establish temporary rates, charges, or classification changes which may be made permanent only after publication in an applicable tariff for not less than sixty days, and determination by the commission thereafter that the rates, charges or classifications are just, fair, and reasonable: PROVIDED FURTHER, That temporary rates shall not be made permanent except upon notice and hearing if within sixty days from date of publication, a shipper or common carrier, or representative of either, shall file with the commission a protest alleging such temporary rates to be unjust, unfair, or unreasonable. For purposes of this proviso, the publication of temporary rates in the tariff shall be deemed adequate public notice. Nothing herein shall be construed to prevent the commission from proceeding on its own motion, upon notice and hearing, to fix and determine just, fair, and reasonable rates, charges, and classifications. Each common carrier shall purchase from the commission and post tariffs applicable to its authority. The commission shall set fees for sale of the tariffs, and supplements and corrections of them, at rates to cover all costs of making, fixing, constructing, compiling, promulgating, publishing, and distributing the tariffs. The proper tariff, or tariffs, applicable to a carrier's operations shall be available to the public at each agency and office of all common carriers operating within this state. Such compilations and

publications shall be sold by the commission for the established fee. However, copies may be furnished free to other regulatory bodies and departments of government and to colleges, schools, and libraries. All copies of the compilations, whether sold or given free, shall be issued and distributed under rules and regulations to be fixed by the commission: PROVIDED FURTHER, That the commission may by order authorize common carriers to publish and file tariffs with the commission and be governed thereby in respect to certain designated commodities and services when, in the opinion of the commission, it is impractical for the commission to make, fix, construct, compile, publish, and distribute tariffs covering such commodities and services.

[1993 c 97 § 4; 1981 c 116 § 2; 1973 c 115 § 11; 1961 c 14 § 81.80.150. Prior: 1959 c 248 § 5; 1957 c 205 § 6; 1947 c 264 § 4; 1941 c 163 § 3; 1937 c 166 § 10; Rem. Supp. 1947 § 6382-11a.]

RCW 81.80.170 Temporary permits.

The commission may issue temporary permits to temporary "common carriers" or "contract carriers" for a period not to exceed one hundred eighty days, but only after it finds that the issuance of such temporary permits is consistent with the public interest. It may prescribe such special rules and regulations and impose such special terms and conditions with reference thereto as in its judgment are reasonable and necessary in carrying out the provisions of this chapter.

The commission may also issue temporary permits pending the determination of an application filed with the commission for approval of a consolidation or merger of the properties of two or more common carriers or contract carriers or of a purchase or lease of one or more common carriers or contract carriers.

[1963 c 242 § 2; 1961 c 14 § 81.80.170. Prior: 1953 c 95 § 18; 1947 c 264 § 5; 1937 c 166 § 12; 1935 c 184 § 14; Rem. Supp. 1947 § 6382-14.]

RCW 81.80.175 Permits for farm to market hauling.

A permit or extension thereof for hauling unprocessed or unmanufactured agricultural commodities and livestock for a distance not to exceed eighty miles from the point of production to primary markets shall be issued to any qualified applicant therefor, authorizing the whole or part of the operations covered by the application, if it is found that the applicant is fit, willing, and able properly to perform the services proposed and conform to the provisions of this chapter and the requirements, rules and regulations of the commission thereunder, and that such operations will be consistent with the public interest.

[1963 c 242 § 5.]

RCW 81.80.190 Insurance or deposit of security.

The commission shall in the granting of permits to "common carriers" and "contract carriers" under this chapter require such carriers to either procure and file liability and property

damage insurance from a company licensed to write such insurance in the state of Washington, or deposit such security, for such limits of liability and upon such terms and conditions as the commission shall determine to be necessary for the reasonable protection of the public against damage and injury for which such carrier may be liable by reason of the operation of any motor vehicle.

In fixing the amount of said insurance policy or policies, or deposit of security, the commission shall give due consideration to the character and amount of traffic and the number of persons affected and the degree of danger which the proposed operation involves.

If the commission is notified of the cancellation, revocation, or any other changes in the required insurance or security of a common carrier or contract carrier with a permit to transport radioactive or hazardous materials, the commission shall immediately notify the state radiation control agency of the change.

[1986 c 191 § 5; 1961 c 14 § 81.80.190. Prior: 1935 c 184 § 16; RRS § 6382-16.]

Notes:

Construction--Severability--1986 c 191: See RCW 43.200.905 and 43.200.906.

RCW 81.80.195 Liability insurance requirements exclusive.

This chapter shall exclusively govern the liability insurance requirements for motor vehicle common and contract carriers. Any motor vehicle that meets the public liability requirements prescribed under RCW 81.80.190 shall not be required to comply with any ordinances of a city or county prescribing insurance requirements.

[1989 c 264 § 2.]

Notes:

Policy--1989 c 264: "The state legislature has prescribed what requirements are necessary for public liability insurance for motor vehicle common and contract carriers to adequately protect both public and private property, both real and personal. It is therefore necessary and desirable for the state to prevent each city or county from applying its own separate insurance regulations in addition to those required by the commission." [1989 c 264 § 1.]

RCW 81.80.200 Conditions may be attached to permits.

The commission is hereby vested with power and authority in issuing permits to any of the carriers classified in accordance with RCW 81.80.120 to attach thereto such terms and conditions and to require such insurance or security as it may deem necessary for the protection of the public highways and to be for the best interest of the shipping and the general public. All such regulations and conditions shall be deemed temporary and may be revoked by the commission upon recommendation of the state or county authorities in charge of highway maintenance or safety when in the judgment of such authorities such revocation is required in order to protect the public or preserve the public highways.

[1961 c 14 § 81.80.200. Prior: 1937 c 166 § 14; 1935 c 184 § 17; RRS § 6382-17.]

RCW 81.80.211 Hours of operators--Rules and regulations.

The commission may adopt rules and regulations relating to the hours of duty of motor carrier drivers and operators.

[1961 c 14 § 81.80.211. Prior: 1953 c 95 § 23.]

RCW 81.80.220 Tariff rates must be charged.

No "common carrier" or "contract carrier" shall collect or receive a greater, less or different remuneration for the transportation of property or for any service in connection therewith than the rates and charges which shall have been legally established and filed with the commission, or as are specified in the contract or contracts filed, as the case may be, nor shall any such carrier refund or remit in any manner or by any device any portion of the rates and charges required to be collected by each tariff or contract or filing with the commission.

The commission may check the records of all carriers under this chapter and of those employing the services of the carrier for the purpose of discovering all discriminations, under or overcharges and rebates, and may suspend or revoke permits for violations of this section.

The commission may refuse to accept any time schedule or tariff or contract that will, in the opinion of the commission, limit the service of a carrier to profitable trips only or to the carrying of high class commodities in competition with other carriers who give a complete service and thus afford one carrier an unfair advantage over a competitor.

[1961 c 14 § 81.80.220. Prior: 1937 c 166 § 16; 1935 c 184 § 19; RRS § 6382-19.]

RCW 81.80.230 Penalty for rebating--Procedures for collection.

Any person, whether carrier subject to the provisions of this chapter, shipper, or consignee, or any officer, employee, agent, or representative thereof, who shall offer, grant, or give, or solicit, accept, or receive any rebate, concession, or discrimination in violation of any provision of this chapter, or who by means of any false statement or representation, or by the use of any false or fictitious bill, bill of lading, receipt, voucher, roll, account, claim, certificate, affidavit, deposition, lease, or bill of sale, or by any other means or device shall assist, suffer or permit any person or persons, natural or artificial, to obtain transportation of property subject to this chapter for less than the applicable rate, fare, or charge, or who shall fraudulently seek to evade or defeat regulation as in this chapter provided for motor carriers shall be subject to a civil penalty of not more than one hundred dollars for each violation. Each and every such violation shall be a separate and distinct offense, and in case of a continuing violation every day's continuance shall be a separate and distinct violation. Every act of commission or omission which procures, aids, or abets in the violation shall be considered a violation under this section and subject to the penalty provided for in this section.

The penalty provided for in this section shall become due and payable when the person incurring the penalty receives a notice in writing from the commission describing the violation with reasonable particularity and advising the person that the penalty is due. The commission

may, upon written application therefor, received within fifteen days, remit or mitigate any penalty provided for in this section or discontinue any prosecution to recover the penalty upon such terms as the commission in its discretion deems proper. The commission has authority to ascertain the facts upon all such applications in such manner and under such regulations as it may deem proper. If the penalty is not paid to the commission within fifteen days after receipt of notice imposing the penalty or application for remission or mitigation has not been made within fifteen days after the violator has received notice of the disposition of the application, the attorney general shall bring an action in the name of the state of Washington in the superior court of Thurston county or of some other county in which the violator may do business, to recover the penalty. In all such actions, the procedure and rules of evidence shall be the same as in an ordinary civil action except as otherwise provided in this section. All penalties recovered under this section shall be paid into the state treasury and credited to the public service revolving fund.

[1980 c 132 § 2; 1961 c 14 § 81.80.230. Prior: 1947 c 264 § 6; Rem. Supp. 1947 § 6382-19a.]

Notes:

Effective date--1980 c 132: See note following RCW 81.29.020.

RCW 81.80.240 Joint through rates.

The commission shall have power and authority to require a common carrier by motor vehicle, railroad, express or water to establish reasonable through rates with other common carriers by motor vehicle, railroad, express and water, and to provide safe and adequate service, equipment and facilities for the transportation of property; to establish and enforce just and reasonable individual and joint rates, charges and classifications, and just and reasonable regulations and practices relating thereto, and in case of such joint rates, fares and charges to establish just, reasonable and equitable divisions thereof as between the carriers participating therein, which shall not unduly prefer or prejudice any of such participating carriers. In ordering and establishing joint through rates between different types of carriers the commission shall give full effect to the lower cost of transportation of property by any type of carrier and shall reflect such lower cost by differentials under a through rate of the higher cost carrier.

[1961 c 14 § 81.80.240. Prior: 1937 c 166 § 17; 1935 c 184 § 20; RRS § 6382-20.]

RCW 81.80.250 Bond to protect shippers and consignees.

The commission may, under such rules and regulations as it shall prescribe, require any common carrier to file a surety bond, or deposit security, in a sum to be determined by the commission, to be conditioned upon such carrier making compensation to shippers and consignees for all money belonging to shippers and consignees, and coming into the possession of such carrier in connection with its transportation service. Any common carrier which may be required by law to compensate a shipper or consignee for any loss, damage or default for which a connecting common carrier is legally responsible shall be subrogated to the rights of such shipper or consignee under any such bond or deposit of security to the extent of the sum so paid.

[1961 c 14 § 81.80.250. Prior: 1935 c 184 § 21; RRS § 6382-21.]

RCW 81.80.260 Operation in more than one class.

It shall be unlawful for any person to operate any vehicle at the same time in more than one class of operation, except upon approval of the commission and a finding that such operation will be in the public interest.

No "exempt carrier" as such shall transport property for compensation except as hereinabove provided.

[1967 c 69 § 3; 1961 c 14 § 81.80.260. Prior: 1935 c 184 § 22; RRS § 6382-22.]

Notes:

Severability--1967 c 69: See note following RCW 81.80.010.

RCW 81.80.270 Permits--Transfer--Assignment--Acquisition of carrier holding permit--Commission approval--Duties on cessation of operation.

No permit issued under the authority of this chapter shall be construed to be irrevocable. Nor shall such permit be subject to transfer or assignment except upon a proper showing that property rights might be affected thereby, and then in the discretion of the commission.

No person, partnership or corporation, singly or in combination with any other person, partnership or corporation, whether a carrier holding a permit or otherwise, or any combination of such, shall acquire control or enter into any agreement or arrangement to acquire control of a common or contract carrier holding a permit through ownership of its stock or through purchase, lease or contract to manage the business, or otherwise except after and with the approval and authorization of the commission: PROVIDED, That upon the dissolution of a partnership, which holds a permit, because of the death, bankruptcy, or withdrawal of a partner where such partner's interest is transferred to his spouse or to one or more remaining partners, or in the case of a corporation which holds a permit, in the case of the death of a shareholder where a shareholder's interest upon death is transferred to his spouse or to one or more of the remaining shareholders, the commission shall transfer the permit to the newly organized partnership which is substantially composed of the remaining partners, or continue the corporation's permit without making the proceeding subject to hearing and protest. In all other cases any such transaction either directly or indirectly entered into without approval of the commission shall be void and of no effect, and it shall be unlawful for any person seeking to acquire or divest control of such permit to be a party to any such transaction without approval of the commission.

Every carrier who shall cease operation and abandon his rights under the permits issued him shall notify the commission within thirty days of such cessation or abandonment, and return to the commission the identification cards issued to him.

[1973 c 115 § 12; 1969 ex.s. c 210 § 12; 1965 ex.s. c 134 § 1; 1963 c 59 § 6; 1961 c 14 § 81.80.270. Prior: 1959 c 248 § 24; 1937 c 166 § 18; 1935 c 184 § 23; RRS § 6382-23.]

RCW 81.80.272 Transfer of decedent's interest--Temporary continuance of

operations.

Except as otherwise provided in RCW 81.80.270 any permit granted to any person under this chapter and held by that person alone or in conjunction with others other than as stockholders in a corporation at the time of his death shall be transferable the same as any other right or interest of the person's estate subject to the following:

(1) Application for transfer shall be made to the commission in such form and contain such information as the commission shall prescribe. The transfer described in any such application shall be approved if it appears from the application or from any hearing held thereon or from any investigation thereof that the proposed transferee is fit, willing and able properly to perform the services authorized by the permit to be transferred and to conform to the provisions of this chapter and the requirements, rules and regulations of the commission thereunder, otherwise the application shall be denied.

(2) Temporary continuance of motor carrier operations without prior compliance with the provisions of this section will be recognized as justified by the public interest in cases in which the personal representatives, heirs or surviving spouses of deceased persons desire to continue the operations of the carriers whom they succeed in interest subject to such reasonable rules and regulations as the commission may prescribe.

In case of temporary continuance under this section the successor shall immediately procure insurance or deposit security as required by RCW 81.80.190.

Immediately upon any such temporary continuance of motor carrier operations and in any event not more than thirty days thereafter the successor shall give notice of the succession by written notice to the commission containing such information as the commission shall prescribe.

[1973 c 115 § 13; 1965 ex.s. c 134 § 2.]

RCW 81.80.280 Cancellation of permits.

Permits may be canceled, suspended, altered or amended by the commission upon complaint by any interested party, or upon the commission's own motion after notice and opportunity for hearing, when the permittee or his or its agent has repeatedly violated this chapter, the rules and regulations of the commission or the motor laws of this state or of the United States, or the permittee has made unlawful rebates or has not conducted his operation in accordance with the permit granted him. Any person may at the instance of the commission be enjoined from any violation of the provisions of this chapter, or any order, rule or regulation made by the commission pursuant to the terms hereof. If such suit be instituted by the commission no bond shall be required as a condition to the issuance of such injunction.

[1987 c 209 § 1; 1961 c 14 § 81.80.280. Prior: 1935 c 184 § 24; RRS § 6382-24.]

RCW 81.80.290 Rules and regulations.

The commission shall have power and authority, by general order or otherwise, to prescribe rules and regulations in conformity with this chapter to carry out the purposes thereof, applicable to any and all "motor carriers," or to any persons transporting property by motor

vehicle for compensation even though they do not come within the term "motor carrier" as herein defined.

The commission shall mail each holder of a permit under this chapter a copy of such rules and regulations.

[1961 c 14 § 81.80.290. Prior: 1935 c 184 § 25; RRS § 6382-25.]

Notes:

Violation of rules pertaining to vehicle equipment on motor carriers transporting hazardous material: RCW 46.48.175.

RCW 81.80.301 Registration of motor carriers doing business in state--Identification number--Receipt carried in cab--Fees.

The commission may implement a system to register motor carriers doing business in this state, including, but not limited to:

(1) The prescription of an identification number and the issuance of a receipt that must be carried within the cab of each motive power vehicle operated within this state;

(2) The adoption of requirements for the carriers to carry other identifying information along with the identification number provided for in subsection (1) of this section;

(3) Participation in a single state registration program as authorized by the Intermodal Surface Transportation Efficiency Act of 1991, 49 U.S.C. Sec. 11506, as in effect on July 25, 1993; and

(4) The collection of any fee authorized by the Intermodal Surface Transportation Efficiency Act, 49 U.S.C. Sec. 11506, as in effect on July 25, 1993, in addition to any other fees authorized by law.

[1993 c 97 § 1.]

RCW 81.80.305 Markings required--Exemptions.

(1) All motor vehicles, other than those exempt under subsection (2) of this section, must display a permanent marking identifying the name or number, or both, on each side of the power units. For a motor vehicle that is a common or contract carrier under permit by the commission as described in subsection (3)(a), a private carrier under subsection (4), or a leased carrier as described in subsection (5) of this section, any required identification that is added, modified, or renewed after September 1, 1991, must be displayed on the driver and passenger doors of the power unit. The identification must be in a clearly legible style with letters no less than three inches high and in a color contrasting with the surrounding body panel.

(2) This section does not apply to (a) vehicles exempt under RCW 81.80.040, and (b) vehicles operated by private carriers that singly or in combination are less than thirty-six thousand pounds gross vehicle weight.

(3) If the motor vehicle is operated as (a) a common or contract carrier under a permit by the commission, the identification must contain the name of the permittee, or business name, and

the permit number, or (b) a common or contract carrier holding both intrastate and interstate authority, the identification may be either the ICC certificate number or commission permit number.

(4) If the motor vehicle is a private carrier, the identification must contain the name and address of either the business operating the vehicle or the registered owner.

(5) If the motor vehicle is operated under lease, the vehicle must display either permanent markings or placards on the driver and passenger doors of the power unit. A motor vehicle under lease (a) that is operated as a common or contract carrier under permit by the commission must display identification as provided in subsection (3)(a) of this section, and (b) that is operated as a private carrier must display identification as provided in subsection (4) of this section.

[1991 c 241 § 1.]

RCW 81.80.312 Interchange of trailers, semitrailers, or power units--Interchange agreement, approval, restrictions--Procedure when no agreement.

No carrier shall interchange its trailers or semitrailers with any other carrier without first filing an interchange agreement with and securing approval thereof by the commission. The interchange agreement providing for the transfer or interchange of trailers or semitrailers pursuant thereto shall be authorized only on through movements between connecting regular route carriers.

No carrier shall interchange its power units, with or without drivers, with any other carrier, and no carrier shall interchange its trailers or semitrailers with any other carrier beyond that authorized in the preceding paragraph without first filing an interchange agreement with and securing approval thereof under rules adopted by the commission: PROVIDED, That such approval shall be given only for interchanges between connecting regular route carriers and only within an area which the commission has, following hearing, found to be within the distribution area around a city or cities one of which has a population of not less than one hundred thousand, and has further found it consistent with the public interest to allow such interchange agreements due to a lack of service or a resultant improvement in service and operating economies: PROVIDED FURTHER, That such interchange agreements are limited to traffic having both origin and final destination within such area and the points or point of interchange are located within such area and are common to both carriers and are named in the interchange agreement.

Any carrier operating any motive power vehicle owned by another person or party but not operated pursuant to an interchange agreement shall secure identification cab cards and decals or stamps or numbers in his own name for such motive power vehicles as required by *RCW 81.80.300.

[1969 ex.s. c 210 § 16; 1967 c 170 § 2; 1961 c 14 § 81.80.312. Prior: 1953 c 95 § 20.]

Notes:

***Reviser's note:** RCW 81.80.300 was repealed by 1993 c 97 § 7, effective January 1, 1994.

RCW 81.80.318 Single trip transit permit.

Any motor carrier engaged in this state in the casual or occasional carriage of property in interstate or foreign commerce, who would otherwise be subject to all of the requirements of this chapter, shall be authorized to engage in such casual or occasional carriage, upon securing from the commission a single trip transit permit, valid for a period not exceeding ten days, which shall authorize a one way trip in transporting property for compensation between points in the state of Washington and points in other states, territories, or foreign countries.

No identification numbers and no regulatory fees other than as provided in this section shall be required for such permit. The permit must be carried in the cab of the motive power vehicle.

The permit shall be issued upon application to the commission or any of its duly authorized agents upon payment of a fee of not more than twenty dollars and the furnishing of proof of possession of public liability and property damage insurance at levels set by commission rule. Such proof may consist of an insurance policy or a certificate of insurance.

The commission shall not be required to collect the excise tax prescribed by *RCW 82.44.020 on any vehicle subject only to the payment of this fee.

[1993 c 97 § 2; 1985 c 7 § 153; 1967 c 170 § 3; 1963 c 59 § 8; 1961 c 14 § 81.80.318. Prior: 1955 c 79 § 10.]

NOTES:

*Reviser's note: RCW 82.44.020 was repealed by 2000 1st sp.s. c 1 § 2.

Effective date--1993 c 97 §§ 2, 3, and 7: "Sections 2, 3, and 7 of this act take effect January 1, 1994."

[1993 c 97 § 8.]

RCW 81.80.321 Regulatory fee--Based on gross income--Legislative intent--Delinquent fee payments--Public service revolving fund.

In addition to all other fees to be paid, a common carrier and contract carrier shall pay a regulatory fee of no more than 0.0025 of its gross income from intrastate operations for the previous calendar year, or such other period as the commission designates by rule. The carrier shall pay the fee no later than four months after the end of the appropriate period and shall include with the payment such information as the commission requires by rule.

The legislature intends that the fees collected under this chapter shall reasonably approximate the cost of supervising and regulating motor carriers subject to this chapter, and to that end the commission may by general order decrease fees provided in this section if it determines that the moneys then in the motor carrier account of the public service revolving fund and the fees currently to be paid will exceed the reasonable cost of supervising and regulating carriers.

Any payment of the fee imposed by this section made after its due date shall include a late fee of two percent of the amount due. Delinquent fees shall accrue interest at the rate of one percent per month.

All fees collected under any other provision of this chapter must be paid to the commission. The commission shall transmit the fees to the state treasurer within thirty days for deposit to the credit of the public service revolving fund.

[1994 c 83 § 4; 1993 c 97 § 3.]

Notes:

Effective date--1993 c 97 §§ 2, 3, and 7: See note following RCW 81.80.318.

RCW 81.80.330 Enforcement of chapter.

The commission is hereby empowered to administer and enforce all provisions of this chapter and to inspect the vehicles, books, and documents of all "motor carriers" and the books, documents, and records of those using the service of the carriers for the purpose of discovering all discriminations and rebates and other information pertaining to the enforcement of this chapter and shall prosecute violations thereof. The commission shall employ such auditors, inspectors, clerks, and assistants as it may deem necessary for the enforcement of this chapter. The Washington state patrol shall perform all motor carrier safety inspections required by this chapter, including terminal safety audits, except for (1) those carriers subject to the economic regulation of the commission, or (2) a vehicle owned or operated by a carrier affiliated with a solid waste company subject to economic regulation by the commission. The attorney general shall assign at least one assistant to the exclusive duty of assisting the commission in the enforcement of this chapter, and the prosecution of persons charged with the violation thereof. It shall be the duty of the Washington state patrol and the sheriffs of the counties to make arrests and the county attorneys to prosecute violations of this chapter.

[1995 c 272 § 5; 1980 c 132 § 3; 1961 c 14 § 81.80.330. Prior: 1935 c 184 § 29; RRS § 6382-29.]

Notes:

Effective dates--1995 c 272: See note following RCW 46.32.090.

Effective date--1980 c 132: See note following RCW 81.29.020.

RCW 81.80.340 Public service law invoked.

In all respects in which the commission has power and authority under this chapter applications and complaints may be made and filed with it, process issued, hearings held, opinions, orders and decisions made and filed, petitions for rehearing filed and acted upon, and petitions for writs of review to the superior court filed therewith, appeals or mandate filed with the supreme court or the court of appeals of this state, considered and disposed of by said courts in the manner, under the conditions and subject to the limitations and with the effect specified in this title. The right of review and appeal hereby conferred shall be available to any motor carriers, complainant, protestant or other person adversely affected by any decision or order of the commission.

[1971 c 81 § 147; 1961 c 14 § 81.80.340. Prior: 1947 c 264 § 9; 1935 c 184 § 30; Rem. Supp. 1947 § 6382-30.]

RCW 81.80.345 Venue--Hearings on applications.

Hearings on applications shall be heard in the county or adjoining county for which authority to operate is being applied. If more than one county is involved, the commission may hold the hearings at a location that will afford the greatest opportunity for testimony by witnesses representing the area for which authority to operate is being applied.

[1988 c 58 § 1; 1963 c 242 § 3.]

RCW 81.80.346 Venue--Appeals from rulings and orders.

Appeals from rulings and orders shall be heard in the superior court of the county of the residence of the applicant or Thurston county at the option of the applicant.

[1963 c 242 § 4.]

RCW 81.80.355 Unlawful advertising--Penalty.

Any person not holding a permit authorizing him to operate as a common carrier, contract carrier, or temporary carrier for the transportation of property for compensation in this state, or an exempt carrier, who displays on any building, vehicle, billboard or in any manner, any advertisement of, or by circular, letter, newspaper, magazine, poster, card or telephone directory, advertises the transportation of property for compensation shall be guilty of a misdemeanor and punishable as such.

[1961 c 14 § 81.80.355. Prior: 1957 c 205 § 8; 1953 c 95 § 22.]

RCW 81.80.357 Advertising--Household goods--Permit number required--Penalty.

(1) No person in the business of transporting household goods as defined by the commission in intrastate commerce shall advertise without listing the carrier's Washington utilities and transportation commission permit number in the advertisement.

(2) As of June 9, 1994, all advertising, contracts, correspondence, cards, signs, posters, papers, and documents which show a household goods motor carrier name or address shall show the carrier's Washington utilities and transportation commission permit number. The alphabetized listing of household good[s] motor carriers appearing in the advertising sections of telephone books or other directories and all advertising that shows the carrier's name or address shall show the carrier's current Washington utilities and transportation commission permit number.

(3) Advertising by electronic transmission need not contain the carrier's Washington utilities and transportation commission permit number if the carrier provides it to the person selling the advertisement and it is recorded in the advertising contract.

(4) No person shall falsify a Washington utilities and transportation commission permit number or use a false or inaccurate Washington utilities and transportation commission permit number in connection with any solicitation or identification as an authorized household goods motor carrier.

(5) If, upon investigation, the commission determines that a motor carrier or person acting in the capacity of a motor carrier has violated this section, the commission may issue a penalty not to exceed five hundred dollars for every violation.

[1994 c 168 § 1.]

RCW 81.80.360 Procedure--Penalties--General statute invoked.

All applicable provisions of this title, relating to procedure, powers of the department and penalties, shall apply to the operation and regulation of persons under this chapter, except insofar as such provisions may conflict with provisions of this chapter and rules and regulations issued thereunder by the commission.

[1961 c 14 § 81.80.360. Prior: 1937 c 166 § 22; RRS § 6382-31a.]

RCW 81.80.370 Application to interstate commerce.

This chapter shall apply to persons and motor vehicles engaged in interstate commerce to the full extent permitted by the Constitution and laws of the United States.

[1961 c 14 § 81.80.370. Prior: 1935 c 184 § 32; RRS § 6382-32.]

RCW 81.80.371 Carriers must register authority from interstate commerce commission.

It shall be unlawful for any carrier to perform a transportation service for compensation upon the public highways of this state without first having secured appropriate authority from the Interstate Commerce Commission, if such authority is required, and without first having registered such authority, if any, with the commission.

It shall also be unlawful for a carrier to perform a transportation service for compensation on the public highways of this state as an interstate carrier of commodities included in the exemptions provided in section 203(b) of the Interstate Commerce Act without having first registered as such a carrier with the commission.

Such registration shall be granted upon application, without hearing, upon payment of the appropriate filing fee prescribed by this chapter for other applications for operating authority.

[1963 c 59 § 9.]

RCW 81.80.375 Fee when federal requirements necessitate uniform forms evidencing interstate operations.

Where by virtue of federal requirements uniform forms are to be utilized to evidence lawfulness of interstate operations, the commission shall charge a fee for such forms equal to the cost to the commission.

[1971 ex.s. c 143 § 6.]

Notes:

Effective date--1971 ex.s. c 143: "Sections 4, 5, 6 and 7 of this 1971 amendatory act shall take effect on October 31, 1971." [1971 ex.s. c 143 § 9.]

RCW 81.80.380 Cooperation with federal government.

The commission is hereby authorized and directed to cooperate with the federal government and the interstate commerce commission of the United States or any other commission or organization delegated or authorized to regulate interstate or foreign commerce by motor carriers to the end that the transportation of property by motor carriers in interstate or foreign commerce into and through the state of Washington may be regulated and the laws of the United States and the state of Washington enforced and administered cooperatively in the public interest.

[1961 c 14 § 81.80.380. Prior: 1935 c 184 § 33; RRS § 6382-33.]

RCW 81.80.381 Regulation pursuant to act of congress or agreement with interstate commerce commission.

In addition to such authority concerning interstate commerce as is granted to it by other provisions of this chapter, the commission may regulate motor freight carriers in interstate commerce on Washington highways under authority of and in accordance with the provisions of any act of congress vesting in or delegating to the commission such authority as an agency of the United States government or pursuant to agreement with the Interstate Commerce Commission.

[1963 c 59 § 10.]

RCW 81.80.391 Reciprocity--Apportionment of regulatory fees.

The commission, in respect to common carriers engaged in interstate commerce, may enter into reciprocal agreements with other states, the District of Columbia, territories and countries which are authorized to make like agreements, to apportion the regulatory fees of common carriers between Washington and the other states, District of Columbia, territories or countries into which such carriers operate.

The percentage of miles each such carrier operates in Washington as they bear to the total miles each such carrier operates in the other states, District of Columbia, territories and countries involved shall be used by the commission to determine what percentage of each of the carrier's total vehicles shall be attributable to operating in Washington as the basis for computing the total regulatory fees to be paid by each such carrier to the commission.

The commission may require each such carrier to submit under oath such information, records and data as it deems necessary for carrying out the provisions of this section. The commission's determination of the number of vehicles of each carrier to be used as the basis for computing the regulatory fees payable by each carrier shall be final.

All moneys collected pursuant to this section shall be deposited in the state treasury to the credit of the public service revolving fund.

[1961 c 14 § 81.80.391. Prior: 1953 c 129 § 1.]

RCW 81.80.395 Idaho vehicles exempt--Reciprocity.

The Washington utilities and transportation commission may enter into an agreement or arrangement with a duly authorized representative of the state of Idaho, for the purpose of granting to operators of commercial vehicles that are properly registered in the state of Idaho, the privilege of operating their vehicles in this state within a designated area near the border of their state without the need for registration as required by chapter 81.80 RCW if the state of Idaho grants a similar privilege to operators of commercial vehicles from this state. The initial designated area shall be limited to state route 195 from the Idaho border to Lewiston, and SR 12 from Lewiston to Clarkston. The utilities and transportation commission shall submit other proposed reciprocal agreements in designated border areas to the legislative transportation committee for approval.

[1988 c 138 § 1.]

RCW 81.80.400 Commercial zones and terminal areas--Common carriers with existing business within zone--Persons seeking to serve as common carriers after designation.

There is hereby established for each city and town within the state a commercial zone and terminal area coextensive with the present geographic limits of the commercial zone and terminal area established for each such city and town by the interstate commerce commission pursuant to section 10526(b)(i) (formerly 203(b)(8)) of the Interstate Commerce Act. The commission shall promulgate and publish within ninety days of June 10, 1982, appropriate rules designating the area of the commercial zones and terminal areas established hereby. Any common carrier of general freight who, on the effective date of rules promulgated by the commission hereunder, has general freight authority between any two points in such zone shall have the authority to serve as a common carrier of general freight between any points within the zone at rates prescribed by the commission: PROVIDED, HOWEVER, That any restrictions, other than territorial restrictions, on his authority to transport general freight shall remain in full force and effect. Any person thereafter seeking to serve as a common carrier of general freight within the zone shall be subject to all the requirements of this chapter and the rules of the commission applicable to persons seeking new or extended permit authority, except as exempted by RCW 81.80.040.

[1982 c 71 § 2; 1972 ex.s. c 22 § 1.]

Notes:

Severability--1982 c 71: See note following RCW 81.80.010.

Severability--1972 ex.s. c 22: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1972 ex.s. c 22 § 3.]

RCW 81.80.410 Commercial zones and terminal areas--Common carriers with existing general freight authority.

Any common carrier who, on the effective date of rules promulgated by the commission

hereunder, has general freight authority between a city or town within a commercial zone or terminal area and a city or town without such zone or area may as part of inter-city service perform pickup and delivery any place in such zone or area at rates prescribed by the commission.

[1982 c 71 § 3; 1972 ex.s. c 22 § 2.]

Notes:

Severability--1982 c 71: See note following RCW 81.80.010.

Severability--1972 ex.s. c 22: See note following RCW 81.80.400.

RCW 81.80.420 Commercial zones and terminal areas--Expansion by commission.

The commission may, by rule, expand the geographic scope of any commercial zone and/or terminal area upon a finding that public convenience and necessity require such expansion.

[1982 c 71 § 4.]

Notes:

Severability--1982 c 71: See note following RCW 81.80.010.

RCW 81.80.430 Brokers and forwarders.

(1) A person who provides brokering or forwarding services for the transportation of property in intrastate commerce shall file with the commission and keep in effect, a surety bond or deposit of satisfactory security, in a sum to be determined by the commission, but not less than five thousand dollars, conditioned upon such broker or forwarder making compensation to shippers, consignees, and carriers for all moneys belonging to them and coming into the broker's or forwarder's possession in connection with the transportation service.

(2) It is unlawful for a broker or forwarder to conduct business in this state without first securing appropriate authority from the Interstate Commerce Commission, if such authority is required, and registering with and providing satisfactory evidence of financial responsibility to the Washington utilities and transportation commission. Satisfactory evidence of financial responsibility shall consist of a surety bond or deposit of security. Compliance with this requirement may be met by filing a copy of a surety bond or trust fund approved by the Interstate Commerce Commission. The commission shall grant such registration without hearing, upon application and payment of a one-time registration fee as prescribed by the commission. For purposes of this subsection, a broker or forwarder conducts business in this state when the broker or forwarder, its employees, or agents is physically present in the state and is acting as a broker or forwarder.

(3) Failure to file the bond, deposit security, or provide satisfactory evidence of financial responsibility is sufficient cause for refusal of the commission to grant the application for a permit or registration. Failure to maintain the bond or the deposit of security is sufficient cause for cancellation of a permit or registration.

[1991 c 146 § 1; 1990 c 109 § 1; 1989 c 60 § 2; 1988 c 31 § 2.]

RCW 81.80.440 Recovered materials transportation--When permit required--Rate regulation exemption--Definitions.

(1) It is unlawful for a motor vehicle transporting recovered materials to perform a transportation service for compensation upon the public highways of this state without first having received a permit from the commission. The permits shall be granted upon a finding that the motor carrier is fit, willing, and able to provide transportation of recovered materials, and upon payment of the appropriate filing fee authorized by this chapter for other applications for operating authority, including payment of the annual regulatory fee imposed by *RCW 81.80.320. The carriers are subject to the safety of operations and insurance requirements of the commission, but are not subject to rate regulation by the commission.

(2) The provisions of this section apply to motor vehicles when:

(a) Transporting recovered materials for a person from one or more sites generating ten thousand or more tons of recovered materials per year to a reprocessing facility or an end-use manufacturing site;

(b) Transporting recovered materials from a reprocessing facility to another reprocessing facility or to an end-use manufacturing site; or

(c) Transporting recovered mixed waste paper from a reprocessing facility to an energy recovery facility.

(3) For the purposes of this section, the following definitions shall apply:

(a) "Recovered materials" means those commodities collected for recycling or reuse, such as papers, glass, plastics, used wood, metals, yard waste, used oil, and tires, that if not collected for recycling would otherwise be destined for disposal or incineration. "Recovered materials" shall not include any wood waste or wood byproduct generated from a logging, milling, or chipping activity;

(b) "Reprocessing facility" means a business registered under chapter 82.32 RCW or a nonprofit corporation identified under chapter 24.03 RCW that accepts or purchases recovered materials and prepares those materials for resale;

(c) "Mixed waste paper" means assorted low-value grades of paper that have not been separated into individual grades of paper at the point of collection; and

(d) "Energy recovery facility" means a facility designed to burn mixed waste paper as a fuel, except that such term does not include mass burn incinerators.

[1991 c 148 § 1; 1990 c 123 § 1.]

Notes:

*Reviser's note: RCW 81.80.320 was repealed by 1993 c 97 § 7, effective January 1, 1994.

RCW 81.80.450 Recovered materials transportation--Evaluation of rate regulation exemption--Required information--Rules.

(1) The department of community, trade, and economic development, in conjunction with

the utilities and transportation commission and the department of ecology, shall evaluate the effect of exempting motor vehicles transporting recovered materials from rate regulation as provided under RCW 81.80.440. The evaluation shall, at a minimum, describe the effect of such exemption on:

- (a) The cost and timeliness of transporting recovered materials within the state;
 - (b) The volume of recovered materials transported within the state;
 - (c) The number of safety violations and traffic accidents related to transporting recovered materials within the state; and
 - (d) The availability of service related to transporting recovered materials from rural areas of the state.
- (2) The commission shall adopt rules requiring persons transporting recovered materials to submit information required under RCW 70.95.280. In adopting such rules, the commission shall include procedures to ensure the confidentiality of proprietary information.

[1998 c 245 § 167; 1995 c 399 § 212; 1990 c 123 § 2.]

RCW 81.80.460 Recovered materials transportation--Construction.

Nothing in chapter 123, Laws of 1990 shall be construed as changing the provisions of RCW 81.77.010(8), nor shall chapter 123, Laws of 1990 be construed as allowing any entity, other than a solid waste collection company authorized by the commission or an entity collecting solid waste from a city or town under the provisions of chapter 35.21 or 35A.21 RCW, to collect solid waste which may incidentally contain recyclable materials.

[1990 c 123 § 3.]

**Chapter 81.84 RCW
STEAMBOAT COMPANIES**

Sections

81.84.005	Definitions.
81.84.007	Chapter not applicable.
81.84.010	Certificate of convenience and necessity required--Progress reports.
81.84.015	Vessels providing excursion service--Certificate required.
81.84.020	Application--Hearing--Issuance of certificate--Determining factors.
81.84.025	Certificate--Insurance or bond required--Amounts.
81.84.030	Certificate--Transfer.
81.84.040	Filing fees.
81.84.050	Penalties--Remission, mitigation.
81.84.060	Certificate--Grounds for cancellation, revocation, suspension, alteration, or amendment.
81.84.070	Temporary certificate--Immediate and urgent need.

Notes:

Cities and towns may acquire and operate ferries: RCW 35.21.110.
Department of transportation as common carrier: RCW 47.60.220.

Excessive steam in boilers: RCW 70.54.080.

Lien on ships, equipment for labor, material, handling cargo, etc.: Chapter 60.36 RCW.

Navigation and harbor improvements: Title 88 RCW.

Privately owned ferries, county licensing: Chapter 36.53 RCW.

Tidelands, shorelands, harbor areas: Chapters 79.92, 79.94 RCW.

RCW 81.84.005 Definitions. (Effective until July 1, 2002.)

As used in this chapter:

(1) "Excursion service" means the carriage or conveyance of persons for compensation over the waters of this state from a point of origin and returning to the point of origin with an intermediate stop or stops at which passengers leave the vessel and reboard before the vessel returns to its point of origin.

(2) "Charter service" means the hiring of a vessel, with captain and crew, by a person or group for carriage or conveyance of persons or property.

[1995 c 361 § 1.]

RCW 81.84.007 Chapter not applicable. (Effective until July 1, 2002.)

This chapter does not apply to the following vessels or operations:

(1) Charter services;

(2) Vessels that depart and return to the point of origin without stopping at another location within the state where passengers leave the vessel;

(3) Vessels operated by not-for-profit or governmental entities that are replicas of historic vessels or that are recognized by the United States department of the interior as national historical landmarks;

(4) Excursion services that:

(a) Originate and primarily operate at least six months per year in San Juan county waters and use vessels less than sixty-five feet in length with a United States Coast Guard certificate that limits them to forty-nine passengers or less;

(b) Do not depart from the point of origin on a regular published schedule;

(c) Do not operate between the same point of origin and the same intermediate stop more than four times in any month or more than fifteen times during any twelve-month period;

(d) Use vessels that do not return to the point of origin on the day of departure; or

(e) Operate vessels upon the waters of the Pend Oreille River, Pend Oreille County, Washington.

[1995 c 361 § 3.]

RCW 81.84.010 Certificate of convenience and necessity required--Progress reports.

(1) No commercial ferry may hereafter operate any vessel or ferry for the public use for

hire between fixed termini or over a regular route upon the waters within this state, including the rivers and lakes and Puget Sound, without first applying for and obtaining from the commission a certificate declaring that public convenience and necessity require such operation. Service authorized by certificates issued before or after July 25, 1993, to a commercial ferry operator shall be exercised by the operator in a manner consistent with the conditions established in the certificate or tariffs: PROVIDED, That no certificate shall be required for a vessel primarily engaged in transporting freight other than vehicles, whose gross earnings from the transportation of passengers and/or vehicles, are not more than ten percent of the total gross annual earnings of such vessel: PROVIDED, That nothing herein shall be construed to affect the right of any county public transportation benefit area or other public agency within this state to construct, condemn, purchase, operate, or maintain, itself or by contract, agreement, or lease, with any person, firm, or corporation, ferries or boats across or wharfs at or upon the waters within this state, including rivers and lakes and Puget Sound, provided such operation is not over the same route or between the same districts, being served by a certificate holder without first acquiring the rights granted to the certificate holder under the certificate, nor shall this chapter be construed to affect, amend, or invalidate any contract entered into prior to January 15, 1927, for the operation of ferries or boats upon the waters within this state, which was entered into in good faith by any county with any person, firm, or corporation, except that in case of the operation or maintenance by any county, city, town, port district, or other political subdivision by contract, agreement, or lease with any person, firm, or corporation, of ferries or boats across or wharfs at or upon the waters within this state, including rivers and lakes and Puget Sound, the commission shall have power and authority to regulate rates and services of such operation or maintenance of ferries, boats, or wharfs, to make, fix, alter, or amend said rates, and to regulate service and safety of operations thereof, in the manner and to the same extent as it is empowered to regulate a commercial ferry, notwithstanding the provisions of any act or parts of acts inconsistent herewith.

(2) The holder of a certificate of public convenience and necessity granted under this chapter must initiate service within five years of obtaining the certificate. The certificate holder shall report to the commission every six months after the certificate is granted on the progress of the certificated route. The reports shall include, but not be limited to, the progress of environmental impact, parking, local government land use, docking, and financing considerations. However, if service has not been initiated within five years of obtaining the certificate, the commission may extend the certificate on a twelve-month basis for up to three years if the six-month progress reports indicate there is significant advancement toward initiating service.

(3) The commission shall review certificates in existence as of July 25, 1993, where service is not being provided on all or any portion of the route or routes certificated. Based on progress reports required under subsection (2) of this section, the commission may grant an extension beyond that provided in subsection (2) of this section. Such additional extension may not exceed a total of two years.

[1993 c 427 § 2; 1961 c 14 § 81.84.010. Prior: 1950 ex.s. c 6 § 1, part; 1927 c 248 § 1, part; RRS § 10361-1, part.]

RCW 81.84.015 Vessels providing excursion service--Certificate required. (*Effective until July 1, 2002.*)

(1) Unless expressly exempted in *RCW 81.84.007, no vessel may provide excursion service over the waters of this state without first having obtained a certificate of public convenience and necessity as provided in RCW 81.84.010.

(2) Vessels providing excursion service must comply with all provisions of this chapter and rules of the commission adopted under this chapter.

[1995 c 361 § 2.]

Notes:

***Reviser's note:** RCW 81.84.007 was repealed by 1995 c 361 § 4, effective July 1, 2002.

RCW 81.84.020 Application--Hearing--Issuance of certificate--Determining factors.

(1) Upon the filing of an application the commission shall give reasonable notice to the department, affected cities and counties, and any common carrier which might be adversely affected, of the time and place for hearing on such application. The commission shall have power after hearing, to issue the certificate as prayed for, or to refuse to issue it, or to issue it for the partial exercise only of the privilege sought, and may attach to the exercise of the rights granted by said certificate such terms and conditions as in its judgment the public convenience and necessity may require; but the commission shall not have power to grant a certificate to operate between districts and/or into any territory prohibited by RCW 47.60.120 or already served by an existing certificate holder, unless such existing certificate holder has failed or refused to furnish reasonable and adequate service or has failed to provide the service described in its certificate or tariffs after the time period allowed to initiate service has elapsed: PROVIDED, A certificate shall be granted when it shall appear to the satisfaction of the commission that the commercial ferry was actually operating in good faith over the route for which such certificate shall be sought, on January 15, 1927: PROVIDED, FURTHER, That in case two or more commercial ferries shall upon said date have been operating vessels upon the same route, or between the same districts the commission shall determine after public hearing whether one or more certificates shall issue, and in determining to whom a certificate or certificates shall be issued, the commission shall consider all material facts and circumstances including the prior operation, schedules, and services rendered by either of the ferries, and in case more than one certificate shall issue, the commission shall fix and determine the schedules and services of the ferries to which the certificates are issued to the end that duplication of service be eliminated and public convenience be furthered.

(2) Before issuing a certificate, the commission shall determine that the applicant has the financial resources to operate the proposed service for at least twelve months, based upon the submission by the applicant of a pro forma financial statement of operations. Issuance of a certificate shall be determined upon, but not limited to, the following factors: Ridership and revenue forecasts; the cost of service for the proposed operation; an estimate of the cost of the

assets to be used in providing the service; a statement of the total assets on hand of the applicant that will be expended on the proposed operation; and a statement of prior experience, if any, in such field by the applicant. The documentation required of the applicant under this section shall comply with the provisions of RCW 9A.72.085.

(3) Subsection (2) of this section does not apply to an application for a certificate that is pending as of July 25, 1993.

[1993 c 427 § 3; 1961 c 14 § 81.84.020. Prior: 1950 ex.s. c 6 § 1, part; 1927 c 248 § 1, part; RRS § 10361-1, part.]

RCW 81.84.025 Certificate--Insurance or bond required--Amounts.

The commission, in granting a certificate to operate as a commercial ferry, shall require the operator to first obtain liability and property damage insurance from a company licensed to write liability insurance in the state or a surety bond of a company licensed to write surety bonds in the state, on each vessel or ferry to be used, in the amount of not less than one hundred thousand dollars for any recovery for personal injury by one person, and not less than one million dollars and in such additional amount as the commission shall determine, for all persons receiving personal injury and property damage by reason of one act of negligence, and not less than fifty thousand dollars for damage to property of any person other than the insured; or combined bodily injury and property damage liability insurance of not less than one million dollars, and to maintain such liability and property damage insurance or surety bond in force on each vessel or ferry while so used. Each policy for liability or property damage insurance or surety bond required by this section must be filed with the commission and kept in full force and effect, and failure to do so is cause for revocation of the operator's certificate.

[1993 c 427 § 4.]

RCW 81.84.030 Certificate--Transfer.

No certificate or any right or privilege thereunder held, owned, or obtained under the provisions of this chapter shall be sold, assigned, leased, mortgaged, or in any manner transferred, either by the act of the parties or by operation of law, except upon authorization by the commission first obtained.

[1993 c 427 § 5; 1961 c 14 § 81.84.030. Prior: 1950 ex.s. c 6 § 1, part; 1927 c 248 § 1, part; RRS § 10361-1, part.]

RCW 81.84.040 Filing fees.

Any application for a certificate of public convenience and necessity or amendment thereof, or application to sell, lease, mortgage, or transfer a certificate of public convenience and necessity or any interest therein, shall be accompanied by such filing fee as the commission may prescribe by rule: PROVIDED, That such fee shall not exceed two hundred dollars.

[1973 c 115 § 14; 1961 c 14 § 81.84.040. Prior: 1955 c 125 § 10; prior: 1939 c 123 § 3, part; 1937 c 158 § 4, part; RRS § 10417-3, part.]

RCW 81.84.050 Penalties--Remission, mitigation.

Every commercial ferry and every officer, agent, or employee of any commercial ferry who violates or who procures, aids, or abets in the violation of any provision of this title, or any order, rule, regulation, or decision of the commission shall incur a penalty of one hundred dollars for every such violation. Each and every such violation shall be a separate and distinct offense, and in case of a continuing violation every day's continuance shall be and be deemed to be a separate and distinct violation. Every act of commission or omission which procures, aids, or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty herein provided for.

The penalty herein provided for shall become due and payable when the person incurring the same receives a notice in writing from the commission describing such violation with reasonable particularity and advising such person that the penalty is due.

The commission may, upon written application therefor, received within fifteen days, remit or mitigate any penalty provided for in this section or discontinue any prosecution to recover the same upon such terms as it in its discretion shall deem proper, and shall have authority to ascertain the facts upon all such applications in such manner and under such regulations as it may deem proper.

If the amount of such penalty is not paid to the commission within fifteen days after receipt of notice imposing the same or, if application for remission or mitigation has not been made, within fifteen days after the violator has received notice of the disposition of such application, the attorney general shall bring an action to recover the penalty in the name of the state of Washington in the superior court of Thurston county or of some other county in which such violator may do business. In all such actions the procedure and rules of evidence shall be the same as in ordinary civil actions except as otherwise herein provided. All penalties recovered by the state under this chapter shall be paid into the state treasury and credited to the public service revolving fund.

[1993 c 427 § 6; 1961 c 14 § 81.84.050. Prior: 1937 c 169 § 6; RRS § 10361-2.]

RCW 81.84.060 Certificate--Grounds for cancellation, revocation, suspension, alteration, or amendment.

The commission, upon complaint by an interested party, or upon its own motion after notice and opportunity for hearing, may cancel, revoke, suspend, alter, or amend a certificate issued under this chapter on any of the following grounds:

(1) Failure of the certificate holder to initiate service by the conclusion of the fifth year after the certificate has been granted or by the conclusion of an extension granted under RCW 81.84.010 (2) or (3), if the commission has considered the progress report information required under RCW 81.84.010 (2) or (3);

(2) Failure of the certificate holder to file an annual report;

(3) The filing by a certificate holder of an annual report that shows no revenue in the

previous twelve-month period after service has been initiated;

(4) The violation of any provision of this chapter;

(5) The violation of or failure to observe the provisions or conditions of the certificate or tariffs;

(6) The violation of an order, decision, rule, regulation, or requirement established by the commission under this chapter;

(7) Failure of a certificate holder to maintain the required insurance coverage in full force and effect; or

(8) Failure or refusal to furnish reasonable and adequate service after initiating service.

The commission shall take appropriate action within thirty days upon a complaint by an interested party or of its own finding that a provision of this section has been violated.

[1993 c 427 § 7.]

RCW 81.84.070 Temporary certificate--Immediate and urgent need.

The commission may, with or without a hearing, issue temporary certificates to operate under this chapter, but only after it finds that the issuance of the temporary certificate is necessary due to an immediate and urgent need and is otherwise consistent with the public interest. The certificate may be issued for a period of up to one hundred eighty days. The commission may prescribe such special rules and impose special terms and conditions on the granting of the certificate as in its judgment are reasonable and necessary in carrying out this chapter. The commission shall collect a filing fee, not to exceed two hundred dollars, for each application for a temporary certificate. The commission shall not issue a temporary certificate to operate on a route for which a certificate has been issued or for which an application by another commercial ferry operator is pending.

[1993 c 427 § 8.]

**Chapter 81.88 RCW
GAS AND HAZARDOUS LIQUID PIPELINES**

(Formerly: Gas and oil pipelines)

Sections

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RCW 81.88.005 Intent--Findings.

(1) The intent of chapter 191, Laws of 2000 is to protect the health and safety of the citizens of the state of Washington and the quality of the state's environment by developing and implementing environmental and public safety measures applicable to persons transporting hazardous liquids and gas by pipeline within the state of Washington. The legislature finds that public safety and the environment may best be protected by adopting standards that are equal to, or more stringent than, those adopted by the federal government, so long as they do not impermissibly interfere with interstate commerce.

(2) The legislature recognizes that additional federal authority is needed to implement a comprehensive pipeline safety program and by chapter 191, Laws of 2000 and other measures directs the state to seek that authority.

(3) It is also the intent of the legislature that the governor work with the state congressional delegation in seeking:

(a) To amend the federal pipeline safety act to delegate authority to qualified states to adopt and enforce standards equal to or more stringent than federal standards;

(b) State authority to administer and enforce federal requirements related to pipeline safety; and

(c) Higher levels of funding for state and federal pipeline safety activities and for states to respond to pipeline accident emergencies.

(4) While the legislature acknowledges that serious accidents have occurred for hazardous liquid and gas pipelines in this nation and elsewhere, it recognizes that there are fundamental differences between hazardous liquid pipelines and gas pipelines and that a different system of safety regulations must be applied for each kind of pipeline.

[2000 c 191 § 1.]

RCW 81.88.010 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Commission" means the utilities and transportation commission.

(2) "Failsafe" means a design feature that will maintain or result in a safe condition in the event of malfunction or failure of a power supply, component, or control device.

(3) "Gas" means natural gas, flammable gas, or toxic or corrosive gas.

(4) "Gas pipeline" means all parts of a pipeline facility through which gas moves in

transportation, including, but not limited to, line pipe, valves, and other appurtenances connected to line pipe, pumping units, fabricated assemblies associated with pumping units, metering and delivery stations and fabricated assemblies therein, and breakout tanks. "Gas pipeline" does not include process or transfer pipelines.

(5) "Gas pipeline company" means a person or entity constructing, owning, or operating a gas pipeline for transporting gas. A "gas pipeline company" does not include: (a) Distribution systems owned and operated under franchise for the sale, delivery, or distribution of natural gas at retail; or (b) excavation contractors or other contractors that contract with a gas pipeline company.

(6) "Hazardous liquid" means: (a) Petroleum, petroleum products, or anhydrous ammonia as those terms are defined in 49 C.F.R. Part 195 in effect March 1, 1998; and (b) carbon dioxide.

(7) "Local government" means a political subdivision of the state or a city or town.

(8) "Person" means an individual, partnership, franchise holder, association, corporation, a state, a city, a county, or any political subdivision or instrumentality of a state, and its employees, agents, or legal representatives.

(9) "Pipeline," "pipeline system," or "hazardous liquid pipeline" means all parts of a pipeline facility through which a hazardous liquid moves in transportation, including, but not limited to, line pipe, valves, and other appurtenances connected to line pipe, pumping units, fabricated assemblies associated with pumping units, metering and delivery stations and fabricated assemblies therein, and breakout tanks. "Pipeline" or "pipeline system" does not include process or transfer pipelines.

(10) "Pipeline company" or "hazardous liquid pipeline company" means a person or entity constructing, owning, or operating a pipeline for transporting hazardous liquid. A "pipeline company" does not include: (a) Distribution systems owned and operated under franchise for the sale, delivery, or distribution of natural gas at retail; or (b) excavation contractors or other contractors that contract with a pipeline company.

(11) "Reportable release" means a spilling, leaking, pouring, emitting, discharging, or any other uncontrolled escape of a hazardous liquid in excess of one barrel, or forty-two gallons.

(12) "Safety management systems" means management systems that include coordinated and interdisciplinary evaluations of the effect of significant changes to a pipeline system before such changes are implemented.

(13) "Transfer pipeline" means a buried or aboveground pipeline used to carry oil between a tank vessel or transmission pipeline and the first valve inside secondary containment at the facility provided that any discharge on the facility side of that first valve will not directly impact waters of the state. A transfer pipeline includes valves, and other appurtenances connected to the pipeline, pumping units, and fabricated assemblies associated with pumping units. A transfer pipeline does not include process pipelines, pipelines carrying ballast or bilge water, transmission pipelines, or tank vessel or storage tanks.

(14) "Transmission pipeline" means a gas pipeline that transports gas within a storage field, or transports gas from an interstate pipeline or storage facility to a distribution main or a large volume gas user, or operates at a hoop stress of twenty percent or more of the specified

minimum yield strength.

[2001 c 238 § 6; 2000 c 191 § 2.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 81.88.020 Pipeline corporations--Regulation--Eminent domain.

All corporations having for one of their principal purposes the construction, maintenance and operation of pipelines and appurtenances for the conveyance and transportation as common carriers of oils, gas, gasoline and other petroleum products shall be subject to control and regulation by the commission in the same manner and to the same extent as other public service corporations. The power of eminent domain is hereby conferred upon such corporations to be used for acquiring rights of way for common carrier pipelines and they shall have the right to condemn and appropriate lands and property and interests therein for their use under the same procedure as is provided for the condemnation and appropriation of private property by railway companies, but no private property shall be taken or damaged until the compensation to be made therefor shall have been ascertained and paid as provided in the case of condemnation and appropriation by railway companies. Any property or interest therein acquired by any corporation under the provisions of this section by the exercise of the right of eminent domain shall be used exclusively for the purposes for which it was acquired. In all actions brought under this section to enforce the right of eminent domain, courts wherein such actions are brought may give such actions preference over all other civil actions in the matter of setting the same for hearing or trial and in hearing the same.

[1961 c 14 § 81.88.020. Prior: 1951 c 94 § 2; 1915 c 132 § 2; RRS § 9965.]

RCW 81.88.030 Pipeline carriers regulated as common carriers.

Every person, copartnership, corporation or other association now or hereafter engaged in the business of producing from natural deposits and/or carrying or transporting natural gas and/or crude oil or petroleum or the products thereof for hire, by pipelines within this state shall be a common carrier within the meaning and subject to the provisions of this title: PROVIDED, HOWEVER, That the provisions of this section shall not apply to distribution systems owned and operated under franchise for the sale, delivery, or distribution of natural gas at retail.

[1961 c 14 § 81.88.030. Prior: 1933 ex.s. c 61 § 1; RRS § 9965-1.]

RCW 81.88.040 Violations--Rules--Penalties--Injunctive relief.

(1) A person, officer, agent, or employee of a pipeline company who, as an individual or acting as an officer, agent, or employee of such a company, violates or fails to comply with this chapter or a rule adopted under this section, or who procures, aids, or abets another person or entity in the violation of or noncompliance with this section or a rule adopted under this section, is guilty of a gross misdemeanor.

(2)(a) A pipeline company, or any person, officer, agent, or employee of a pipeline company that violates a provision of this section, or a rule adopted under this section, is subject to a civil penalty to be assessed by the commission.

(b) The commission shall adopt rules: (i) Setting penalty amounts, but may not exceed the penalties specified in the federal pipeline safety laws, 49 U.S.C. Sec. 60101 et seq.; and (ii) establishing procedures for mitigating penalties assessed.

(c) In determining the amount of the penalty, the commission shall consider: (i) The appropriateness of the penalty in relation to the position of the person charged with the violation; (ii) the gravity of the violation; and (iii) the good faith of the person or company charged in attempting to achieve compliance after notification of the violation.

(d) The amount of the penalty may be recovered in a civil action in the superior court of Thurston county or of some other county in which the violator may do business. In all actions for recovery, the rules of evidence shall be the same as in ordinary civil actions. All penalties recovered under this section must be paid into the state treasury and credited to the *hazardous liquid pipeline safety account.

(3) The commission shall adopt rules incorporating by reference other substances designated as hazardous by the secretary of transportation under 49 U.S.C. Sec. 60101(a)(4).

(4) The commission shall also have the power of injunctive relief, as required by 49 U.S.C. Sec. 60105(b), to enforce the provisions of this chapter.

(5) Nothing in this section duplicates the authority of the energy facility site evaluation council under chapter 80.50 RCW.

[2000 c 191 § 3; 1998 c 123 § 1.]

NOTES:

***Reviser's note:** The "hazardous liquid pipeline safety account" was redesignated the "pipeline safety account" by 2001 c 238 § 7.

RCW 81.88.050 Pipeline safety account.

(1) The pipeline safety account is created in the custody of the state treasurer. All fees received by the commission for the pipeline safety program according to RCW 80.24.060 and 81.24.090 and all receipts from the federal office of pipeline safety and any other state or federal funds provided for pipeline safety shall be deposited in the account, except as provided in subsection (2) of this section. Any fines collected under this chapter, or otherwise designated to this account must be deposited in the account. Moneys in the account may be spent only after appropriation. Expenditures from the account may be used only for funding pipeline safety.

(2) Federal funds received before June 30, 2001, shall be treated as receipt of unanticipated funds and expended, without appropriation, for the designated purposes.

[2001 c 238 § 7; 2000 c 191 § 4.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 81.88.060 Comprehensive safety program--Commission's

duties--Rules--Standards--Safety plan approval.

(1) A comprehensive program of hazardous liquid pipeline safety is authorized by RCW 81.88.010, 81.88.040, 81.88.050, 81.88.090, 81.88.100, 48.48.160, and this section to be developed and implemented consistent with federal law. The commission shall administer and enforce all laws related to hazardous liquid pipeline safety.

(2) The commission shall adopt rules for pipeline safety standards for hazardous liquid pipeline transportation that:

(a) Require pipeline companies to design, construct, operate, and maintain their pipeline facilities so they are safe and efficient;

(b) Require pipeline companies to rapidly locate and isolate all reportable releases from pipelines, that may include:

(i) Installation of remote control shut-off valves; and

(ii) Installation of remotely monitored pressure gauges and meters;

(c) Require the training and certification of personnel who operate pipelines and the associated systems;

(d) Require reporting of emergency situations, including emergency shutdowns and material defects or physical damage that impair the serviceability of a pipeline; and

(e) Require pipeline companies to submit operations safety plans to the commission once every five years, as well as any amendments to the plan made necessary by changes to the pipeline system or its operation. The safety plan shall include emergency response procedures.

(3) The commission shall approve operations safety plans if they have been deemed fit for service. A plan shall be deemed fit for service when it provides for pipelines that are designed, developed, constructed, operated, and periodically modified to provide for protection of public safety and the environment. Pipeline operations safety plans shall, at a minimum, include:

(a) A schedule of inspection and testing within the pipeline distribution system of:

(i) All mechanical components;

(ii) All electronic components; and

(iii) The structural integrity of all pipelines as determined through pressure testing, internal inspection tool surveys, or another appropriate technique;

(b) Failsafe systems;

(c) Safety management systems; and

(d) Emergency management training for pipeline operators.

(4) The commission shall coordinate information related to pipeline safety by providing technical assistance to local planning and siting authorities.

(5) The commission shall evaluate, and consider adopting, proposals developed by the federal office of pipeline safety, the national transportation safety board, and other agencies and organizations related to methods and technologies for testing the integrity of pipeline structure, leak detection, and other elements of pipeline operation.

[2001 c 238 § 9; 2000 c 191 § 5.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 81.88.070 Prevention of third-party excavation damage--Development and distribution of training curricula.

(1) The commission shall develop, in consultation with representatives of hazardous liquid pipeline companies, gas pipeline companies, local governments, and the excavation and construction industries: (a) A curricula aimed at the prevention of third-party excavation damage to hazardous liquid pipelines and gas pipelines; and (b) a plan for distribution of the curricula.

(2) The curricula shall include training on:

(a) Prevention of damage to hazardous liquid and gas pipelines;

(b) The danger involved if a hazardous liquid or gas pipeline is damaged;

(c) The significance of hazardous liquid or gas pipeline damage that does not cause immediate failure; and

(d) The importance of immediately reporting damage to a hazardous liquid or gas pipeline and the importance of immediately repairing a damaged hazardous liquid or gas pipeline.

[2000 c 191 § 6.]

RCW 81.88.080 Pipeline mapping system--Commission specifications and evaluations.

(1) The commission shall require hazardous liquid pipeline companies, and gas pipeline companies with interstate pipelines, gas transmission pipelines, or gas pipelines operating over two hundred fifty pounds per square inch gauge, to provide accurate maps of their pipeline to specifications developed by the commission sufficient to meet the needs of first responders including installation depth information when known.

(2) The commission shall evaluate the sufficiency of the maps and consolidate the maps into a state-wide geographic information system. The commission shall assist local governments in obtaining hazardous liquid and gas pipeline location information and maps. The maps shall be made available to the one-number locator services as provided in chapter 19.122 RCW. The mapping system shall be consistent with the United States department of transportation national pipeline mapping program.

(3) The mapping system shall be completed by January 1, 2006, and periodically updated thereafter. The commission shall develop a plan for funding the geographic information system and report its recommendations to the legislature by December 15, 2000.

[2000 c 191 § 7.]

RCW 81.88.090 Enforcement of federal hazardous liquid pipeline safety requirements--Request for federal delegation of authority.

(1) The commission shall apply for federal delegation for the state's program for the purposes of enforcement of federal hazardous liquid pipeline safety requirements. If the

secretary of transportation delegates inspection authority to the state as provided in this subsection, the commission, at a minimum, shall do the following:

- (a) Inspect hazardous liquid pipelines periodically as specified in the inspection program;
- (b) Collect fees;
- (c) Order and oversee the testing of hazardous liquid pipelines as authorized by federal law and regulation; and
- (d) File reports with the United States secretary of transportation as required to maintain the delegated authority.

(2) The commission shall also seek federal authority to adopt safety standards related to the monitoring and testing of interstate hazardous liquid pipelines.

(3) Upon delegation under subsection (1) of this section or under a grant of authority under subsection (2) of this section, to the extent authorized by federal law, the commission shall adopt rules for interstate pipelines that are no less stringent than the state's laws and rules for intrastate hazardous liquid pipelines.

[2001 c 238 § 10; 2000 c 191 § 9.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 81.88.100 Commission inspection of records, maps, or written procedures.

The commission may inspect any record, map, or written procedure required by federal law to be kept by a hazardous liquid pipeline company concerning the reportable releases, and the design, construction, testing, or operation and maintenance of hazardous liquid pipelines.

[2000 c 191 § 11.]

RCW 81.88.110 Pipeline company duties after notice of excavation.

A pipeline company that has been notified by an excavator that excavation work will occur near a hazardous liquid pipeline shall ensure that the pipeline company's representative consults with the excavator on-site prior to the excavation. The pipeline company has the discretion to require that the pipeline section in the vicinity of the excavation is fully uncovered and examined for damage prior to being reburied.

[2000 c 191 § 21.]

RCW 81.88.140 Citizens committee on pipeline safety--Duties--Membership.

(1) The citizens committee on pipeline safety is established to advise the state agencies and other appropriate federal and local government agencies and officials on matters relating to hazardous liquid and gas pipeline safety, routing, construction, operation, and maintenance. The committee shall serve as an advisory committee for the commission on matters relating to the commission's pipeline safety programs and activities. The commission shall consult with and provide periodic reports to the committee on matters related to the commission's pipeline safety

programs and activities, including but not limited to the development and regular review of funding elements for pipeline safety programs and activities.

(2) The committee shall have thirteen total members who shall be appointed by the governor to staggered three-year terms and shall consist of: (a) Nine members representing local government, including elected officials and the public; and (b) four nonvoting members, representing owners and operators of hazardous liquid and gas pipelines. All members of the committee, voting and nonvoting, may participate fully in the committee's meetings, activities, and deliberations and shall timely receive all notices and information related to committee business and decisions.

(3) The committee shall review and comment on proposed rules and the operation of the state pipeline safety programs.

(4) The committee may create one or more technical advisory committees comprised of gas and hazardous liquid pipeline owners or operators, agency representatives, natural resource and environmental interests, or other interested parties.

(5) The committee established in this section constitutes a class one group under RCW 43.03.220. Expenses for this group, as well as staff support, shall be provided by the utilities and transportation commission.

[2001 c 238 § 11; 2000 c 191 § 14.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 81.88.150 Review of hazardous liquid and gas pipeline safety programs.

The joint legislative audit and review committee shall review staff use, inspection activity, fee methodology, and costs of the hazardous liquid and gas pipeline safety programs and report to the appropriate legislative committees by July 1, 2003. The report shall include a comparison of interstate and intrastate programs, including but not limited to the number and complexity of regular and specialized inspections, mapping requirements for each program, and allocation of administrative costs to each program.

[2001 c 238 § 4.]

NOTES:

Intent--Finding--Effective date--2001 c 238: See notes following RCW 80.24.060.

RCW 81.88.900 Conflict with federal requirements--2000 c 191.

If any part of this act is found to be in conflict with federal requirements that are a prescribed condition to the allocation of federal funds to the state, the conflicting part of this act is inoperative solely to the extent of the conflict and with respect to the agencies directly affected, and this finding does not affect the operation of the remainder of this act in its application to the agencies concerned. Rules adopted under this act must meet federal requirements that are a necessary condition to the receipt of federal funds by the state.

[2000 c 191 § 26.]

RCW 81.88.901 Short title--2000 c 191.

This act may be known and cited as the Washington state pipeline safety act.

[2000 c 191 § 27.]

RCW 81.88.902 Effective date--2000 c 191.

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 28, 2000].

[2000 c 191 § 29.]

**Chapter 81.96 RCW
WESTERN REGIONAL SHORT-HAUL AIR TRANSPORTATION COMPACT**

Sections

81.96.010	Ratification and approval--Adherence.
81.96.020	Terms and provisions.
81.96.030	Service of secretary of transportation as state member--Execution of compact.

RCW 81.96.010 Ratification and approval--Adherence.

The western regional short-haul air transportation compact proposed for adoption by the states of Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming, is hereby ratified and approved and the adherence of this state to the provisions of this compact, upon its ratification and approval by at least six of the other twelve states, is hereby declared.

[1972 ex.s. c 36 § 2.]

RCW 81.96.020 Terms and provisions.

The terms and provisions of the compact referred to in RCW 81.96.010 are as follows:

WESTERN REGIONAL SHORT-HAUL AIR
TRANSPORTATION COMPACT

Article I

PURPOSE

The party states recognize that short-haul air transportation is essential to a balanced and efficient transportation system in the West, meeting special needs created by particular geographic and population patterns in both rural and urban areas. They further recognize that it is not economically feasible for the commercial airlines to provide a full complement of short-haul air services or to explore fully the capabilities and limitations of the various types and locations of such services. They also recognize that careful planning, experimentation, and testing are needed before appropriate short-haul air transportation can be developed for all the situations in which it would be beneficial to the economy and general welfare of the western states. To meet this need, the party states agree that a regional compact should be established for the purpose of organizing and conducting a series of demonstration programs to test the feasibility of new short-haul air transportation concepts in the West.

Article II

REGIONAL COMMISSION

A. There is hereby established an agency of the party states to be known as the Western Regional Short-Haul Air Transportation Commission (hereinafter called the "Commission").

B. The Commission shall be composed of one member from each party state and one federal member, if authorized by federal law, who shall be the Secretary of Transportation or his designee. Each state member shall be appointed, suspended, or removed and shall serve subject to and in accordance with the laws of the state which he represents.

C. The state members shall each be entitled to one vote on the Commission. No action of the Commission shall be binding unless taken at a meeting at which a majority of all members representing the party states are present, and unless a majority of the total number of votes on the Commission are cast in favor thereof. The federal member shall not be entitled to a vote on the Commission unless authorized by a majority vote of the state members. The state members may provide that decisions of the Commission shall require the affirmative vote of the federal member and of a majority of the state members, if such provision is necessary in order to meet the requirements of federal law. In matters coming before the Commission, the state members shall, to the extent practicable, consult with representatives of appropriate local subdivisions within their respective states and the federal member, if any, shall consult with the federal departments and agencies having an interest in the subject matter.

D. The state members of the Commission shall elect annually, from among their number, a chairman and a vice chairman. The state members may provide that the chairman so elected shall be designated as the state cochairman and the federal member shall be designated as the federal cochairman, if such provision is necessary in order to meet the requirements of federal law.

E. Each state member shall have an alternate appointed in accordance with the laws of the state which he represents. The federal member, if any, shall have an alternate appointed in accordance with federal law. An alternate shall be entitled to vote in the event of the absence,

death, disability, removal, or resignation of the state or federal member for whom he is an alternate.

Article III

FUNCTIONS OF THE COMMISSION

A. It shall be the primary function of the Commission to authorize and effect a series of demonstration programs to test the feasibility of new short-haul air transportation concepts in the West. To carry out this function, the Commission shall have power to:

- (1) Establish basic regional demonstration policy and coordinate with federal policy makers where appropriate;
- (2) Create a management plan and implement programs through a suitable staff;
- (3) Designate demonstration arenas and facilities;
- (4) Select demonstration operators;
- (5) Establish a funding plan for the demonstration programs selected; and
- (6) Establish means of monitoring and evaluating the demonstration programs.

Article IV

ADMINISTRATIVE POWERS AND DUTIES OF THE COMMISSION

A. The Commission shall adopt bylaws, rules, and regulations for the conduct of its business and the performance of its functions, and shall have the power to amend and rescind such bylaws, rules, and regulations. The Commission shall publish its bylaws, rules, and regulations in convenient form and shall file a copy thereof, and shall also file a copy of any amendment thereto, with the appropriate agency or officer in each of the party states.

B. The Commission may accept, use, and dispose of gifts or donations of services or property, real, personal, or mixed, tangible or intangible, for any of its purposes and functions under this compact.

C. The Commission may enter into and perform such contracts, leases, cooperative agreements, or other transactions as may be necessary in carrying out its functions and on such terms as it may deem appropriate, with any department, agency, or instrumentality of the United States or with any state, or any political subdivision, agency, or instrumentality thereof, or with any person, firm, association, or corporation.

D. In order to obtain information needed to carry out its duties, the Commission may hold such hearings, sit and act at such times and places, take such testimony, receive such evidence, and print or otherwise reproduce and distribute so much of its proceedings and reports thereon as it may deem advisable. The chairman of the Commission, or any member designated by the Commission for the purpose, shall have authority to administer oaths when it is determined by

the Commission that testimony shall be taken or evidence received under oath.

E. The Commission may arrange for the head of any federal, state, or local department or agency to furnish to the Commission such information as may be available to or procurable by such department or agency, relating to the duties and functions of the Commission.

F. The Commission annually shall make to the Governor of each party state, a report covering the activities of the Commission for the preceding year, and embodying such recommendations as may have been adopted by the Commission, which report shall be transmitted to the legislature of said state. The Commission may issue such additional reports as it may deem desirable.

Article V

FINANCES

A. The members of the Commission shall serve without compensation from the Commission, but the compensation and expenses of each state member in attending Commission meetings may be paid by the state he represents in accordance with the laws of that state. All other expenses incurred by the Commission shall be paid by the Commission.

B. The Commission shall submit periodically to the executive head or designated officer of each party state a budget of its estimated expenditures for such period as may be required by the laws of that state for presentation to the legislature thereof. Each such budget shall contain specific recommendations of the amount or amounts to be appropriated by each of the party states. The share to be paid by each party state shall be determined by a majority vote of the state members of the Commission. The federal member, if any, shall not participate or vote in such determination. The costs shall be allocated equitably among the party states in accordance with their respective interests.

C. The Commission may meet any of its obligations in whole or in part with funds available to it from the federal government or other sources under Article IV(B) of this compact, provided that the Commission takes specific action setting aside such funds prior to the incurring of any obligation to be met in whole or in part in this manner. Except where the Commission makes use of funds available to it under Article IV(B) of this compact, the Commission shall not incur any obligation prior to the allotment of funds by the party states adequate to meet the same.

Article VI

PERSONNEL

A. The Commission may appoint and fix the compensation of an Executive Director, who shall be responsible for the day-to-day management of the operations conducted by the Commission. The Executive Director shall act as secretary-treasurer for the Commission and he, together with such other personnel as the Commission may direct, shall be bonded in such amounts as the Commission may require.

B. The Executive Director shall, with the approval of the Commission, appoint and remove or discharge such technical, clerical or other personnel on a regular, part-time, or consulting basis as may be necessary for the performance of the Commission's functions.

C. Officers and employees of the Commission shall be eligible for social security coverage in respect to old age and survivors' insurance provided the Commission takes such steps as may be necessary pursuant to federal law to participate in such program of insurance as a governmental agency or unit. The Commission may establish and maintain or participate in such additional programs of employee benefits as may be appropriate to afford the officers and employees of the Commission terms and conditions of employment similar to those enjoyed by employees of the party states generally. The Commission shall not be bound by any statute or regulation of any party state in the employment or discharge of any officer or employee.

Article VII

RECORDS AND AUDIT

A. The Commission shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the Commission shall be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the Commission shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be included in and become a part of the annual report of the Commission.

B. The audit authorities of each of the party states and of the appropriate federal departments and agencies, or any of their duly authorized representatives, shall have access for the purpose of audit and examination to any books, documents, papers, and records of the Commission that are pertinent.

C. The Commission shall keep books and records in compliance with federal requirements and standards where necessary to qualify for federal assistance, including records which fully disclose the amount and disposition of the proceeds of federal assistance the Commission has received, the total cost of the plan, program, or project or undertaking in connection with which such assistance is given or used, and the amount and nature of that portion of the cost of the plan, program, or project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.

Article VIII

ELIGIBLE PARTIES, ENTRY INTO FORCE AND

WITHDRAWAL

A. Any or all of the states of Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming shall be eligible to become party to this compact.

B. As to any eligible party state, this compact shall become effective when its legislature shall have enacted the same into law; provided, that it shall not become initially effective until enacted into law by 7 states.

C. Any party state may withdraw from this compact by enacting a statute repealing the same, but no such withdrawal shall take effect until one year after the Governor of the withdrawing state has given notice to the Governors of all other party states. No withdrawal shall affect any liability already incurred by or chargeable to a party state prior to the time of such withdrawal.

Article IX

CONSTRUCTION AND SEVERABILITY

It is intended that the provisions of this compact shall be reasonably and liberally construed to effectuate its purposes. The provisions of this compact shall be severable and if any phrase, clause, sentence, or provision of this compact is declared to be contrary to the constitution of any party state or of the United States, or the applicability thereof to any government, agency, person or circumstance is held invalid, the validity of the remainder of this compact and the applicability thereof to any government, agency, person, or circumstance shall not be affected thereby. If this compact shall be held contrary to the constitution of any party state, the compact shall remain in full force and effect as to the remaining states and in full force and effect as to the state affected as to all severable matters.

[1972 ex.s. c 36 § 3.]

RCW 81.96.030 Service of secretary of transportation as state member--Execution of compact.

The secretary of transportation or his designee may serve as the Washington state member to the western regional short-haul air transportation compact and may execute the compact on behalf of this state with any other state or states legally joining therein.

[1984 c 7 § 376; 1972 ex.s. c 36 § 4.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

Chapter 81.100 RCW HIGH OCCUPANCY VEHICLE SYSTEMS

Sections	
81.100.010	Purpose.
81.100.020	Definitions.
81.100.030	Employer tax.

81.100.040	Adoption of goals.
81.100.050	Survey of tax use.
81.100.060	Excise tax.
81.100.070	High occupancy vehicle account.
81.100.080	Use of funds.
81.100.090	Interlocal agreements.
81.100.100	Urban public transportation system.
81.100.900	Construction--Severability--Headings--1990 c 43.

Notes:

Use of moneys, construction priority: See 1990 c 298 § 35.

RCW 81.100.010 Purpose.

The need for mobility, growing travel demand, and increasing traffic congestion in urban areas necessitate accelerated development and increased utilization of the high occupancy vehicle system. RCW 81.100.030 and 81.100.060 provide taxing authority that counties can use in the near term to accelerate development and increase utilization of the high occupancy vehicle system by supplementing available federal, state, and local funds.

[1990 c 43 § 12.]

Notes:

Construction--1990 c 43: "This act shall be liberally construed to give effect to the intent of this act."

[1990 c 43 § 56.]

Severability--1990 c 43: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1990 c 43 § 57.]

Headings--1990 c 43: "Section headings, part headings, and the index as used in this act do not constitute any part of the law." [1990 c 43 § 55.]

RCW 81.100.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Transit agency" means a city that operates a transit system, a public transportation benefit area, a county transportation authority, or a metropolitan municipal corporation.

(2) The "high occupancy vehicle system" includes high occupancy vehicle lanes, related high occupancy vehicle facilities, and high occupancy vehicle programs.

(3) "High occupancy vehicle lanes" mean lanes reserved for public transportation vehicles only or public transportation vehicles and private vehicles carrying no fewer than a specified number of passengers under RCW 46.61.165.

(4) "Related facilities" means park and ride lots, park and pool lots, ramps, bypasses, turnouts, signal preemption, and other improvements designed to maximize use of the high occupancy vehicle system.

(5) "High occupancy vehicle program" means advertising the high occupancy vehicle

system, promoting carpool, vanpool, and transit use, providing vanpool vehicles, and enforcement of driving restrictions governing high occupancy vehicle lanes.

[1990 c 43 § 13.]

RCW 81.100.030 Employer tax.

(1) A county with a population of one million or more, or a county with a population of from two hundred ten thousand to less than one million that is adjoining a county with a population of one million or more, and having within its boundaries existing or planned high occupancy vehicle lanes on the state highway system, may, with voter approval impose an excise tax of up to two dollars per employee per month on all employers or any class or classes of employers, public and private, including the state located in the agency's jurisdiction, measured by the number of full-time equivalent employees. The county imposing the tax authorized in this section may provide for exemptions from the tax to such educational, cultural, health, charitable, or religious organizations as it deems appropriate.

Counties may contract with the state department of revenue or other appropriate entities for administration and collection of the tax. Such contract shall provide for deduction of an amount for administration and collection expenses.

(2) The tax shall not apply to employment of a person when the employer has paid for at least half of the cost of a transit pass issued by a transit agency for that employee, valid for the period for which the tax would otherwise be owed.

(3) A county shall adopt rules which exempt from all or a portion of the tax any employer that has entered into an agreement with the county that is designed to reduce the proportion of employees who drive in single-occupant vehicles during peak commuting periods in proportion to the degree that the agreement is designed to meet the goals for the employer's location adopted under RCW 81.100.040.

The agreement shall include a list of specific actions that the employer will undertake to be entitled to the exemption. Employers having an exemption from all or part of the tax through this subsection shall annually certify to the county that the employer is fulfilling the terms of the agreement. The exemption continues as long as the employer is in compliance with the agreement.

If the tax authorized in RCW 81.100.060 is also imposed by the county, the total proceeds from both tax sources each year shall not exceed the maximum amount which could be collected under RCW 81.100.060.

[1991 c 363 § 153; 1990 c 43 § 14.]

Notes:

Purpose--Captions not law--1991 c 363: See notes following RCW 2.32.180.

RCW 81.100.040 Adoption of goals.

The legislature encourages counties, in conjunction with cities, metropolitan planning

organizations, and transit agencies in metropolitan areas to adopt goals for reducing the proportion of commuters who drive in single-occupant vehicles during peak commuting periods. Any county imposing a tax under this chapter must adopt such goals. In adopting these goals, counties shall consider at least the following:

- (1) Existing and anticipated levels of peak-period traffic congestion on roadways used by employees in commuting to work;
- (2) Existing and anticipated levels of transit and vanpool service and carpool programs available to and from the worksite;
- (3) Variations in employment density and employer size;
- (4) Availability and cost of parking; and
- (5) Consistency of the goals with the regional transportation plan.

[1990 c 43 § 15.]

RCW 81.100.050 Survey of tax use.

The department of transportation shall include in the annual transit report under RCW 35.58.2795 and 35.58.2796 an element describing actions taken under this chapter. On at least two occasions prior to December 31, 1998, the department shall include an evaluation of the effectiveness of such actions.

[1990 c 43 § 16.]

RCW 81.100.060 Excise tax.

A county with a population of one million or more and a county with a population of from two hundred ten thousand to less than one million that is adjoining a county with a population of one million or more, having within their boundaries existing or planned high occupancy vehicle lanes on the state highway system may, with voter approval, impose a local surcharge of not more than 13.64 percent on the state motor vehicle excise tax paid under *RCW 82.44.020(1) on vehicles registered to a person residing within the county and on the state sales and use taxes paid under the rate in RCW 82.08.020(2) on retail car rentals within the county. No surcharge may be imposed on vehicles licensed under RCW 46.16.070 except vehicles with an unladen weight of six thousand pounds or less, RCW 46.16.079, 46.16.085, or 46.16.090.

Counties imposing a tax under this section shall contract, before the effective date of the resolution or ordinance imposing a surcharge, administration and collection to the state department of licensing, and department of revenue, as appropriate, which shall deduct an amount, as provided by contract, for administration and collection expenses incurred by the department. All administrative provisions in chapters 82.03, 82.32, and 82.44 RCW shall, insofar as they are applicable to state motor vehicle excise taxes, be applicable to surcharges imposed under this section. All administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32 RCW shall, insofar as they are applicable to state sales and use taxes, be applicable to surcharges imposed under this section.

If the tax authorized in RCW 81.100.030 is also imposed by the county, the total

proceeds from tax sources imposed under this section and RCW 81.100.030 each year shall not exceed the maximum amount which could be collected under this section.

[1998 c 321 § 34 (Referendum Bill No. 49, approved November 3, 1998); 1992 c 194 § 12; 1991 c 363 § 154; 1990 c 43 § 17.]

NOTES:

***Reviser's note:** RCW 82.44.020 was repealed by 2000 1st sp.s. c 1 § 2.

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.14.045.

Legislative intent--1992 c 194: See note following RCW 82.08.020.

Effective dates--1992 c 194: See note following RCW 46.04.466.

Purpose--Captions not law--1991 c 363: See notes following RCW 2.32.180.

Changes in tax law--Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

RCW 81.100.070 High occupancy vehicle account.

Funds collected by the department of revenue or other entity under RCW 81.100.030, or by the department of licensing under RCW 81.100.060, less the deduction for collection expenses, shall be deposited in the high occupancy vehicle account hereby created in the custody of the state treasurer. On the first day of the months of January, April, July, and October of each year, the state treasurer shall distribute the funds in the account to the counties on whose behalf the funds were received. The state treasurer shall make the distribution under this section without appropriation.

[1991 sp.s. c 13 §§ 105, 119; 1990 c 43 § 18.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

RCW 81.100.080 Use of funds.

Funds collected under RCW 81.100.030 or 81.100.060 and any investment earnings accruing thereon shall be used by the county in a manner consistent with the regional transportation plan only for costs of collection, costs of preparing, adopting, and enforcing agreements under RCW 81.100.030(3), for construction of high occupancy vehicle lanes and related facilities, mitigation of environmental concerns that result from construction or use of high occupancy vehicle lanes and related facilities, payment of principal and interest on bonds issued for the purposes of this section, for high occupancy vehicle programs as defined in RCW 81.100.020(5), and for commuter rail projects in accordance with RCW 81.104.120. No funds collected under RCW 81.100.030 or 81.100.060 after June 30, 2000, may be pledged for the payment or security of the principal or interest on any bonds issued for the purposes of this section. Not more than ten percent of the funds may be used for transit agency high occupancy vehicle programs.

Priorities for construction of high occupancy vehicle lanes and related facilities shall be as follows:

(1)(a) To accelerate construction of high occupancy vehicle lanes on the interstate highway system, as well as related facilities;

(b) To finance or accelerate construction of high occupancy vehicle lanes on the noninterstate state highway system, as well as related facilities.

(2) To finance construction of high occupancy vehicle lanes on local arterials, as well as related facilities.

Moneys received by an agency under this chapter shall be used in addition to, and not as a substitute for, moneys currently used by the agency for the purposes specified in this section.

Counties may contract with cities or the state department of transportation for construction of high occupancy vehicle lanes and related facilities, and may issue general obligation bonds to fund such construction and use funds received under this chapter to pay the principal and interest on such bonds.

[1990 c 43 § 19.]

RCW 81.100.090 Interlocal agreements.

Counties imposing a tax under this chapter shall enter into an agreement through the interlocal cooperation act with the department of transportation. The agreement shall provide an opportunity for the department of transportation, cities and transit agencies having within their boundaries a portion of the existing or planned high occupancy vehicle system as contained in the regional transportation plan, to coordinate programming and operational decisions affecting the high occupancy vehicle system. If two or more adjoining counties impose a tax under RCW 81.100.030 or 81.100.060, the counties shall jointly enter one interlocal agreement with the department of transportation.

[1990 c 43 § 20.]

RCW 81.100.100 Urban public transportation system.

The high occupancy vehicle system is an urban public transportation system as defined in RCW 47.04.082.

[1990 c 43 § 21.]

RCW 81.100.900 Construction--Severability--Headings--1990 c 43.

See notes following RCW 81.100.010.

**Chapter 81.104 RCW
HIGH-CAPACITY TRANSPORTATION SYSTEMS**

Sections

81.104.010	Purpose.
81.104.015	Definitions.
81.104.020	State policy roles.

81.104.030	Policy development outside central Puget Sound--Voter approval.
81.104.040	Policy development in central Puget Sound--Voter approval.
81.104.050	Expansion of service.
81.104.060	State role in planning and implementation.
81.104.070	Responsibility for system implementation.
81.104.080	Regional transportation planning.
81.104.090	Department of transportation responsibilities--Funding of planning projects.
81.104.100	Planning process.
81.104.110	Independent system plan oversight.
81.104.115	Rail fixed guideway system--Safety and security program plan.
81.104.120	Commuter rail service--Voter approval.
81.104.130	Financial responsibility.
81.104.140	Dedicated funding sources.
81.104.150	Employer tax.
81.104.160	Motor vehicle excise tax--Sales and use tax on car rentals.
81.104.170	Sales and use tax.
81.104.180	Pledge of revenues for bond retirement.
81.104.190	Contract for collection of taxes.
81.104.900	Construction--Severability--Headings--1990 c 43.
81.104.901	Section headings not part of law--Severability--Effective date--1992 c 101.

Notes:

High capacity transportation account: RCW 47.78.010.

RCW 81.104.010 Purpose.

Increasing congestion on Washington's roadways calls for identification and implementation of high capacity transportation system alternatives. The legislature believes that local jurisdictions should coordinate and be responsible for high capacity transportation policy development, program planning, and implementation. The state should assist by working with local agencies on issues involving rights of way, partially financing projects meeting established state criteria including development and completion of the high occupancy vehicle lane system, authorizing local jurisdictions to finance high capacity transportation systems through voter-approved tax options, and providing technical assistance and information.

[1992 c 101 § 18; 1991 c 318 § 1; 1990 c 43 § 22.]

RCW 81.104.015 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "High-capacity transportation system" means a system of public transportation services within an urbanized region operating principally on exclusive rights of way, and the supporting services and facilities necessary to implement such a system, including interim express services and high occupancy vehicle lanes, which taken as a whole, provides a substantially higher level of passenger capacity, speed, and service frequency than traditional

public transportation systems operating principally in general purpose roadways.

(2) "Rail fixed guideway system" means a light, heavy, or rapid rail system, monorail, inclined plane, funicular, trolley, or other fixed rail guideway component of a high-capacity transportation system that is not regulated by the Federal Railroad Administration, or its successor. "Rail fixed guideway system" does not mean elevators, moving sidewalks or stairs, and vehicles suspended from aerial cables, unless they are an integral component of a station served by a rail fixed guideway system.

(3) "Regional transit system" means a high-capacity transportation system under the jurisdiction of one or more transit agencies except where a regional transit authority created under chapter 81.112 RCW exists, in which case "regional transit system" means the high-capacity transportation system under the jurisdiction of a regional transit authority.

(4) "Transit agency" means city-owned transit systems, county transportation authorities, metropolitan municipal corporations, and public transportation benefit areas.

[1999 c 202 § 9; 1992 c 101 § 19.]

Notes:

Effective date--1999 c 202: See note following RCW 35.21.228.

RCW 81.104.020 State policy roles.

The department of transportation's current policy role in transit is expanded to include other high capacity transportation development as part of a multimodal transportation system.

(1) The department of transportation shall implement a program for high capacity transportation coordination, planning, and technical studies with appropriations from the high capacity transportation account.

(2) The department shall assist local jurisdictions and regional transportation planning organizations with high capacity transportation planning efforts.

[1991 c 318 § 2; 1990 c 43 § 23.]

RCW 81.104.030 Policy development outside central Puget Sound--Voter approval.

(1) In any county that has a population of one hundred seventy-five thousand or more and has an interstate highway within its borders, except for any county having a population of more than one million or a county that has a population more than four hundred thousand and is adjacent to a county with a population of more than one million, transit agencies may elect to establish high capacity transportation service. Such agencies shall form a regional policy committee with proportional representation based upon population distribution within the designated service area and a representative of the department of transportation, or such agencies may use the designated metropolitan planning organization as the regional policy committee.

Transit agencies participating in joint regional policy committees shall seek voter approval within their own service boundaries of a high capacity transportation system plan and financing plan. For transit agencies in counties adjoining state or international boundaries where the high capacity transportation system plan and financing plan propose a bi-state or

international high capacity transportation system, such voter approval shall be required from only those voters residing within the service area in the state of Washington.

(2) Transit agencies in counties adjoining state or international boundaries are authorized to participate in the regional high capacity transportation programs of an adjoining state or Canadian province.

[1995 2nd sp.s. c 14 § 541; 1993 c 428 § 1; 1992 c 101 § 20; 1991 c 318 § 3; 1991 c 309 § 2; (1991 c 363 § 155 repealed by 1991 c 309 § 6); 1990 c 43 § 24.]

Notes:

Severability--1995 2nd sp.s. c 14: See note following RCW 43.105.017.

RCW 81.104.040 Policy development in central Puget Sound--Voter approval.

Transit agencies in each county with a population of one million or more, and in each county with a population of from two hundred ten thousand to less than one million bordering a county with a population of one million or more that are authorized on January 1, 1991, to provide high capacity transportation planning and operating services must establish through interlocal agreements a joint regional policy committee with proportional representation based upon the population distribution within each agency's designated service area, as determined by the parties to the agreement.

(1) The membership of the joint regional policy committee shall consist of locally elected officials who serve on the legislative authority of the existing transit systems and a representative from the department of transportation. Nonvoting membership for elected officials from adjoining counties may be allowed at the committee's discretion.

(2) The joint regional policy committee shall be responsible for the preparation and adoption of a regional high capacity transportation implementation program, which shall include the system plan, project plans, and a financing plan. This program shall be in conformance with the regional transportation planning organization's regional transportation plan and consistent with RCW 81.104.080.

(3) The joint regional policy committee shall present an adopted high capacity transportation system plan and financing plan to the boards of directors of the transit agencies within the service area or to the regional transit authority, if such authority has been formed. The authority shall proceed as prescribed in RCW 81.112.030.

[1992 c 101 § 21; 1991 c 318 § 4; 1990 c 43 § 25.]

RCW 81.104.050 Expansion of service.

Regional high capacity transportation service may be expanded beyond the established district boundaries through interlocal agreements among the transit agencies and any regional transit authorities in existence.

[1992 c 101 § 22; 1991 c 318 § 5; 1990 c 43 § 26.]

RCW 81.104.060 State role in planning and implementation.

(1) The state's planning role in high capacity transportation development as one element of a multimodal transportation system should facilitate cooperative state and local planning efforts.

(2) The department of transportation may serve as a contractor for high capacity transportation system and project design, administer construction, and assist agencies authorized to provide service in the acquisition, preservation, and joint use of rights of way.

(3) The department and local jurisdictions shall continue to cooperate with respect to the development of high occupancy vehicle lanes and related facilities, associated roadways, transfer stations, people mover systems developed either by the public or private sector, and other related projects.

(4) The department in cooperation with local jurisdictions shall develop policies which enhance the development of high speed interregional systems by both the private and the public sector. These policies may address joint use of rights of way, identification and preservation of transportation corridors, and joint development of stations and other facilities.

[1991 c 318 § 6; 1990 c 43 § 27.]

RCW 81.104.070 Responsibility for system implementation.

(1) The state shall not become an operating agent for regional high capacity transportation systems.

(2) Agencies providing high capacity transportation service are responsible for planning, construction, operations, and funding including station area design and development, and parking facilities. Agencies may implement necessary contracts, joint development agreements, and interlocal government agreements. Agencies providing service shall consult with affected local jurisdictions and cooperate with comprehensive planning processes.

[1990 c 43 § 28.]

RCW 81.104.080 Regional transportation planning.

Where applicable, regional transportation plans and local comprehensive plans shall address the relationship between urban growth and an effective high capacity transportation system plan, and provide for cooperation between local jurisdictions and transit agencies.

(1) Regional high capacity transportation plans shall be included in the designated regional transportation planning organization's regional transportation plan review and update process to facilitate development of a coordinated multimodal transportation system and to meet federal funding requirements.

(2) Interlocal agreements between transit authorities, cities, and counties shall set forth conditions for assuring land uses compatible with development of high capacity transportation systems. These include developing sufficient land use densities through local actions in high capacity transportation corridors and near passenger stations, preserving transit rights of way,

and protecting the region's environmental quality. The implementation program for high capacity transportation systems shall favor cities and counties with supportive land use plans. In developing local actions intended to carry out these policies cities and counties shall insure the opportunity for public comment and participation in the siting of such facilities, including stations or transfer facilities. Agencies providing high capacity transportation services, in cooperation with public and private interests, shall promote transit-compatible land uses and development which includes joint development.

(3) Interlocal agreements shall be consistent with state planning goals as set forth in chapter 36.70A RCW. Agreements shall also include plans for concentrated employment centers, mixed-use development, and housing densities that support high capacity transportation systems.

(4) Agencies providing high capacity transportation service and other transit agencies shall develop a cooperative process for the planning, development, operations, and funding of feeder transportation systems. Feeder systems may include existing and future intercity passenger systems and alternative technology people mover systems which may be developed by the private or public sector.

(5) Cities and counties along corridors designated in a high capacity transportation system plan shall enter into agreements with their designated regional transportation planning organizations, for the purpose of participating in a right of way preservation review process which includes activities to promote the preservation of the high capacity transportation rights of way. The regional transportation planning organization shall serve as the coordinator of the review process.

(a) Cities and counties shall forward all development proposals for projects within and adjoining to the rights of way proposed for preservation to the designated regional transportation planning organizations, which shall distribute the proposals for review by parties to the right of way preservation review process.

(b) The regional transportation planning organizations shall also review proposals for conformance with the regional transportation plan and associated regional development strategies. The designated regional transportation planning organization shall within ninety days compile local and regional agency comments and communicate the same to the originating jurisdiction and the joint regional policy committee.

[1991 c 318 § 7; 1990 c 43 § 29.]

RCW 81.104.090 Department of transportation responsibilities--Funding of planning projects.

The department of transportation shall be responsible for distributing amounts appropriated from the high capacity transportation account, which shall be allocated by the department of transportation based on criteria in subsection (2) of this section. The department shall assemble and participate in a committee comprised of transit agencies eligible to receive funds from the high capacity transportation account for the purpose of reviewing fund applications.

(1) State high capacity transportation account funds may provide up to eighty percent

matching assistance for high capacity transportation planning efforts.

(2) Authorizations for state funding for high capacity transportation planning projects shall be subject to the following criteria:

(a) Conformance with the designated regional transportation planning organization's regional transportation plan;

(b) Local matching funds;

(c) Demonstration of projected improvement in regional mobility;

(d) Conformance with planning requirements prescribed in RCW 81.104.100, and if five hundred thousand dollars or more in state funding is requested, conformance with the requirements of RCW 81.104.110; and

(e) Establishment, through interlocal agreements, of a joint regional policy committee as defined in RCW 81.104.030 or 81.104.040.

(3) The department of transportation shall provide general review and monitoring of the system and project planning process prescribed in RCW 81.104.100.

[1995 c 269 § 2602; 1993 c 393 § 2; 1991 c 318 § 8; 1990 c 43 § 30.]

NOTES:

Effective date--1995 c 269: See note following RCW 9.94A.850.

Part headings not law--Severability--1995 c 269: See notes following RCW 13.40.005.

Effective date--1993 c 393: See RCW 47.66.900.

RCW 81.104.100 Planning process.

To assure development of an effective high capacity transportation system, local authorities shall follow the following planning process:

(1) Regional, multimodal transportation planning is the ongoing urban transportation planning process conducted in each urbanized area by its regional transportation planning organization. During this process, regional transportation goals are identified, travel patterns are analyzed, and future land use and travel are projected. The process provides a comprehensive view of the region's transportation needs but does not select specified modes to serve those needs. The process shall identify a priority corridor or corridors for further study of high capacity transportation facilities if it is deemed feasible by local officials.

(2) High capacity transportation system planning is the detailed evaluation of a range of high capacity transportation system options, including: Do nothing, low capital, and ranges of higher capital facilities. To the extent possible this evaluation shall take into account the urban mass transportation administration's requirements identified in subsection (3) of this section.

High capacity transportation system planning shall proceed as follows:

(a) Organization and management. The responsible local transit agency or agencies shall define roles for various local agencies, review background information, provide for public involvement, and develop a detailed work plan for the system planning process.

(b) Development of options. Options to be studied shall be developed to ensure an appropriate range of technologies and service policies can be evaluated. A do-nothing option and a low capital option that maximizes the current system shall be developed. Several higher capital options that consider a range of capital expenditures for several candidate technologies shall be

developed.

(c) Analysis methods. The local transit agency shall develop reports describing the analysis and assumptions for the estimation of capital costs, operating and maintenance costs, methods for travel forecasting, a financial plan and an evaluation methodology.

(d) The system plan submitted to the voters pursuant to RCW 81.104.140 shall address, but is not limited to the following issues:

(i) Identification of level and types of high capacity transportation services to be provided;

(ii) A plan of high occupancy vehicle lanes to be constructed;

(iii) Identification of route alignments and station locations with sufficient specificity to permit calculation of costs, ridership, and system impacts;

(iv) Performance characteristics of technologies in the system plan;

(v) Patronage forecasts;

(vi) A financing plan describing: Phasing of investments; capital and operating costs and expected revenues; cost-effectiveness represented by a total cost per system rider and new rider estimate; estimated ridership and the cost of service for each individual high capacity line; and identification of the operating revenue to operating expense ratio.

The financing plan shall specifically differentiate the proposed use of funds between high capacity transportation facilities and services, and high occupancy vehicle facilities;

(vii) Description of the relationship between the high capacity transportation system plan and adopted land use plans;

(viii) An assessment of social, economic, and environmental impacts; and

(ix) Mobility characteristics of the system presented, including but not limited to: Qualitative description of system/service philosophy and impacts; qualitative system reliability; travel time and number of transfers between selected residential, employment, and activity centers; and system and activity center mode splits.

(3) High capacity transportation project planning is the detailed identification of alignments, station locations, equipment and systems, construction schedules, environmental effects, and costs. High capacity transportation project planning shall proceed as follows: The local transit agency shall analyze and produce information needed for the preparation of environmental impact statements. The impact statements shall address the impact that development of such a system will have on abutting or nearby property owners. The process of identification of alignments and station locations shall include notification of affected property owners by normal legal publication. At minimum, such notification shall include notice on the same day for at least three weeks in at least two newspapers of general circulation in the county where such project is proposed. Special notice of hearings by the conspicuous posting of notice, in a manner designed to attract public attention, in the vicinity of areas identified for station locations or transfer sites shall also be provided.

In order to increase the likelihood of future federal funding, the project planning processes shall follow the urban mass transportation administration's requirements as described in "Procedures and Technical Methods for Transit Project Planning", published by the United States department of transportation, urban mass transportation administration, September 1986,

or the most recent edition. Nothing in this subsection shall be construed to preclude detailed evaluation of more than one corridor in the planning process.

The department of transportation shall provide system and project planning review and monitoring in cooperation with the expert review panel identified in RCW 81.104.110. In addition, the local transit agency shall maintain a continuous public involvement program and seek involvement of other government agencies.

[1992 c 101 § 23; 1991 sp.s. c 15 § 68; 1991 c 318 § 9; 1990 c 43 § 31.]

Notes:

Construction--Severability--1991 sp.s. c 15: See note following RCW 46.68.110.

RCW 81.104.110 Independent system plan oversight.

The legislature recognizes that the planning processes described in RCW 81.104.100 provide a recognized framework for guiding high capacity transportation studies. However, the process cannot guarantee appropriate decisions unless key study assumptions are reasonable.

To assure appropriate system plan assumptions and to provide for review of system plan results, an expert review panel shall be appointed to provide independent technical review for development of any system plan which is to be funded in whole or in part by the imposition of any voter-approved local option funding sources enumerated in RCW 81.104.140.

(1) The expert review panel shall consist of five to ten members who are recognized experts in relevant fields, such as transit operations, planning, emerging transportation technologies, engineering, finance, law, the environment, geography, economics, and political science.

(2) The expert review panel shall be selected cooperatively by the chair of the legislative transportation committee, the secretary of the department of transportation, and the governor to assure a balance of disciplines. In the case of counties adjoining another state or Canadian province the expert review panel membership shall be selected cooperatively with representatives of the adjoining state or Canadian province.

(3) The chair of the expert review panel shall be designated by the appointing authorities.

(4) The expert review panel shall serve without compensation but shall be reimbursed for expenses according to chapter 43.03 RCW.

(5) The panel shall carry out the duties set forth in subsections (6) and (7) of this section until the date on which an election is held to consider the high capacity transportation system and financing plans. Funds appropriated for expenses of the expert panel shall be administered by the department of transportation.

(6) The expert panel shall review all reports required in RCW 81.104.100(2) and shall concentrate on service modes and concepts, costs, patronage and financing evaluations.

(7) The expert panel shall provide timely reviews and comments on individual reports and study conclusions to the department of transportation, the regional transportation planning organization, the joint regional policy committee, and the submitting lead transit agency. In the case of counties adjoining another state or Canadian province, the expert review panel shall

provide its reviews, comments, and conclusions to the representatives of the adjoining state or Canadian province.

(8) The legislative transportation committee shall contract for consulting services for expert review panels. The amount of consultant support shall be negotiated with each expert review panel by the legislative transportation committee and shall be paid from appropriations for that purpose from the high capacity transportation account.

[1998 c 245 § 165. Prior: 1991 c 318 § 10; 1991 c 309 § 3; 1990 c 43 § 32.]

RCW 81.104.115 Rail fixed guideway system--Safety and security program plan.

(1) The department may collect and review the system safety and security program plan prepared by each owner or operator of a rail fixed guideway system. In carrying out this function, the department may adopt rules specifying the elements and standard to be contained in a system safety and security program plan, and the content of any investigation report, corrective action plan, and accompanying implementation schedule resulting from a reportable accident, unacceptable hazardous condition, or security breach. These rules may include due dates for the department's timely receipt of and response to required documents.

(2) The security section of the system safety and security plan as described in subsection (1)(d) of RCW 35.21.228, 35A.21.300, 36.01.210, 36.57.120, 36.57A.170, and 81.112.180 are exempt from public disclosure under chapter 42.17 RCW by the department when collected from the owners and operators of fixed railway systems. However, the activities and plans as described in subsection (1)(a), (b), and (c) of RCW 35.21.228, 35A.21.300, 36.01.210, 36.57.120, 36.57A.170, and 81.112.180 are not exempt from public disclosure.

(3) The department shall audit each system safety and security program plan at least once every three years. The department may contract with other persons or entities for the performance of duties required by this subsection. The department shall provide at least thirty days' advance notice to the owner or operator of a rail fixed guideway system before commencing the audit. The owner or operator of each rail fixed guideway system shall reimburse the reasonable expenses of the department in carrying out its responsibilities of this subsection within ninety days after receipt of an invoice. The department shall notify the owner or operator of the estimated expenses at least six months in advance of when the department audits the system.

(4) In the event of a reportable accident, unacceptable hazardous condition, or security breach, the department shall review the investigation report, corrective action plan, and accompanying implementation schedule, submitted by the owner or operator of the rail fixed guideway system to ensure that it meets the goal of preventing and mitigating a recurrence of the reportable accident, unacceptable hazardous condition, or security breach.

(a) The department may, at its option, perform a separate, independent investigation of a reportable accident, unacceptable hazardous condition, or security breach. The department may contract with other persons or entities for the performance of duties required by this subsection.

(b) If the department does not concur with the investigation report, corrective action plan, and accompanying implementation schedule, submitted by the owner or operator, the department

shall notify that owner or operator in writing within forty-five days of its receipt of the complete investigation report, corrective action plan, and accompanying implementation schedule.

(5) The secretary may adopt rules to implement this section and RCW 35.21.228, 35A.21.300, 36.01.210, 36.57.120, 36.57A.170, and 81.112.180, including rules establishing procedures and timelines for owners and operators of rail fixed guideway systems to comply with RCW 35.21.228, 35A.21.300, 36.01.210, 36.57.120, 36.57A.170, and 81.112.180 and the rules adopted under this section. If noncompliance by an owner or operator of a rail fixed guideway system results in the loss of federal funds to the state of Washington or a political subdivision of the state, the owner or operator is liable to the affected entity or entities for the amount of the lost funds.

(6) The department may impose sanctions upon owners and operators of rail fixed guideway systems, but only for failure to meet reasonable deadlines for submission of required reports and audits. The department is expressly prohibited from imposing sanctions for any other purposes, including, but not limited to, differences in format or content of required reports and audits.

(7) The department and its employees have no liability arising from the adoption of rules; the review of or concurrence in a system safety and security program plan; the separate, independent investigation of a reportable accident, unacceptable hazardous condition, or security breach; and the review of or concurrence in a corrective action plan for a reportable accident, unacceptable hazardous condition, or security breach.

[2001 c 127 § 1; 1999 c 202 § 7.]

NOTES:

Effective date--1999 c 202: See note following RCW 35.21.228.

RCW 81.104.120 Commuter rail service--Voter approval.

(1) Transit agencies and regional transit authorities may operate or contract for commuter rail service where it is deemed to be a reasonable alternative transit mode. A reasonable alternative is one whose passenger costs per mile, including costs of trackage, equipment, maintenance, operations, and administration are equal to or less than comparable bus, entrained bus, trolley, or personal rapid transit systems.

(2) A county may use funds collected under RCW 81.100.030 or 81.100.060 to contract with one or more transit agencies or regional transit authorities for planning, operation, and maintenance of commuter rail projects which: (a) Are consistent with the regional transportation plan; (b) have met the project planning and oversight requirements of RCW 81.104.100 and 81.104.110; and (c) have been approved by the voters within the service area of each transit agency or regional transit authority participating in the project. For transit agencies in counties adjoining state or international boundaries where the high capacity transportation system plan and financing plan propose a bi-state or international high capacity transportation system, such voter approval shall be required from only those voters residing within the service area in the state of Washington. The phrase "approved by the voters" includes specific funding authorization for the commuter rail project.

(3) The utilities and transportation commission shall maintain safety responsibility for passenger rail service operating on freight rail lines. Agencies providing passenger rail service on lines other than freight rail lines shall maintain safety responsibility for that service.

[1993 c 428 § 2; 1992 c 101 § 24; 1990 c 43 § 33.]

RCW 81.104.130 Financial responsibility.

Agencies providing high capacity transportation service shall determine optimal debt-to-equity ratios, establish capital and operations allocations, and establish fare-box recovery return policy.

[1990 c 43 § 34.]

RCW 81.104.140 Dedicated funding sources.

(1) Agencies authorized to provide high capacity transportation service, including transit agencies and regional transit authorities, are hereby granted dedicated funding sources for such systems. These dedicated funding sources, as set forth in RCW 81.104.150, 81.104.160, and 81.104.170, are authorized only for agencies located in (a) each county with a population of two hundred ten thousand or more and (b) each county with a population of from one hundred twenty-five thousand to less than two hundred ten thousand except for those counties that do not border a county with a population as described under (a) of this subsection. In any county with a population of one million or more or in any county having a population of four hundred thousand or more bordering a county with a population of one million or more, these funding sources may be imposed only by a regional transit authority.

(2) Agencies planning to construct and operate a high capacity transportation system should also seek other funds, including federal, state, local, and private sector assistance.

(3) Funding sources should satisfy each of the following criteria to the greatest extent possible:

- (a) Acceptability;
- (b) Ease of administration;
- (c) Equity;
- (d) Implementation feasibility;
- (e) Revenue reliability; and
- (f) Revenue yield.

(4) Agencies participating in regional high capacity transportation system development are authorized to levy and collect the following voter-approved local option funding sources:

- (a) Employer tax as provided in RCW 81.104.150;
- (b) Special motor vehicle excise tax as provided in RCW 81.104.160; and
- (c) Sales and use tax as provided in RCW 81.104.170.

Revenues from these taxes may be used only to support those purposes prescribed in subsection (10) of this section. Before the date of an election authorizing an agency to impose any of the taxes enumerated in this section and authorized in RCW 81.104.150, 81.104.160, and

81.104.170, the agency must comply with the process prescribed in RCW 81.104.100 (1) and (2) and 81.104.110. No construction on exclusive right of way may occur before the requirements of RCW 81.104.100(3) are met.

(5) Authorization in subsection (4) of this section shall not adversely affect the funding authority of transit agencies not provided for in this chapter. Local option funds may be used to support implementation of interlocal agreements with respect to the establishment of regional high capacity transportation service. Except when a regional transit authority exists, local jurisdictions shall retain control over moneys generated within their boundaries, although funds may be commingled with those generated in other areas for planning, construction, and operation of high capacity transportation systems as set forth in the agreements.

(6) Agencies planning to construct and operate high capacity transportation systems may contract with the state for collection and transference of voter-approved local option revenue.

(7) Dedicated high capacity transportation funding sources authorized in RCW 81.104.150, 81.104.160, and 81.104.170 shall be subject to voter approval by a simple majority. A single ballot proposition may seek approval for one or more of the authorized taxing sources. The ballot title shall reference the document identified in subsection (8) of this section.

(8) Agencies shall provide to the registered voters in the area a document describing the systems plan and the financing plan set forth in RCW 81.104.100. It shall also describe the relationship of the system to regional issues such as development density at station locations and activity centers, and the interrelationship of the system to adopted land use and transportation demand management goals within the region. This document shall be provided to the voters at least twenty days prior to the date of the election.

(9) For any election in which voter approval is sought for a high capacity transportation system plan and financing plan pursuant to RCW 81.104.040, a local voter's pamphlet shall be produced as provided in chapter 29.81A RCW.

(10) Agencies providing high capacity transportation service shall retain responsibility for revenue encumbrance, disbursement, and bonding. Funds may be used for any purpose relating to planning, construction, and operation of high capacity transportation systems and commuter rail systems, personal rapid transit, busways, bus sets, and entrained and linked buses.

[1992 c 101 § 25. Prior: 1991 c 318 § 11; 1991 c 309 § 4; (1991 c 363 § 157 repealed by 1991 c 309 § 6); 1990 c 43 § 35.]

RCW 81.104.150 Employer tax.

Cities that operate transit systems, county transportation authorities, metropolitan municipal corporations, public transportation benefit areas, and regional transit authorities may submit an authorizing proposition to the voters and if approved may impose an excise tax of up to two dollars per month per employee on all employers located within the agency's jurisdiction, measured by the number of full-time equivalent employees, solely for the purpose of providing high capacity transportation service. The rate of tax shall be approved by the voters. This tax may not be imposed by: (1) A transit agency when the county within which it is located is imposing an excise tax pursuant to RCW 81.100.030; or (2) a regional transit authority when any

county within the authority's boundaries is imposing an excise tax pursuant to RCW 81.100.030. The agency imposing the tax authorized in this section may provide for exemptions from the tax to such educational, cultural, health, charitable, or religious organizations as it deems appropriate.

[1992 c 101 § 26; 1990 c 43 § 41.]

RCW 81.104.160 Motor vehicle excise tax--Sales and use tax on car rentals.

(1) Cities that operate transit systems, county transportation authorities, metropolitan municipal corporations, public transportation benefit areas, and regional transit authorities may submit an authorizing proposition to the voters, and if approved, may levy and collect an excise tax, at a rate approved by the voters, but not exceeding eighty one-hundredths of one percent on the value, under chapter 82.44 RCW, of every motor vehicle owned by a resident of the taxing district, solely for the purpose of providing high capacity transportation service. In any county imposing a motor vehicle excise tax surcharge pursuant to RCW 81.100.060, the maximum tax rate under this section shall be reduced to a rate equal to eighty one-hundredths of one percent on the value less the equivalent motor vehicle excise tax rate of the surcharge imposed pursuant to RCW 81.100.060. This rate shall not apply to vehicles licensed under RCW 46.16.070 except vehicles with an unladen weight of six thousand pounds or less, RCW 46.16.079, 46.16.085, or 46.16.090.

(2) An agency imposing a tax under subsection (1) of this section may also impose a sales and use tax solely for the purpose of providing high capacity transportation service, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within the agency's jurisdiction that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent. The rate of tax imposed under this subsection shall bear the same ratio to the 2.172 percent rate authorized that the rate imposed under subsection (1) of this section bears to the rate authorized under subsection (1) of this section. The base of the tax shall be the selling price in the case of a sales tax or the rental value of the vehicle used in the case of a use tax. The revenue collected under this subsection shall be used in the same manner as excise taxes under subsection (1) of this section.

[1998 c 321 § 35 (Referendum Bill No. 49, approved November 3, 1998). Prior: 1992 c 194 § 13; 1992 c 101 § 27; 1991 c 318 § 12; 1990 c 43 § 42.]

NOTES:

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 35.58.273.

Legislative intent--1992 c 194: See note following RCW 82.08.020.

Effective dates--1992 c 194: See note following RCW 46.04.466.

RCW 81.104.170 Sales and use tax.

Cities that operate transit systems, county transportation authorities, metropolitan municipal corporations, public transportation benefit areas, and regional transit authorities may submit an authorizing proposition to the voters and if approved by a majority of persons voting,

fix and impose a sales and use tax in accordance with the terms of this chapter, solely for the purpose of providing high capacity transportation service.

The tax authorized pursuant to this section shall be in addition to the tax authorized by RCW 82.14.030 and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the taxing district. The maximum rate of such tax shall be approved by the voters and shall not exceed one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax). The maximum rate of such tax that may be imposed shall not exceed nine-tenths of one percent in any county that imposes a tax under RCW 82.14.340, or within a regional transit authority if any county within the authority imposes a tax under RCW 82.14.340. The exemptions in RCW 82.08.820 and 82.12.820 are for the state portion of the sales and use tax and do not extend to the tax authorized in this section.

[1997 c 450 § 5; 1992 c 101 § 28; 1990 2nd ex.s. c 1 § 902; 1990 c 43 § 43.]

Notes:

Findings--Intent--Report--Effective date--1997 c 450: See notes following RCW 82.08.820.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Changes in tax law--Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

Local retail sales and use taxes: Chapter 82.14 RCW.

Sales tax imposed--Retail sales--Retail car rental: RCW 82.08.020.

Use tax imposed: RCW 82.12.020.

RCW 81.104.180 Pledge of revenues for bond retirement.

Cities that operate transit systems, county transportation authorities, metropolitan municipal corporations, public transportation benefit areas, and regional transit authorities are authorized to pledge revenues from the employer tax authorized by RCW 81.104.150, the special motor vehicle excise tax authorized by RCW 81.104.160, and the sales and use tax authorized by RCW 81.104.170, to retire bonds issued solely for the purpose of providing high capacity transportation service.

[1992 c 101 § 29; 1990 c 43 § 44.]

RCW 81.104.190 Contract for collection of taxes.

Cities that operate transit systems, county transportation authorities, metropolitan municipal corporations, public transportation benefit areas, and regional transit systems may contract with the state department of revenue or other appropriate entities for administration and collection of any tax authorized by RCW 81.104.150, 81.104.160, and 81.104.170.

[1992 c 101 § 30; 1990 c 43 § 45.]

RCW 81.104.900 Construction--Severability--Headings--1990 c 43.

See notes following RCW 81.100.010.

RCW 81.104.901 Section headings not part of law--Severability--Effective date--1992 c 101.

See RCW 81.112.900 through 81.112.902.

**Chapter 81.108 RCW
LOW-LEVEL RADIOACTIVE WASTE SITES**

Sections

81.108.010	Purpose.
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81.108.900	Construction.
81.108.901	Effective dates--1991 c 272.

RCW 81.108.010 Purpose.

State and national policy directs that the management of low-level radioactive waste be accomplished by a system of interstate compacts and the development of regional disposal sites. The Northwest regional compact, comprised of the states of Alaska, Hawaii, Idaho, Montana, Oregon, Utah, and Washington, has as its disposal facility the low-level radioactive waste disposal site located near Richland, Washington. This site is expected to be the sole site for disposal of low-level radioactive waste for compact members effective January 1, 1993. Future closure of this site will require significant financial resources.

Low-level radioactive waste is generated by essential activities and services that benefit the citizens of the state. Washington state's low-level radioactive waste disposal site has been used by the nation and the Northwest compact as a disposal site since 1965. The public has come to rely on access to this site for disposal of low-level radioactive waste, which requires separate handling from other solid and hazardous wastes. The price of disposing of low-level radioactive waste at the Washington state low-level radioactive waste disposal site is anticipated to increase when the federal low-level radioactive waste policy amendments act of 1985 is implemented and waste generated outside the Northwest compact states is excluded.

When these events occur, to protect Washington and other Northwest compact states' businesses and services, such as electrical production, medical and university research, and

private industries, upon which the public relies, there will be a need to regulate the rates charged by the operator of Washington's low-level radioactive waste disposal site. This chapter is adopted pursuant to section 8, chapter 21, Laws of 1990.

[1991 c 272 § 1.]

RCW 81.108.020 Definitions.

Definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Commission" means the Washington utilities and transportation commission.

(2) "Effective rate" means the highest permissible rate, calculated as the lowest contract rate plus an administrative fee, if applicable, determined pursuant to RCW 81.108.040.

(3) "Extraordinary volume" means volumes of low-level radioactive waste delivered to a site caused by nonrecurring events, outside normal operations of a generator, that are in excess of twenty thousand cubic feet or twenty percent of the preceding year's total volume at such site, whichever is less.

(4) "Extraordinary volume adjustment" means a mechanism that allocates the potential rate reduction benefits of an extraordinary volume between all generators and the generator responsible for such extraordinary volume as described in RCW 81.108.070.

(5) "Generator" means a person, partnership, association, corporation, or any other entity whatsoever that, as a part of its activities, produces low-level radioactive waste.

(6) "Inflation adjustment" means a mechanism that adjusts the maximum disposal rate by a percentage equal to the change in price levels in the preceding period, as measured by a common, verifiable price index as determined in RCW 81.108.040.

(7) "Initial rate proceeding" means the proceeding described in RCW 81.108.040.

(8) "Maximum disposal rate" means the rate described in RCW 81.108.050.

(9) "Site" means a location, structure, or property used or to be used for the storage, treatment, or disposal of low-level radioactive waste for compensation within the state of Washington.

(10) "Site operator" means a low-level radioactive waste site operating company as defined in RCW 81.04.010.

(11) "Volume adjustment" means a mechanism that adjusts the maximum disposal rate in response to material changes in volumes of waste deposited at the site during the preceding period so as to provide a level of total revenues sufficient to recover the costs to operate and maintain the site.

[1991 c 272 § 2.]

RCW 81.108.030 Commission--Powers.

(1) The commission shall have jurisdiction over the sites and site operators as set forth in this chapter.

(2)(a) The commission shall establish rates to be charged by site operators. In

establishing the rates, the commission shall assure that they are fair, just, reasonable, and sufficient considering the value of the site operator's leasehold and license interests, the unique nature of its business operations, the site operator's liability associated with the site, its investment incurred over the term of its operations, and the rate of return equivalent to that earned by comparable enterprises. The rates shall only take effect following a finding that the site operator is a monopoly pursuant to RCW 81.108.100.

(b) In exercising the power in this subsection the commission may use any standard, formula, method, or theory of valuation reasonably calculated to arrive at the objective of prescribing and authorizing fair, just, reasonable, and sufficient rates. The relation of site operator expenses to site operator revenues may be deemed the proper test of a reasonable return.

(3) In all respects in which the commission has power and authority under this chapter, applications and complaints may be made and filed with it, process issued, hearings held, opinions, orders, and decisions made and filed, petitions for rehearing filed and acted upon, and petitions for review to the superior court filed therewith, appeals filed with the appellate courts of this state, considered and disposed of by said courts in the manner, under the conditions, and subject to the limitations, and with the effect specified in this title for public service companies generally.

(4) At any time after January 1, 1992, the commission may: (a) Prescribe a system of accounts for site operators using as a starting point the existing system used by site operators; (b) audit the books of site operators; (c) obtain books and records from site operators; (d) assess penalties; and (e) require semiannual reports regarding the results of operations for the site.

(5) The commission may adopt rules necessary to carry out its functions under this chapter.

[1991 c 272 § 4.]

RCW 81.108.040 Rates--Initial determination--Fees.

(1) On or before March 1, 1992, site operators shall file a request with the commission to establish an initial maximum disposal rate. The filing shall include, at a minimum, testimony, exhibits, workpapers, summaries, annual reports, cost studies, proposed tariffs, and other documents as required by the commission in rate cases generally under its jurisdiction.

(2) After receipt of a request, the commission shall set the request for a hearing and require the site operator to provide for notice to all known customers that ship or deliver waste to the site. The proceedings before the commission shall be conducted in accordance with chapter 34.05 RCW and rules of procedure established by the commission.

(3) No later than January 1, 1993, the commission shall establish the initial maximum disposal rates that may be charged by site operators.

(4) In the initial rate proceeding the commission also shall determine the factors necessary to calculate the inflation, volume, and extraordinary volume adjustments.

(5) The commission also shall determine the administrative fee, which shall be a percentage or an amount that represents increased administrative costs associated with acceptance of small volumes of waste by a site operator. The administrative fee may be revised

by the commission from time to time upon its own motion or upon the petition of an interested person.

(6) The rates specified in this section shall only take effect following a finding that the site operator is a monopoly pursuant to RCW 81.108.100.

[1991 c 272 § 5.]

RCW 81.108.050 Maximum rates--Revisions.

(1) The maximum disposal rates that a site operator may charge generators shall be determined in accordance with this section. The rates shall include all charges for disposal services at the site.

(2) Initially, the maximum disposal rates shall be the initial rates established pursuant to RCW 81.108.040.

(3) Subsequently, the maximum disposal rates shall be adjusted in January of each year to incorporate inflation and volume adjustments. Such adjustments shall take effect thirty days after filing with the commission unless the commission authorizes that the adjustments take effect earlier, or the commission contests the calculation of the adjustments, in which case the commission may suspend the filing. A site operator shall provide notice to its customers concurrent with the filing.

(4)(a) Subsequently, a site operator may also file for revisions to the maximum disposal rates due to:

(i) Changes in any governmentally imposed fee, surcharge, or tax assessed on a volume or a gross revenue basis against or collected by the site operator, including site closure fees, perpetual care and maintenance fees, business and occupation taxes, site surveillance fees, leasehold excise taxes, commission regulatory fees, municipal taxes, and a tax or payment in lieu of taxes authorized by the state to compensate the county in which a site is located for that county's legitimate costs arising out of the presence of that site within that county; or

(ii) Factors outside the control of the site operator such as a material change in regulatory requirements regarding the physical operation of the site.

(b) Revisions to the maximum disposal rate shall take effect thirty days after filing with the commission unless the commission suspends the filing or authorizes the proposed adjustments to take effect earlier.

(5) Upon establishment of a contract rate pursuant to RCW 81.108.060 for a disposal fee, the site operator may not collect a disposal fee that is greater than the effective rate. The effective rate shall be in effect so long as such contract rate remains in effect. Adjustments to the maximum disposal rates may be made during the time an effective rate is in place. Contracts for disposal of extraordinary volumes pursuant to RCW 81.108.070 shall not be considered in determining the effective rate.

(6) The site operator may petition the commission for new maximum disposal rates at any time. Upon receipt of such a petition, the commission shall set the matter for hearing and shall issue an order within seven months of the filing of the petition. The petition shall be accompanied by the documents required to accompany the filing for initial rates. The hearing on

the petition shall be conducted in accordance with the commission's rules of practice and procedure.

(7) This section shall only take effect following a finding that the site operator is a monopoly pursuant to RCW 81.108.100.

[1997 c 243 § 1; 1991 c 272 § 6.]

RCW 81.108.060 Contracted disposal rates.

(1) At any time, a site operator may contract with any person to provide a contract disposal rate lower than the maximum disposal rate.

(2) A contract or contract amendment shall be submitted to the commission for approval at least thirty days before its effective date. The commission may approve the contract or suspend the contract and set it for hearing. If the commission takes no action within thirty days of filing, the contract or amendment shall go into effect according to its terms. Each contract filing shall be accompanied with documentation to show that the contract does not result in discrimination between generators receiving like and contemporaneous service under substantially similar circumstances and provides for the recovery of all costs associated with the provision of the service.

(3) This section shall only take effect following a finding that the site operator is a monopoly pursuant to RCW 81.108.100.

[1991 c 272 § 7.]

RCW 81.108.070 Extraordinary volume adjustment.

(1) In establishing the extraordinary volume adjustment, unless the site operator and generator of the extraordinary volume agree to a contract disposal rate, one-half of the extraordinary volume delivery shall be priced at the maximum disposal rate and one-half shall be priced at the site operator's incremental cost to receive the delivery. Such incremental cost shall be determined in the initial rate proceeding.

(2) For purposes of the subsequent calculation of the volume adjustment, one-half of the total extraordinary volume shall be included in the calculation.

(3) This section shall only take effect following a finding that the site operator is a monopoly pursuant to RCW 81.108.100.

[1991 c 272 § 8.]

RCW 81.108.080 Complaint--Hearing.

(1) At any time, the commission or an interested person may file a complaint against a site operator alleging that the rates established pursuant to RCW 81.108.040 or 81.108.050 are not in conformity with the standards set forth in RCW 81.108.030 or that the site operator is otherwise not acting in conformity with the requirements of this chapter. Upon filing of the

complaint, the commission shall cause a copy of the complaint to be served upon the site operator. The complaining party shall have the burden of proving that the maximum disposal rates determined pursuant to RCW 81.108.050 are not just, fair, reasonable, or sufficient. The hearing shall conform to the rules of practice and procedure of the commission for other complaint cases.

(2) The commission shall encourage alternate forms of dispute resolution to resolve disputes between a site operator and any other person regarding matters covered by this chapter.

[1991 c 272 § 9.]

RCW 81.108.090 Revenue statement--Fees--Delinquent fee payments.

(1) A site operator shall, on or before May 1, 1992, and each year thereafter, file with the commission a statement showing its gross operating revenue from intrastate operations for the preceding calendar year, or portion thereof, and pay to the commission a fee equal to one percent of the amount of the gross operating revenue, exclusive of site surveillance fees, perpetual care and maintenance fees, site closure fees, and state or federally imposed out-of-region surcharges.

(2) Fees collected under this chapter shall reasonably approximate the cost of supervising and regulating site operators. The commission may order a decrease in fees by March 1st of any year in which it determines that the moneys then in the radioactive waste disposal companies account of the public service revolving fund and the fees currently to be paid will exceed the reasonable cost of supervising and regulating site operators.

(3) Fees collected under this section or under any other provision of this chapter shall be paid to the commission and shall be transmitted to the state treasurer within thirty days to be deposited to the credit of the public service revolving fund.

(4) Any payment of a fee imposed by this chapter made after its due date shall include a late fee of two percent of the amount due. Delinquent fees shall accrue interest at the rate of one percent per month.

[1994 c 83 § 5; 1991 c 272 § 10.]

RCW 81.108.100 Exemptions--Monopolies--Hearings--Rates.

(1) A low-level waste disposal site operator is exempt as specified in RCW 81.108.030(2)(a), 81.108.040(6), 81.108.050(7), 81.108.060(3), and 81.108.070(3) unless a monopoly situation exists with respect to the site operated by such site operator. A monopoly situation exists if either of the following is present:

(a) No disposal facility is available to Northwest compact generators of low-level radioactive waste other than the site or sites operated by such site operator or its affiliates; or

(b) Disposal rates at other sites are not reasonable alternatives for Northwest compact generators, considering: Disposal rates at other facilities; current disposal rates charged by the site operator; historic relationships between the site operator's rates and rates at other facilities; and changes in the operator's rates considering changes in waste volumes, taxes, and fees. A monopoly situation does not exist if either of the following facilities operates or is projected to

operate after December 31, 1992:

(i) Any existing low-level radioactive waste disposal site outside the state of Washington, other than facilities operated by affiliates of a site operator, provided that such site or sites do not charge disposal rates that discriminate against Northwest compact generators, except to the extent, through December 31, 1994, such discrimination is authorized by amendment of current federal law.

(ii) An existing facility within the Northwest compact not receiving low-level radioactive waste offers to receive such waste under substantially similar terms and conditions.

(2) The exemption shall be in effect until such time as the commission finds, after notice and hearing, upon motion by the commission or upon petition by any interested party, that a monopoly situation exists or will exist as of January 1, 1993. The finding shall be based upon application of the criteria set forth in this section. The commission may assess a site operator for all of the commission's costs of supervision and regulation prior to and relative to determining whether the exemption applies to the site operator. If the commission determines that a site operator is not subject to the exemption, it shall collect its costs of supervision and regulation under RCW 81.108.090.

(3) When an exemption is in effect, any increase in the rates charged by the operator effective January 1, 1993, for services other than the base rate for disposal of solid material in packages of twelve cubic feet or less shall be no more than the percentage increase in the base rate in effect on January 1, 1993.

[1991 c 272 § 11.]

RCW 81.108.110 Competitive companies--Exemptions.

(1) At any time after this chapter has been implemented with respect to a site operator, such site operator may petition the commission to be classified as competitive. The commission may initiate classification proceedings on its own motion. The commission shall enter its final order with respect to classification within seven months from the date of filing of a company's petition or the commission's motion.

(2) The commission shall classify a site operator as a competitive company if the commission finds, after notice and hearing, that the disposal services offered are subject to competition because the company's customers have reasonably available alternatives. In determining whether a company is competitive, the commission's consideration shall include, but not be limited to:

(a) Whether the system of interstate compacts and regional disposal sites established by federal law has been implemented so that the Northwest compact site located near Richland, Washington is the exclusive site option for disposal by customers within the Northwest compact states;

(b) Whether waste generated outside the Northwest compact states is excluded; and

(c) The ability of alternative disposal sites to make functionally equivalent services readily available at competitive rates, terms, and conditions.

(3) The commission may reclassify a competitive site operator if reclassification would

protect the public interest as set forth in this section.

(4) Competitive low-level radioactive waste disposal companies shall be exempt from commission regulation and fees during the time they are so classified.

[1991 c 272 § 12.]

RCW 81.108.900 Construction.

Nothing in this chapter shall be construed to affect the jurisdiction of another state agency.

[1991 c 272 § 13.]

RCW 81.108.901 Effective dates--1991 c 272.

(1) Sections 1 through 15 and 22 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions. Sections 1 through 14 and 22 of this act shall take effect July 1, 1991, and section 15 of this act shall take effect immediately [May 20, 1991].

(2) Sections 16 through 21 and 23 of this act shall take effect January 1, 1993.

[1991 c 272 § 24.]

**Chapter 81.112 RCW
REGIONAL TRANSIT AUTHORITIES**

(Formerly: Regional transportation authorities)

Sections

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81.112.310	Sale and leaseback--Conditions.
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81.112.330	Sale and leaseback--Restrictions, requirements.
81.112.900	Section headings not part of law--1992 c 101.
81.112.901	Severability--1992 c 101.
81.112.902	Effective date--1992 c 101.

Notes:

Additional powers: RCW 81.104.120.

Funding sources

employer taxes: RCW 81.104.150.

sales and use taxes: RCW 81.104.170.

vehicle taxes: RCW 81.104.160.

RCW 81.112.010 Findings--Intent.

The legislature recognizes that existing transportation facilities in the central Puget Sound area are inadequate to address mobility needs of the area. The geography of the region, travel demand growth, and public resistance to new roadways combine to further necessitate the rapid development of alternative modes of travel.

The legislature finds that local governments have been effective in cooperatively planning a multicounty, high capacity transportation system. However, a continued multijurisdictional approach to funding, construction, and operation of a multicounty high capacity transportation system may impair the successful implementation of such a system.

The legislature finds that a single agency will be more effective than several local jurisdictions working collectively at planning, developing, operating, and funding a high capacity transportation system. The single agency's services must be carefully integrated and coordinated with public transportation services currently provided. As the single agency's services are established, any public transportation services currently provided that are duplicative should be eliminated. Further, the single agency must coordinate its activities with other agencies providing local and state roadway services, implementing comprehensive planning, and implementing transportation demand management programs and assist in developing infrastructure to support high capacity systems including but not limited to feeder systems, park and ride facilities, intermodal centers, and related roadway and operational facilities. Coordination can be best achieved through common governance, such as integrated governing boards.

It is therefore the policy of the state of Washington to empower counties in the state's most populous region to create a local agency for planning and implementing a high capacity transportation system within that region. The authorization for such an agency, except as specifically provided in this chapter, is not intended to limit the powers of existing transit agencies.

[1992 c 101 § 1.]

RCW 81.112.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

- (1) "Authority" means a regional transit authority authorized under this chapter.
- (2) "Board" means the board of a regional transit authority.
- (3) "Service area" or "area" means the area included within the boundaries of a regional transit authority.
- (4) "System" means a regional transit system authorized under this chapter and under the jurisdiction of a regional transit authority.
- (5) "Facilities" means any lands, interest in land, air rights over lands, and improvements thereto including vessel terminals, and any equipment, vehicles, vessels, and other components necessary to support the system.
- (6) "Proof of payment" means evidence of fare prepayment authorized by a regional transit authority for the use of trains, including but not limited to commuter trains and light rail trains.

[1999 c 20 § 2; 1992 c 101 § 2.]

Notes:

Purpose--Intent--1999 c 20: See note following RCW 81.112.210.

RCW 81.112.030 Regional transit authority.

Two or more contiguous counties each having a population of four hundred thousand persons or more may establish a regional transit authority to develop and operate a high capacity transportation system as defined in chapter 81.104 RCW.

The authority shall be formed in the following manner:

- (1) The joint regional policy committee created pursuant to RCW 81.104.040 shall adopt a system and financing plan, including the definition of the service area. This action shall be completed by September 1, 1992, contingent upon satisfactory completion of the planning process defined in RCW 81.104.100. The final system plan shall be adopted no later than June 30, 1993. In addition to the requirements of RCW 81.104.100, the plan for the proposed system shall provide explicitly for a minimum portion of new tax revenues to be allocated to local transit agencies for interim express services. Upon adoption the joint regional policy committee shall immediately transmit the plan to the county legislative authorities within the adopted service area.
- (2) The legislative authorities of the counties within the service area shall decide by resolution whether to participate in the authority. This action shall be completed within forty-five days following receipt of the adopted plan or by August 13, 1993, whichever comes first.

(3) Each county that chooses to participate in the authority shall appoint its board members as set forth in RCW 81.112.040 and shall submit its list of members to the secretary of the Washington state department of transportation. These actions must be completed within thirty days following each county's decision to participate in the authority.

(4) The secretary shall call the first meeting of the authority, to be held within thirty days following receipt of the appointments. At its first meeting, the authority shall elect officers and provide for the adoption of rules and other operating procedures.

(5) The authority is formally constituted at its first meeting and the board shall begin taking steps toward implementation of the system and financing plan adopted by the joint regional policy committee. If the joint regional policy committee fails to adopt a plan by June 30, 1993, the authority shall proceed to do so based on the work completed by that date by the joint regional policy committee. Upon formation of the authority, the joint regional policy committee shall cease to exist. The authority may make minor modifications to the plan as deemed necessary and shall at a minimum review local transit agencies' plans to ensure feeder service/high capacity transit service integration, ensure fare integration, and ensure avoidance of parallel competitive services. The authority shall also conduct a minimum thirty-day public comment period.

(6) If the authority determines that major modifications to the plan are necessary before the initial ballot proposition is submitted to the voters, the authority may make those modifications with a favorable vote of two-thirds of the entire membership. Any such modification shall be subject to the review process set forth in RCW 81.104.110. The modified plan shall be transmitted to the legislative authorities of the participating counties. The legislative authorities shall have forty-five days following receipt to act by motion or ordinance to confirm or rescind their continued participation in the authority.

(7) If any county opts to not participate in the authority, but two or more contiguous counties do choose to continue to participate, the authority's board shall be revised accordingly. The authority shall, within forty-five days, redefine the system and financing plan to reflect elimination of one or more counties, and submit the redefined plan to the legislative authorities of the remaining counties for their decision as to whether to continue to participate. This action shall be completed within forty-five days following receipt of the redefined plan.

(8) The authority shall place on the ballot within two years of the authority's formation, a single ballot proposition to authorize the imposition of taxes to support the implementation of an appropriate phase of the plan within its service area. In addition to the system plan requirements contained in RCW 81.104.100(2)(d), the system plan approved by the authority's board before the submittal of a proposition to the voters shall contain an equity element which:

(a) Identifies revenues anticipated to be generated by corridor and by county within the authority's boundaries;

(b) Identifies the phasing of construction and operation of high capacity system facilities, services, and benefits in each corridor. Phasing decisions should give priority to jurisdictions which have adopted transit-supportive land use plans; and

(c) Identifies the degree to which revenues generated within each county will benefit the residents of that county, and identifies when such benefits will accrue.

A simple majority of those voting within the boundaries of the authority is required for approval. If the vote is affirmative, the authority shall begin implementation of the projects identified in the proposition. However, the authority may not submit any authorizing proposition for voter-approved taxes prior to July 1, 1993; nor may the authority issue bonds or form any local improvement district prior to July 1, 1993.

(9) If the vote on a proposition fails, the board may redefine the proposition, make changes to the authority boundaries, and make corresponding changes to the composition of the board. If the composition of the board is changed, the participating counties shall revise the membership of the board accordingly. The board may then submit the revised proposition or a different proposition to the voters. No single proposition may be submitted to the voters more than twice. The authority may place additional propositions on the ballot to impose taxes to support additional phases of plan implementation.

If the authority is unable to achieve a positive vote on a proposition within two years from the date of the first election on a proposition, the board may, by resolution, reconstitute the authority as a single-county body. With a two-thirds vote of the entire membership of the voting members, the board may also dissolve the authority.

[1994 c 44 § 1; 1993 sp.s. c 23 § 62; 1992 c 101 § 3.]

Notes:

Effective dates--1993 sp.s. c 23: See note following RCW 43.89.010.

RCW 81.112.040 Board appointments--Voting--Expenses.

(1) The regional transit authority shall be governed by a board consisting of representatives appointed by the county executive and confirmed by the council or other legislative authority of each member county. Membership shall be based on population from that portion of each county which lies within the service area. Board members shall be appointed initially on the basis of one for each one hundred forty-five thousand population within the county. Such appointments shall be made following consultation with city and town jurisdictions within the service area. In addition, the secretary of transportation or the secretary's designee shall serve as a member of the board and may have voting status with approval of a majority of the other members of the board. Only board members, not including alternates or designees, may cast votes.

Each member of the board, except the secretary of transportation or the secretary's designee, shall be:

- (a) An elected official who serves on the legislative authority of a city or as mayor of a city within the boundaries of the authority;
- (b) On the legislative authority of the county, if fifty percent of the population of the legislative official's district is within the authority boundaries; or
- (c) A county executive from a member county within the authority boundaries.

When making appointments, each county executive shall ensure that representation on the board includes an elected city official representing the largest city in each county and assures proportional representation from other cities, and representation from unincorporated areas of

each county within the service area. At least one-half of all appointees from each county shall serve on the governing authority of a public transportation system.

Members appointed from each county shall serve staggered four-year terms. Vacancies shall be filled by appointment for the remainder of the unexpired term of the position being vacated.

The governing board shall be reconstituted, with regard to the number of representatives from each county, on a population basis, using the official office of financial management population estimates, five years after its initial formation and, at minimum, in the year following each official federal census. The board membership may be reduced, maintained, or expanded to reflect population changes but under no circumstances may the board membership exceed twenty-five.

(2) Major decisions of the authority shall require a favorable vote of two-thirds of the entire membership of the voting members. "Major decisions" include at least the following: System plan adoption and amendment; system phasing decisions; annual budget adoption; authorization of annexations; modification of board composition; and executive director employment.

(3) Each member of the board is eligible to be reimbursed for travel expenses in accordance with RCW 43.03.050 and 43.03.060 and to receive compensation as provided in RCW 43.03.250.

[1994 c 109 § 1; 1992 c 101 § 4.]

RCW 81.112.050 Area included--Elections--Expiration of subsection.

(1) At the time of formation, the area to be included within the boundary of the authority shall be that area set forth in the system plan adopted by the joint regional policy committee. Prior to submitting the system and financing plan to the voters, the authority may make adjustments to the boundaries as deemed appropriate but must assure that, to the extent possible, the boundaries: (a) Include the largest-population urban growth area designated by each county under chapter 36.70A RCW; and (b) follow election precinct boundaries. If a portion of any city is determined to be within the service area, the entire city must be included within the boundaries of the authority.

(2) After voters within the authority boundaries have approved the system and financing plan, elections to add areas contiguous to the authority boundaries may be called by resolution of the regional transit authority, after consultation with affected transit agencies and with the concurrence of the legislative authority of the city or town if the area is incorporated, or with the concurrence of the county legislative authority if the area is unincorporated. Only those areas that would benefit from the services provided by the authority may be included and services or projects proposed for the area must be consistent with the regional transportation plan. The election may include a single ballot proposition providing for annexation to the authority boundaries and imposition of the taxes at rates already imposed within the authority boundaries.

(3) Upon receipt of a resolution requesting exclusion from the boundaries of the authority from a city whose municipal boundaries cross the boundaries of an authority and thereby result

in only a portion of the city being subject to local option taxes imposed by the authority under chapters 81.104 and 81.112 RCW in order to implement a high-capacity transit plan, and where the vote to approve the city's incorporation occurred simultaneously with an election approving the local option taxes, then upon a two-thirds majority vote of the governing board of the authority, the governing board shall redraw the boundaries of the authority to exclude that portion of the city that is located within the authority's boundaries, and the excluded area is no longer subject to local option taxes imposed by the authority. This subsection expires December 31, 1998.

[1998 c 192 § 1; 1992 c 101 § 5.]

RCW 81.112.060 Powers.

An authority shall have the following powers:

- (1) To establish offices, departments, boards, and commissions that are necessary to carry out the purposes of the authority, and to prescribe the functions, powers, and duties thereof.
- (2) To appoint or provide for the appointment of, and to remove or to provide for the removal of, all officers and employees of the authority.
- (3) To fix the salaries, wages, and other compensation of all officers and employees of the authority.
- (4) To employ such engineering, legal, financial, or other specialized personnel as may be necessary to accomplish the purposes of the authority.
- (5) To determine risks, hazards, and liabilities in order to obtain insurance consistent with these determinations. This insurance may include any types of insurance covering, and for the benefit of, one or more parties with whom the authority contracts for any purpose, and insurance for the benefit of its board members, authority officers, and employees to insure against liability for acts or omissions while performing or in good faith purporting to perform their official duties. All insurance obtained for construction of authority projects with a total project cost exceeding one hundred million dollars may be acquired by bid or by negotiation through December 31, 2006. In order to allow the authority flexibility to secure appropriate insurance by negotiation, the authority is exempt from RCW 48.30.270.

[2000 2nd sp.s. c 4 § 32; 1992 c 101 § 6.]

RCW 81.112.070 General powers.

In addition to the powers specifically granted by this chapter an authority shall have all powers necessary to implement a high capacity transportation system and to develop revenues for system support. An authority may contract with the United States or any agency thereof, any state or agency thereof, any public transportation benefit area, any county, county transportation authority, city, metropolitan municipal corporation, special district, or governmental agency, within or without the state, and any private person, firm, or corporation for: (1) The purpose of receiving gifts or grants or securing loans or advances for preliminary planning and feasibility studies; (2) the design, construction, or operation of high capacity transportation system

facilities; or (3) the provision or receipt of services, facilities, or property rights to provide revenues for the system. An authority shall have the power to contract pursuant to RCW 39.33.050. In addition, an authority may contract with any governmental agency or with any private person, firm, or corporation for the use by either contracting party of all or any part of the facilities, structures, lands, interests in lands, air rights over lands and rights of way of all kinds which are owned, leased, or held by the other party and for the purpose of planning, constructing, or operating any facility or performing any service that the authority may be authorized to operate or perform, on such terms as may be agreed upon by the contracting parties. Before any contract for the lease or operation of any authority facilities is let to any private person, firm, or corporation, a general schedule of rental rates for equipment with or without operators applicable to all private certificated carriers shall be publicly posted, and for other facilities competitive bids shall first be called upon such notice, bidder qualifications, and bid conditions as the board shall determine. This shall allow use of negotiated procurements.

[1992 c 101 § 7.]

RCW 81.112.080 Additional powers--Acquisition of facilities--Disposal of property--Rates, tolls, fares, charges.

An authority shall have the following powers in addition to the general powers granted by this chapter:

- (1) To carry out the planning processes set forth in RCW 81.104.100;
- (2) To acquire by purchase, condemnation, gift, or grant and to lease, construct, add to, improve, replace, repair, maintain, operate, and regulate the use of high capacity transportation facilities and properties within authority boundaries including surface, underground, or overhead railways, tramways, busways, buses, bus sets, entrained and linked buses, ferries, or other means of local transportation except taxis, and including escalators, moving sidewalks, personal rapid transit systems or other people-moving systems, passenger terminal and parking facilities and properties, and such other facilities and properties as may be necessary for passenger, vehicular, and vessel access to and from such people-moving systems, terminal and parking facilities and properties, together with all lands, rights of way, property, equipment, and accessories necessary for such high capacity transportation systems. When developing specifications for high capacity transportation system operating equipment, an authority shall take into account efforts to establish or sustain a domestic manufacturing capacity for such equipment. The right of eminent domain shall be exercised by an authority in the same manner and by the same procedure as or may be provided by law for cities of the first class, except insofar as such laws may be inconsistent with the provisions of this chapter. Public transportation facilities and properties which are owned by any city, county, county transportation authority, public transportation benefit area, or metropolitan municipal corporation may be acquired or used by an authority only with the consent of the agency owning such facilities. Such agencies are hereby authorized to convey or lease such facilities to an authority or to contract for their joint use on such terms as may be fixed by agreement between the agency and the authority.

The facilities and properties of an authority whose vehicles will operate primarily within

the rights of way of public streets, roads, or highways, may be acquired, developed, and operated without the corridor and design hearings that are required by RCW 35.58.273 for mass transit facilities operating on a separate right of way;

(3) To dispose of any real or personal property acquired in connection with any authority function and that is no longer required for the purposes of the authority, in the same manner as provided for cities of the first class. When an authority determines that a facility or any part thereof that has been acquired from any public agency without compensation is no longer required for authority purposes, but is required by the agency from which it was acquired, the authority shall by resolution transfer it to such agency;

(4) To fix rates, tolls, fares, and charges for the use of such facilities and to establish various routes and classes of service. Fares or charges may be adjusted or eliminated for any distinguishable class of users.

[1992 c 101 § 8.]

RCW 81.112.090 Agreements with operators of high capacity transportation services.

Except in accordance with an agreement made as provided in this section, upon the date an authority begins high capacity transportation service, no person or private corporation may operate a high capacity transportation service within the authority boundary with the exception of services owned or operated by any corporation or organization solely for the purposes of the corporation or organization and for the use of which no fee or fare is charged.

The authority and any person or corporation legally operating a high capacity transportation service wholly within or partly within and partly without the authority boundary on the date an authority begins high capacity transportation service may enter into an agreement under which such person or corporation may continue to operate such service or any part thereof for such time and upon such terms and conditions as provided in such agreement. Such agreement shall provide for a periodic review of the terms and conditions contained therein. Where any such high capacity transportation service will be required to cease to operate within the authority boundary, the authority may agree with the owner of such service to purchase the assets used in providing such service, or if no agreement can be reached, an authority shall condemn such assets in the manner and by the same procedure as is or may be provided by law for the condemnation of other properties for cities of the first class, except insofar as such laws may be inconsistent with this chapter.

Wherever a privately owned public carrier operates wholly or partly within an authority boundary, the Washington utilities and transportation commission shall continue to exercise jurisdiction over such operation as provided by law.

[1992 c 101 § 9.]

RCW 81.112.100 Transfer of local government powers to authority.

An authority shall have and exercise all rights with respect to the construction, acquisition, maintenance, operation, extension, alteration, repair, control and management of

high capacity transportation system facilities that are identified in the system plan developed pursuant to RCW 81.104.100 that any city, county, county transportation authority, metropolitan municipal corporation, or public transportation benefit area within the authority boundary has been previously empowered to exercise and such powers shall not thereafter be exercised by such agencies without the consent of the authority. Nothing in this chapter shall restrict development, construction, or operation of a personal rapid transit system by a city or county.

An authority may adopt, in whole or in part, and may complete, modify, or terminate any planning, environmental review, or procurement processes related to the high capacity transportation system that had been commenced by a joint regional policy committee or a city, county, county transportation authority, metropolitan municipality, or public transportation benefit area prior to the formation of the authority.

[1992 c 101 § 10.]

RCW 81.112.110 Acquisition of existing system--Components.

If an authority acquires any existing components of a high capacity transportation system, it shall assume and observe all existing labor contracts relating to the transportation system and, to the extent necessary for operation of facilities, all of the employees of such acquired transportation system whose duties are necessary to operate efficiently the facilities acquired shall be appointed to comparable positions to those which they held at the time of such transfer, and no employee or retired or pensioned employee of such transportation systems shall be placed in any worse position with respect to pension seniority, wages, sick leave, vacation or other benefits that he or she enjoyed as an employee of the transportation system prior to such acquisition. At such times as may be required by such contracts, the authority shall engage in collective bargaining with the duly appointed representatives of any employee labor organization having existing contracts with the acquired transportation system and may enter into labor contracts with such employee labor organization. Facilities and equipment which are acquired after July 1, 1993, related to high capacity transportation services which are to be assumed by the authority as specifically identified in the adopted system plan shall be acquired by the authority in a manner consistent with RCW 81.112.070 through 81.112.100.

[1992 c 101 § 11.]

RCW 81.112.120 Treasurer--Funds--Auditor--Bond.

The board of an authority, by resolution, shall designate a person having experience in financial or fiscal matters as treasurer of the authority. The board may designate, with the concurrence of the treasurer, the treasurer of a county within which the authority is located. Such a treasurer shall possess all of the powers, responsibilities, and duties the county treasurer possesses for a public transportation benefit area authority related to investing surplus authority funds. The board shall require a bond with a surety company authorized to do business in the state of Washington in an amount and under the terms and conditions the board, by resolution, from time to time finds will protect the authority against loss. The premium on any such bond

shall be paid by the authority.

All authority funds shall be paid to the treasurer and shall be disbursed by the treasurer only on warrants issued by the authority upon orders or vouchers approved by the board.

The treasurer shall establish a special fund, into which shall be paid all authority funds, and the treasurer shall maintain such special accounts as may be created by the authority into which shall be placed all money as the board may, by resolution, direct.

If the treasurer of the authority is the treasurer of a county, all authority funds shall be deposited with the county depository under the same restrictions, contracts, and security as provided for county depositories. If the treasurer of the authority is some other person, all funds shall be deposited in such bank or banks authorized to do business in this state that have qualified for insured deposits under any federal deposit insurance act as the board, by resolution, shall designate.

The authority may by resolution designate a person having experience in financial or fiscal matters, as the auditor of the authority. Such auditor shall possess all of the powers, responsibilities, and duties related to creating and maintaining funds, issuing warrants, and maintaining a record of receipts and disbursements.

The board may provide and require a reasonable bond of any other person handling moneys or securities of the authority, but the authority shall pay the premium on the bond.

[1992 c 101 § 12.]

RCW 81.112.130 General obligation bonds.

Notwithstanding RCW 39.36.020(1), an authority may at any time contract indebtedness or borrow money for authority purposes and may issue general obligation bonds in an amount not exceeding, together with any existing indebtedness of the authority not authorized by the voters, one and one-half percent of the value of the taxable property within the boundaries of the authority; and with the assent of three-fifths of the voters therein voting at an election called for that purpose, may contract indebtedness or borrow money for authority purposes and may issue general obligation bonds therefor, provided the total indebtedness of the authority shall not exceed five percent of the value of the taxable property therein. Such bonds shall be issued and sold in accordance with chapter 39.46 RCW.

The term "value of the taxable property" shall have the meaning set forth in RCW 39.36.015.

[1992 c 101 § 13.]

RCW 81.112.140 Revenue bonds.

(1) An authority may issue revenue bonds to provide funds to carry out its authorized functions without submitting the matter to the voters of the authority. The authority shall create a special fund or funds for the sole purpose of paying the principal of and interest on the bonds of each such issue, into which fund or funds the authority may obligate itself to pay such amounts of the gross revenue of the high capacity transportation system constructed, acquired, improved,

added to, or repaired out of the proceeds of sale of such bonds, as the authority shall determine and may obligate the authority to pay such amounts out of otherwise unpledged revenue that may be derived from the ownership, use, or operation of properties or facilities owned, used, or operated incident to the performance of the authorized function for which such bonds are issued or out of otherwise unpledged fees, tolls, charges, tariffs, fares, rentals, special taxes, or other sources of payment lawfully authorized for such purpose, as the authority shall determine. The principal of, and interest on, such bonds shall be payable only out of such special fund or funds, and the owners of such bonds shall have a lien and charge against the gross revenue of such high capacity transportation system or any other revenue, fees, tolls, charges, tariffs, fares, special taxes, or other authorized sources pledged to the payment of such bonds.

Such revenue bonds and the interest thereon issued against such fund or funds shall be a valid claim of the owners thereof only as against such fund or funds and the revenue pledged therefor, and shall not constitute a general indebtedness of the authority.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1992 c 101 § 14.]

RCW 81.112.150 Local improvement districts authorized--Special assessment bonds.

(1) An authority may form a local improvement district to provide any transportation improvement it has the authority to provide, impose special assessments on all property specially benefited by the transportation improvements, and issue special assessment bonds or revenue bonds to fund the costs of the transportation improvement. Local improvement districts shall be created and assessments shall be made and collected pursuant to chapters 35.43, 35.44, 35.49, 35.50, 35.51, 35.53, and 35.54 RCW.

(2) The board shall by resolution establish for each special assessment bond issue the amount, date, terms, conditions, denominations, maximum fixed or variable interest rate or rates, maturity or maturities, redemption rights, registration privileges, if any, covenants, and form, including registration as to principal and interest, registration as to principal only, or bearer. Registration may include, but not be limited to: (a) A book entry system of recording the ownership of a bond whether or not physical bonds are issued; or (b) recording the ownership of a bond together with the requirement that the transfer of ownership may only be effected by the surrender of the old bond and either the reissuance of the old bond or the issuance of a new bond to the new owner. Facsimile signatures may be used on the bonds and any coupons. The maximum term of any special assessment bonds shall not exceed thirty years beyond the date of issue. Special assessment bonds issued pursuant to this section shall not be an indebtedness of the authority issuing the bonds, and the interest and principal on the bonds shall only be payable from special assessments made for the improvement for which the bonds were issued and any local improvement guaranty fund that the authority has created. The owner or bearer of a special assessment bond or any interest coupon issued pursuant to this section shall not have any claim against the authority arising from the bond or coupon except for the payment from special assessments made for the improvement for which the bonds were issued and any local

improvement guaranty fund the authority has created. The authority issuing the special assessment bonds is not liable to the owner or bearer of any special assessment bond or any interest coupon issued pursuant to this section for any loss occurring in the lawful operation of its local improvement guaranty fund. The substance of the limitations included in this subsection shall be plainly printed, written, or engraved on each special assessment bond issued pursuant to this section.

(3) Assessments shall reflect any credits given by the authority for real property or property right donations made pursuant to RCW 47.14.030.

(4) The board may establish and pay moneys into a local improvement guaranty fund to guarantee special assessment bonds issued by the authority.

[1992 c 101 § 15.]

RCW 81.112.160 County assessor's duties.

It shall be the duty of the assessor of each component county to certify annually to a regional transit authority the aggregate assessed valuation of all taxable property within the boundaries of the authority as the same appears from the last assessment roll of the county.

[1992 c 101 § 16.]

RCW 81.112.170 Interim financing.

A regional transit authority may apply for high capacity transportation account funds and for central Puget Sound account funds for high capacity transit planning and system development.

Transit agencies contained wholly or partly within a regional transit authority may make grants or loans to the authority for high capacity transportation planning and system development.

[1992 c 101 § 17.]

RCW 81.112.180 Rail fixed guideway system--Safety and security program plan.

(1) Each regional transit authority that owns or operates a rail fixed guideway system as defined in RCW 81.104.015 shall submit a system safety and security program plan for that guideway to the state department of transportation by September 1, 1999, or at least three months before beginning operations or instituting revisions to its plan. This plan must describe the authority's procedures for (a) reporting and investigating reportable accidents, unacceptable hazardous conditions, and security breaches, (b) submitting corrective action plans and annual safety and security audit reports, (c) facilitating on-site safety and security reviews by the state department of transportation, and (d) addressing passenger and employee security. The plan must, at a minimum, conform to the standards adopted by the state department of transportation. If required by the department, the regional transit authority shall revise its plan to incorporate the

department's review comments within sixty days after their receipt, and resubmit its revised plan for review.

(2) Each regional transit authority shall implement and comply with its system safety and security program plan. The regional transit authority shall perform internal safety and security audits to evaluate its compliance with the plan, and submit its audit schedule to the department of transportation no later than December 15th each year. The regional transit authority shall prepare an annual report for its internal safety and security audits undertaken in the prior year and submit it to the department no later than February 15th. This annual report must include the dates the audits were conducted, the scope of the audit activity, the audit findings and recommendations, the status of any corrective actions taken as a result of the audit activity, and the results of each audit in terms of the adequacy and effectiveness of the plan.

(3) Each regional transit authority shall notify the department of transportation within twenty-four hours of an occurrence of a reportable accident, unacceptable hazardous condition, or security breach. The department may adopt rules further defining a reportable accident, unacceptable hazardous condition, or security breach. The regional transit authority shall investigate all reportable accidents, unacceptable hazardous conditions, or security breaches and provide a written investigation report to the department within forty-five calendar days after the reportable accident, unacceptable hazardous condition, or security breach.

(4) The security section of the safety and security plan required in subsection (1)(d) of this section is exempt from public disclosure under chapter 42.17 RCW. However, the activities and plans as described in subsections (1)(a), (b), and (c), (2), and (3) of this section are not subject to this exemption.

[1999 c 202 § 6.]

Notes:

Effective date--1999 c 202: See note following RCW 35.21.228.

RCW 81.112.210 Fare payment--Fines and penalties established--Enforcement.

(1) An authority is authorized to establish, by resolution, a schedule of fines and penalties for civil infractions established in RCW 81.112.220. Fines established by a regional transit authority shall not exceed those imposed for class 1 infractions under RCW 7.80.120.

(2)(a) A regional transit authority may designate persons to monitor fare payment who are equivalent to and are authorized to exercise all the powers of an enforcement officer, defined in RCW 7.80.040. An authority is authorized to employ personnel to either monitor fare payment, or to contract for such services, or both.

(b) In addition to the specific powers granted to enforcement officers under RCW 7.80.050 and 7.80.060, persons designated to monitor fare payment also have the authority to take the following actions:

- (i) Request proof of payment from passengers;
- (ii) Request personal identification from a passenger who does not produce proof of payment when requested;
- (iii) Issue a citation conforming to the requirements established in RCW 7.80.070; and

(iv) Request that a passenger leave the regional transit authority train, including but not limited to commuter trains and light rail trains, when the passenger has not produced proof of payment after being asked to do so by a person designated to monitor fare payment.

(3) Regional transit authorities shall keep records of citations in the manner prescribed by RCW 7.80.150. All civil infractions established by chapter 20, Laws of 1999 shall be heard and determined by a district court as provided in RCW 7.80.010 (1) and (4).

[1999 c 20 § 3.]

Notes:

Purpose--Intent--1999 c 20: "The purpose of this act is to facilitate ease of boarding of commuter trains and light rail trains operated by regional transit authorities by allowing for barrier free entry ways. This act provides regional transit authorities with the power to require proof of payment; to set a schedule of fines and penalties not to exceed those classified as class 1 infractions under RCW 7.80.120; to employ individuals to monitor fare payment or contract for such services; to issue citations for fare nonpayment or related activities; and to keep records regarding citations issued for the purpose of tracking violations and issuing citations consistent with established schedules. This act is intended to be consistent with and implemented pursuant to chapter 7.80 RCW with regard to civil infractions, the issuance of citations, and the maintenance of citation records." [1999 c 20 § 1.]

RCW 81.112.220 Fare payment--Proof of payment--Civil infractions.

(1) Persons traveling on trains, including but not limited to commuter trains or light rail trains, operated by an authority, shall pay the fare established by the authority. Such persons shall produce proof of payment when requested by a person designated to monitor fare payment.

(2) The following constitute civil infractions punishable according to the schedule of fines and penalties established by the authority under RCW 81.112.210(1):

(a) Failure to pay the required fare;

(b) Failure to display proof of payment when requested to do so by a person designated to monitor fare payment; and

(c) Failure to depart the train, including but not limited to commuter trains and light rail trains, when requested to do so by a person designated to monitor fare payment.

[1999 c 20 § 4.]

Notes:

Purpose--Intent--1999 c 20: See note following RCW 81.112.210.

RCW 81.112.230 Fare payment--Prosecution for theft, trespass, or other charges.

Nothing in RCW 81.112.020 and 81.112.210 through 81.112.230 shall be deemed to prevent law enforcement authorities from prosecuting for theft, trespass, or other charges by any individual who:

(1) Fails to pay the required fare on more than one occasion within a twelve-month period;

(2) Fails to sign a notice of civil infraction; or

(3) Fails to depart the train, including but not limited to commuter trains and light rail

trains, when requested to do so by a person designated to monitor fare payment.

[1999 c 20 § 5.]

Notes:

Purpose--Intent--1999 c 20: See note following RCW 81.112.210.

RCW 81.112.300 Sale and leaseback, similar transactions--Authorized.

(1) In order to enable regional transit authorities to acquire or finance equipment or facilities, or reduce the cost of equipment or facilities, regional transit authorities may enter into sale and leaseback, leaseout and leaseback, and other similar transactions with respect to equipment, facilities, and other real and personal property. In connection with any such transaction, a regional transit authority may execute, as it considers appropriate, contracts, agreements, notes, security agreements, conveyances, bills of sale, deeds, leases as lessee or lessor, and currency hedges, defeasance arrangements, interest rate, currency or other swap transactions, one or more payment undertaking agreements, and agreements relating to foreign and domestic currency. These agreements or instruments must have terms, maturities, durations, provisions as to governing laws, grants of security interests, and other provisions that are approved by the board of the regional transit authority.

(2) "Payment undertaking agreement" means one or more agreements, undertakings or arrangements under which all or a portion of the funds generated by a sale and leaseback, leaseout and leaseback, or other similar transaction are directed or paid over to a financial institution, insurance company, or other entity that agrees to meet or fulfill, in consideration for the funds, some or all of the obligations of the regional transit authority, or any public corporation or other entity created under RCW 81.112.320, to make future rent, debt service, or purchase price installment payments in connection with the transaction.

[2000 2nd sp.s. c 4 § 18.]

Notes:

Findings--2000 2nd sp.s. c 4 §§ 18-30: "The legislature finds that additional funds or other benefits can be made available to Washington regional transit authorities by facilitating their entry into sale and leaseback, leaseout and leaseback, and similar transactions that provide to private parties, in consideration for the funds or other benefits obtained by the regional transit authorities, tax benefits that are not otherwise available to regional transit authorities. The legislature further finds that such transactions have been encouraged by agencies of the federal government as ways to provide additional funds for public facilities. To facilitate such transactions for regional transit authorities, the legislature has determined that while regional transit authorities may currently have the necessary statutory authority and may currently enjoy exemptions from Washington state taxes for such transactions, an explicit statement of statutory authority and exemption from Washington state taxes is necessary and helpful for the parties to such transactions. In recognition of the complexity of such transactions, the legislature desires that the authority and exemptions provided by RCW 81.112.300, 81.112.310, 81.112.320, 82.08.834, 82.12.834, 82.04.050, 82.04.4201, 82.29A.134, 82.45.010, 84.36.605, 35.21.756, 35.21.755, and 81.112.330 be subject to certain limitations and be granted for a period as specified in RCW 81.112.330." [2000 2nd sp.s. c 4 § 17.]

Construction--2000 2nd sp.s. c 4 §§ 18-30: "The authority granted by RCW 81.112.300, 81.112.310, 81.112.320, 82.08.834, 82.12.834, 82.04.050, 82.04.4201, 82.29A.134, 82.45.010, 84.36.605, 35.21.756,

35.21.755, and 81.112.330 is in addition and supplemental to any authority previously granted and does not limit nor is limited by any other powers or authority previously granted to regional transit authorities or any public corporation, or restrictions on such powers or authority. Nothing in RCW 81.112.300, 81.112.310, 81.112.320, 82.08.834, 82.12.834, 82.04.050, 82.04.4201, 82.29A.134, 82.45.010, 84.36.605, 35.21.756, 35.21.755, and 81.112.330 limits other statutory authority previously granted to regional transit authorities or public corporations or other tax exemptions granted to regional transit authorities or public corporations. Nothing in RCW 81.112.300, 81.112.310, 81.112.320, 82.08.834, 82.12.834, 82.04.050, 82.04.4201, 82.29A.134, 82.45.010, 84.36.605, 35.21.756, 35.21.755, and 81.112.330 limits the authority of the state, any political subdivision thereof, or any other public or municipal corporation to undertake the activities described in RCW 81.112.300, 81.112.310, 81.112.320, 82.08.834, 82.12.834, 82.04.050, 82.04.4201, 82.29A.134, 82.45.010, 84.36.605, 35.21.756, 35.21.755, and 81.112.330 as expressly or impliedly authorized by other provisions of law. Nothing in RCW 81.112.300, 81.112.310, 81.112.320, 82.08.834, 82.12.834, 82.04.050, 82.04.4201, 82.29A.134, 82.45.010, 84.36.605, 35.21.756, 35.21.755, and 81.112.330 is an authorization to provide indemnification to the extent the indemnification is prohibited or restricted by other provisions of law or the Constitution of the state of Washington." [2000 2nd sp.s. c 4 § 31.]

RCW 81.112.310 Sale and leaseback--Conditions.

Transactions undertaken under RCW 81.112.300 are subject to the following conditions:

(1) The financial institution, insurance company, or other entity that enters into a payment undertaking agreement with the regional transit authority or public development corporation or entity created under RCW 81.112.320 as a counterparty must have a rating from at least two nationally recognized credit rating agencies, as of the date of execution of the payment undertaking agreement, that is within the two highest long-term investment grade rating categories, without regard to subcategories, or the obligations of the counterparty must be guaranteed by a financial institution, insurance company, or other entity with that credit rating. The payment undertaking agreement must require that the obligations of the counterparty or the guarantor, as the case may be, must be collateralized by collateral of a type and in an amount specified by the governing body of the regional transit authority if the credit ratings of the counterparty or its guarantor fall below the level required by this subsection.

(2) The amount to be paid by the counterparties under payment undertaking agreements for a transaction under the terms of the agreements, when combined with the amount of securities, deposits, and investments set aside by the regional transit authority for payment in respect of the transactions, together with interest or other earnings on the securities, deposits, or investments, must be sufficient to pay when due all amounts required to be paid by the regional transit authority, or public corporation or entity created under RCW 81.112.320, as rent, debt service, or installments of purchase price, as the case may be, over the full term of the transaction plus any optional purchase price due under the transaction. A certification by an independent financial expert, banker, or certified public accountant, who is not an employee of the regional transit authority or public corporation or entity created under RCW 81.112.320, certifying compliance with this requirement is conclusive evidence that the arrangements, by their terms, comply with the requirement under this subsection on the sufficiency of the amount.

(3) The payment undertaking agreements, and all other basic and material agreements entered into in connection with the transactions, must specify that the parties to the agreements

consent to the jurisdiction of state courts of Washington for disputes arising out of the agreements and agree not to contest venue before such courts. Regardless of the choice of law specified in the foregoing agreements, the agreements must acknowledge that the regional transit authority or public development corporation or entity created under RCW 81.112.320 that is a party to the agreements is an entity created under the laws of the state of Washington whose power and authority and limitations and restrictions on the power and authority are governed by the laws of the state of Washington.

Payment undertaking agreements that meet the foregoing requirement must be treated for all relevant purposes as agreements under which future services are performed for a present payment and shall not be treated as payment agreements within the meaning of chapter 39.96 RCW.

[2000 2nd sp.s. c 4 § 19.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 81.112.320 Sale and leaseback--Creation of public entity.

To accomplish any of the activities under RCW 81.112.300, a regional transit authority may create a public corporation, commission, or authority under RCW 35.21.730 through 35.21.755, and authorize the corporation, commission, or authority to provide any of the facilities and services that a regional transit authority may provide including any activities under RCW 81.112.300. A regional transit authority has all the powers, authorities, and rights granted to any city, town, or county or their agents under RCW 35.21.730 through 35.21.755 for the purposes of entering into and implementing transactions under RCW 81.112.300.

[2000 2nd sp.s. c 4 § 20.]

Notes:

Effective date--2000 2nd sp.s. c 4 §§ 1-3, 20: See note following RCW 82.08.020.

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 81.112.330 Sale and leaseback--Restrictions, requirements.

(1) Except as provided in subsection (3) of this section, no regional transit authority may initiate a transaction authorized under RCW 81.112.300 after June 30, 2007.

(2) The termination of authority to enter into transactions after June 30, 2007, does not affect the validity of any transactions entered into under RCW 81.112.300.

(3) A regional transit authority may enter into a transaction in accordance with RCW 81.112.300 after June 30, 2007, to replace or refinance a transaction that relates to specific obligations entered into on or before that date and that has terminated, or is, under the terms of the replacement or refinance, to terminate, before the final stated term of that transaction. The exemptions from taxes provided by RCW 82.08.834, 82.12.834, 82.04.4201, 82.29A.134, 82.36.605 [84.36.605], 35.21.756, 82.04.050, 82.45.010, and 35.21.755 apply to the replacement or refinance transactions.

(4) A regional transit authority, or public corporation or entity created under RCW

81.112.320, that undertakes a transaction authorized by RCW 81.112.300, shall provide to the state finance committee, or its financial advisor, at the state finance committee's discretion, a copy of all material agreements executed in connection with the transaction within three months of the closing of the transaction and shall make a report to the state finance committee, the president of the senate, and the speaker of the house of representatives on transactions authorized by RCW 81.112.300. The report must include the amount of the transactions, the expected savings or losses resulting from the transactions, the transaction costs, including fees and detailed pricing information, the risks associated with the transaction, and any other information the regional transit authority determines relevant. The report must be submitted within six months of the closing of each transaction.

[2000 2nd sp.s. c 4 § 30.]

NOTES:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 81.112.900 Section headings not part of law--1992 c 101.

Section headings as used in this act do not constitute any part of the law.

[1992 c 101 § 33.]

RCW 81.112.901 Severability--1992 c 101.

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

[1992 c 101 § 34.]

RCW 81.112.902 Effective date--1992 c 101.

This act shall take effect July 1, 1992.

[1992 c 101 § 35.]

**Chapter 81.900 RCW
CONSTRUCTION**

Sections

81.900.010	Continuation of existing law.
81.900.020	Title, chapter, section headings not part of law.
81.900.030	Invalidity of part of title not to affect remainder.
81.900.040	Repeals and saving.
81.900.050	Emergency--1961 c 14.

RCW 81.900.010 Continuation of existing law.

The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments.

[1961 c 14 § 81.98.010. Formerly RCW 81.98.010.]

RCW 81.900.020 Title, chapter, section headings not part of law.

Title headings, chapter headings, and section or subsection headings, as used in this title do not constitute any part of the law.

[1961 c 14 § 81.98.020. Formerly RCW 81.98.020.]

RCW 81.900.030 Invalidity of part of title not to affect remainder.

If any provision of this title, or its application to any person or circumstance is held invalid, the remainder of the title, or the application of the provision to other persons or circumstances is not affected.

[1961 c 14 § 81.98.030. Formerly RCW 81.98.030.]

RCW 81.900.040 Repeals and saving.

See 1961 c 14 § 81.98.040. Formerly RCW 81.98.040.

RCW 81.900.050 Emergency--1961 c 14.

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

[1961 c 14 § 81.98.050. Formerly RCW 81.98.050.]

**Title 82 RCW
EXCISE TAXES**

Chapters

- 82.01 Department of revenue.**
- 82.02 General provisions.**
- 82.03 Board of tax appeals.**
- 82.04 Business and occupation tax.**
- 82.08 Retail sales tax.**
- 82.12 Use tax.**
- 82.14 Local retail sales and use taxes.**

- 82.14A Cities and towns--License fees and taxes on financial institutions.
- 82.14B Counties--Tax on telephone access line use.
- 82.16 Public utility tax.
- 82.18 Solid waste collection tax.
- 82.19 Litter tax.
- 82.21 Hazardous substance tax--Model toxics control act.
- 82.23A Petroleum products--Underground storage tank program funding.
- 82.23B Oil spill response tax.
- 82.24 Tax on cigarettes.
- 82.26 Tax on tobacco products.
- 82.27 Tax on enhanced food fish.
- 82.29A Leasehold excise tax.
- 82.32 General administrative provisions.
- 82.32A Taxpayer rights and responsibilities.
- 82.33 Economic and revenue forecasts.
- 82.33A Economic climate council.
- 82.34 Pollution control facilities--Tax exemptions and credits.
- 82.35 Cogeneration facilities--Tax credits.
- 82.36 Motor vehicle fuel tax.
- 82.38 Special fuel tax act.
- 82.41 Multistate motor fuel tax agreement.
- 82.42 Aircraft fuel tax.
- 82.44 Motor vehicle excise tax.
- 82.45 Excise tax on real estate sales.
- 82.46 Counties and cities--Excise tax on real estate sales.
- 82.47 Border area motor vehicle fuel and special fuel tax.
- 82.48 Aircraft excise tax.
- 82.49 Watercraft excise tax.
- 82.50 Travel trailers and campers excise tax.
- 82.52 Extension of excises to federal areas.
- 82.56 Multistate tax compact.
- 82.60 Tax deferrals for investment projects in distressed areas.
- 82.61 Tax deferrals for manufacturing, research, and development projects.
- 82.62 Tax credits for eligible business projects.
- 82.63 Tax deferrals for high technology businesses.
- 82.64 Carbonated beverage tax.
- 82.65A Intermediate care facilities for the mentally retarded.
- 82.66 Tax deferrals for new thoroughbred race tracks.
- 82.80 Local option transportation taxes.
- 82.98 Construction.

Notes:

Additional taxes, see titles pertaining to particular taxing authorities, e.g., counties, cities, school districts, public utility districts.

Expenditure limitations: Chapter 43.135 RCW.

Hotels, motels, special excise tax on charges for furnishing lodging: Chapters 67.28 and 67.40 RCW.

Termination of tax preferences: Chapter 43.136 RCW.

Chapter 82.01 RCW DEPARTMENT OF REVENUE

Sections

- 82.01.050 Department established--Director of revenue.
- 82.01.060 Director--Powers and duties--Rule-making authority.
- 82.01.070 Director--General supervision--Appointment of assistant director, personnel--Personal service contracts for out-of-state auditing services.
- 82.01.080 Director--Delegation of powers and duties--Responsibility.
- 82.01.090 Director--Exercise of powers, duties and functions formerly vested in tax commission.
- 82.01.100 Assistance to other state agencies in administration and collection of taxes.
- 82.01.115 Listing of reduction in revenues from tax exemptions to be submitted to legislature by department of revenue--Periodic review and submission of recommendations to legislature by governor.

Notes:

Apportionment factors (for school districts) to be based on current figures--Rules and regulations: RCW 28A.150.400.

Escheat of postal savings system accounts, director's duties: Chapter 63.48 RCW.

Gambling activities, reports to department of revenue: RCW 9.46.130.

Motor vehicle fund, distribution of amount to counties, department to furnish information: RCW 46.68.124.

Public bodies may retain collection agencies to collect public debts--Fees: RCW 19.16.500.

Questionnaires--Job opportunities for welfare recipients--Department to mail: RCW 74.08A.350.

Refunds of erroneous or excessive payments: RCW 43.88.170.

Termination of tax preferences: Chapter 43.136 RCW.

RCW 82.01.050 Department established--Director of revenue.

There is established a department of state government to be known as the department of revenue of the state of Washington, of which the chief executive officer shall be known as the director of revenue.

[1967 ex.s. c 26 § 2.]

Notes:

Effective date--1967 ex.s. c 26: "This act shall take effect July 1, 1967." [1967 ex.s. c 26 § 53.]

RCW 82.01.060 Director--Powers and duties--Rule-making authority.

The director of revenue, hereinafter in chapter 26, Laws of 1967 ex. sess. referred to as the director, through the department of revenue, hereinafter in chapter 26, Laws of 1967 ex. sess.

referred to as the department, shall:

(1) Assess and collect all taxes and administer all programs relating to taxes which are the responsibility of the tax commission at the time chapter 26, Laws of 1967 ex. sess. takes effect or which the legislature may hereafter make the responsibility of the director or of the department;

(2) Make, adopt and publish such rules as he or she may deem necessary or desirable to carry out the powers and duties imposed upon him or her or the department by the legislature: PROVIDED, That the director may not adopt rules after July 23, 1995, that are based solely on a section of law stating a statute's intent or purpose, on the enabling provisions of the statute establishing the agency, or on any combination of such provisions, for statutory authority to adopt any rule;

(3) Rules adopted by the tax commission before July 23, 1995, shall remain in force until such time as they may be revised or rescinded by the director;

(4) Provide by general regulations for an adequate system of departmental review of the actions of the department or of its officers and employees in the assessment or collection of taxes;

(5) Maintain a tax research section with sufficient technical, clerical and other employees to conduct constant observation and investigation of the effectiveness and adequacy of the revenue laws of this state and of the sister states in order to assist the governor, the legislature and the director in estimation of revenue, analysis of tax measures, and determination of the administrative feasibility of proposed tax legislation and allied problems;

(6) Recommend to the governor such amendments, changes in, and modifications of the revenue laws as seem proper and requisite to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of taxes in the most economical manner.

[1995 c 403 § 106; 1977 c 75 § 92; 1967 ex.s. c 26 § 3.]

Notes:

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 82.01.070 Director--General supervision--Appointment of assistant director, personnel--Personal service contracts for out-of-state auditing services.

The director shall have charge and general supervision of the department of revenue. The director shall appoint an assistant director for administration, hereinafter in chapter 26, Laws of 1967 ex. sess. referred to as the assistant director, and subject to the provisions of chapter 41.06 RCW may appoint and employ such clerical, technical and other personnel as may be necessary to carry out the powers and duties of the department. The director may also enter into personal service contracts with out-of-state individuals or business entities for the performance of auditing services outside the state of Washington when normal efforts to recruit classified employees are unsuccessful. The director may agree to pay to the department's employees or contractors who reside out of state such amounts in addition to their ordinary rate of compensation as are necessary to defray the extra costs of facilities, living, and other costs reasonably related to the

out-of-state services, subject to legislative appropriation for those purposes. The special allowances shall be in such amounts or at such rates as are approved by the office of financial management. This section does not apply to audit functions performed in states contiguous to the state of Washington.

[1997 c 156 § 1; 1982 c 128 § 1; 1967 ex.s. c 26 § 4.]

Notes:

Effective date--1982 c 128: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect March 1, 1982." [1982 c 128 § 2.]

RCW 82.01.080 Director--Delegation of powers and duties--Responsibility.

The director may delegate any power or duty vested in or transferred to the director by law, or executive order, to the assistant director or to any of the director's subordinates; but the director shall be responsible for the official acts of the officers and employees of the department.

[1997 c 156 § 2; 1967 ex.s. c 26 § 5.]

RCW 82.01.090 Director--Exercise of powers, duties and functions formerly vested in tax commission.

Except for the powers and duties devolved upon the board of tax appeals by the provisions of RCW 82.03.010 through 82.03.190, the director of revenue shall, after July 1, 1967, exercise those powers, duties and functions theretofore vested in the tax commission of the state of Washington, including all powers, duties and functions of the commission acting as the commission or as the state board of equalization or in any other capacity.

[1967 ex.s. c 26 § 6.]

RCW 82.01.100 Assistance to other state agencies in administration and collection of taxes.

Assistance of the department of revenue in the administration or collection of those state taxes which are administered or collected by other state agencies may be requested by the agencies concerned. Such assistance may be given by the director to the extent that the limitations of time, personnel and the conduct of the duties of the department shall allow. The department shall be reimbursed by any agency to which assistance is rendered.

[1967 ex.s. c 26 § 11.]

RCW 82.01.115 Listing of reduction in revenues from tax exemptions to be submitted to legislature by department of revenue--Periodic review and submission of recommendations to legislature by governor.

See RCW 43.06.400.

**Chapter 82.02 RCW
GENERAL PROVISIONS**

Sections

82.02.010	Definitions.
82.02.020	State preempts certain tax fields--Fees prohibited for the development of land or buildings--Voluntary payments by developers authorized--Limitations--Exceptions.
82.02.030	Additional tax rates.
82.02.040	Authority of operating agencies to levy taxes.
82.02.050	Impact fees--Intent--Limitations.
82.02.060	Impact fees--Local ordinances--Required provisions.
82.02.070	Impact fees--Retained in special accounts--Limitations on use--Administrative appeals.
82.02.080	Impact fees--Refunds.
82.02.090	Impact fees--Definitions.
82.02.100	Impact fees--Exception, mitigation fees paid under chapter 43.21C RCW.
82.02.1001	Legislative fiscal committees--Report on impacts of manufacturers' tax exemption--Provision of data by agencies.
82.02.200	Contract to issue conditional federal employer identification numbers, credentials, and documents in conjunction with license applications.

RCW 82.02.010 Definitions.

For the purpose of this title, unless otherwise required by the context:

- (1) "Department" means the department of revenue of the state of Washington;
- (2) The word "director" means the director of the department of revenue of the state of Washington;
- (3) The word "taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax hereunder, or who engages in any business or performs any act for which a tax is imposed by this title;
- (4) Words in the singular number shall include the plural and the plural shall include the singular. Words in one gender shall include all other genders.

[1979 c 107 § 9; 1967 ex.s. c 26 § 14; 1961 c 15 § 82.02.010. Prior: 1935 c 180 § 3; RRS § 8370-3.]

Notes:

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 82.02.020 State preempts certain tax fields--Fees prohibited for the development of land or buildings--Voluntary payments by developers authorized--Limitations--Exceptions.

Except only as expressly provided in chapters 67.28 and 82.14 RCW, the state preempts the field of imposing taxes upon retail sales of tangible personal property, the use of tangible personal property, parimutuel wagering authorized pursuant to RCW 67.16.060, conveyances,

and cigarettes, and no county, town, or other municipal subdivision shall have the right to impose taxes of that nature. Except as provided in RCW 82.02.050 through 82.02.090, no county, city, town, or other municipal corporation shall impose any tax, fee, or charge, either direct or indirect, on the construction or reconstruction of residential buildings, commercial buildings, industrial buildings, or on any other building or building space or appurtenance thereto, or on the development, subdivision, classification, or reclassification of land. However, this section does not preclude dedications of land or easements within the proposed development or plat which the county, city, town, or other municipal corporation can demonstrate are reasonably necessary as a direct result of the proposed development or plat to which the dedication of land or easement is to apply.

This section does not prohibit voluntary agreements with counties, cities, towns, or other municipal corporations that allow a payment in lieu of a dedication of land or to mitigate a direct impact that has been identified as a consequence of a proposed development, subdivision, or plat. A local government shall not use such voluntary agreements for local off-site transportation improvements within the geographic boundaries of the area or areas covered by an adopted transportation program authorized by chapter 39.92 RCW. Any such voluntary agreement is subject to the following provisions:

- (1) The payment shall be held in a reserve account and may only be expended to fund a capital improvement agreed upon by the parties to mitigate the identified, direct impact;
- (2) The payment shall be expended in all cases within five years of collection; and
- (3) Any payment not so expended shall be refunded with interest at the rate applied to judgments to the property owners of record at the time of the refund; however, if the payment is not expended within five years due to delay attributable to the developer, the payment shall be refunded without interest.

No county, city, town, or other municipal corporation shall require any payment as part of such a voluntary agreement which the county, city, town, or other municipal corporation cannot establish is reasonably necessary as a direct result of the proposed development or plat.

Nothing in this section prohibits cities, towns, counties, or other municipal corporations from collecting reasonable fees from an applicant for a permit or other governmental approval to cover the cost to the city, town, county, or other municipal corporation of processing applications, inspecting and reviewing plans, or preparing detailed statements required by chapter 43.21C RCW.

This section does not limit the existing authority of any county, city, town, or other municipal corporation to impose special assessments on property specifically benefitted thereby in the manner prescribed by law.

Nothing in this section prohibits counties, cities, or towns from imposing or permits counties, cities, or towns to impose water, sewer, natural gas, drainage utility, and drainage system charges: PROVIDED, That no such charge shall exceed the proportionate share of such utility or system's capital costs which the county, city, or town can demonstrate are attributable to the property being charged: PROVIDED FURTHER, That these provisions shall not be interpreted to expand or contract any existing authority of counties, cities, or towns to impose such charges.

Nothing in this section prohibits a transportation benefit district from imposing fees or charges authorized in RCW 36.73.120 nor prohibits the legislative authority of a county, city, or town from approving the imposition of such fees within a transportation benefit district.

Nothing in this section prohibits counties, cities, or towns from imposing transportation impact fees authorized pursuant to chapter 39.92 RCW.

Nothing in this section prohibits counties, cities, or towns from requiring property owners to provide relocation assistance to tenants under RCW 59.18.440 and 59.18.450.

This section does not apply to special purpose districts formed and acting pursuant to Titles 54, 57, or 87 RCW, nor is the authority conferred by these titles affected.

[1997 c 452 § 21; 1996 c 230 § 1612; 1990 1st ex.s. c 17 § 42; 1988 c 179 § 6; 1987 c 327 § 17; 1982 1st ex.s. c 49 § 5; 1979 ex.s. c 196 § 3; 1970 ex.s. c 94 § 8; 1967 c 236 § 16; 1961 c 15 § 82.02.020. Prior: (i) 1935 c 180 § 29; RRS § 8370-29. (ii) 1949 c 228 § 28; 1939 c 225 § 22; 1937 c 227 § 24; Rem. Supp. 1949 § 8370-219. Formerly RCW 82.32.370.]

Notes:

Intent--Severability--1997 c 452: See notes following RCW 67.28.080.

Savings--1997 c 452: See note following RCW 67.28.181.

Part headings not law--Effective date--1996 c 230: See notes following RCW 57.02.001.

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

Severability--Prospective application--Section captions--1988 c 179: See RCW 39.92.900 and 39.92.901.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

Severability--1970 ex.s. c 94: See RCW 82.14.900.

RCW 82.02.030 Additional tax rates.

The rate of the additional taxes under RCW 54.28.020(2), 54.28.025(2), 66.24.210(2), 82.16.020(2), 82.27.020(5), and 82.29A.030(2) shall be seven percent.

[1993 sp.s. c 25 § 107; 1993 c 492 § 312; 1990 c 42 § 319. Prior: 1987 1st ex.s. c 9 § 6; 1987 c 472 § 15; 1987 c 80 § 4; 1986 c 296 § 5; 1985 c 471 § 9; 1983 2nd ex.s. c 3 § 6; 1983 c 7 § 8; 1982 2nd ex.s. c 14 § 1; 1982 1st ex.s. c 35 § 31.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Severability--Effective date--1987 1st ex.s. c 9: See notes following RCW 46.29.050.

Severability--1987 c 472: See RCW 79.71.900.

Severability--Effective date--1986 c 296: See notes following RCW 48.14.020.

Severability--Effective date--1985 c 471: See notes following RCW 82.04.260.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--Severability--Effective dates--1983 c 7: See notes following RCW 82.08.020.

Effective date--Applicability--1982 2nd ex.s. c 14: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

The tax rates imposed under this act are effective on the dates designated in this act notwithstanding the date this act becomes law under Article III, section 12 of the state Constitution." [1982 2nd ex.s. c 14 § 3.]

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.02.040 Authority of operating agencies to levy taxes.

Nothing in this title may be deemed to grant to any operating agency organized under chapter 43.52 RCW, or a project of any such operating agency, the authority to levy any tax or assessment not otherwise authorized by law.

[1983 2nd ex.s. c 3 § 55.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 82.02.050 Impact fees--Intent--Limitations.

(1) It is the intent of the legislature:

(a) To ensure that adequate facilities are available to serve new growth and development;

(b) To promote orderly growth and development by establishing standards by which counties, cities, and towns may require, by ordinance, that new growth and development pay a proportionate share of the cost of new facilities needed to serve new growth and development; and

(c) To ensure that impact fees are imposed through established procedures and criteria so that specific developments do not pay arbitrary fees or duplicative fees for the same impact.

(2) Counties, cities, and towns that are required or choose to plan under RCW 36.70A.040 are authorized to impose impact fees on development activity as part of the financing for public facilities, provided that the financing for system improvements to serve new development must provide for a balance between impact fees and other sources of public funds and cannot rely solely on impact fees.

(3) The impact fees:

(a) Shall only be imposed for system improvements that are reasonably related to the new development;

(b) Shall not exceed a proportionate share of the costs of system improvements that are reasonably related to the new development; and

(c) Shall be used for system improvements that will reasonably benefit the new development.

(4) Impact fees may be collected and spent only for the public facilities defined in RCW 82.02.090 which are addressed by a capital facilities plan element of a comprehensive land use

plan adopted pursuant to the provisions of RCW 36.70A.070 or the provisions for comprehensive plan adoption contained in chapter 36.70, 35.63, or 35A.63 RCW. After the date a county, city, or town is required to adopt its development regulations under chapter 36.70A RCW, continued authorization to collect and expend impact fees shall be contingent on the county, city, or town adopting or revising a comprehensive plan in compliance with RCW 36.70A.070, and on the capital facilities plan identifying:

- (a) Deficiencies in public facilities serving existing development and the means by which existing deficiencies will be eliminated within a reasonable period of time;
- (b) Additional demands placed on existing public facilities by new development; and
- (c) Additional public facility improvements required to serve new development.

If the capital facilities plan of the county, city, or town is complete other than for the inclusion of those elements which are the responsibility of a special district, the county, city, or town may impose impact fees to address those public facility needs for which the county, city, or town is responsible.

[1994 c 257 § 24; 1993 sp.s. c 6 § 6; 1990 1st ex.s. c 17 § 43.]

Notes:

Severability--1994 c 257: See note following RCW 36.70A.270.

Effective date--1993 sp.s. c 6: See note following RCW 36.70A.040.

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

SEPA: RCW 43.21C.065.

RCW 82.02.060 Impact fees--Local ordinances--Required provisions.

The local ordinance by which impact fees are imposed:

(1) Shall include a schedule of impact fees which shall be adopted for each type of development activity that is subject to impact fees, specifying the amount of the impact fee to be imposed for each type of system improvement. The schedule shall be based upon a formula or other method of calculating such impact fees. In determining proportionate share, the formula or other method of calculating impact fees shall incorporate, among other things, the following:

- (a) The cost of public facilities necessitated by new development;
 - (b) An adjustment to the cost of the public facilities for past or future payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments earmarked for or proratable to the particular system improvement;
 - (c) The availability of other means of funding public facility improvements;
 - (d) The cost of existing public facilities improvements; and
 - (e) The methods by which public facilities improvements were financed;
- (2) May provide an exemption for low-income housing, and other development activities with broad public purposes, from these impact fees, provided that the impact fees for such development activity shall be paid from public funds other than impact fee accounts;
- (3) Shall provide a credit for the value of any dedication of land for, improvement to, or

new construction of any system improvements provided by the developer, to facilities that are identified in the capital facilities plan and that are required by the county, city, or town as a condition of approving the development activity;

(4) Shall allow the county, city, or town imposing the impact fees to adjust the standard impact fee at the time the fee is imposed to consider unusual circumstances in specific cases to ensure that impact fees are imposed fairly;

(5) Shall include a provision for calculating the amount of the fee to be imposed on a particular development that permits consideration of studies and data submitted by the developer to adjust the amount of the fee;

(6) Shall establish one or more reasonable service areas within which it shall calculate and impose impact fees for various land use categories per unit of development;

(7) May provide for the imposition of an impact fee for system improvement costs previously incurred by a county, city, or town to the extent that new growth and development will be served by the previously constructed improvements provided such fee shall not be imposed to make up for any system improvement deficiencies.

[1990 1st ex.s. c 17 § 44.]

Notes:

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

RCW 82.02.070 Impact fees--Retained in special accounts--Limitations on use--Administrative appeals.

(1) Impact fee receipts shall be earmarked specifically and retained in special interest-bearing accounts. Separate accounts shall be established for each type of public facility for which impact fees are collected. All interest shall be retained in the account and expended for the purpose or purposes for which the impact fees were imposed. Annually, each county, city, or town imposing impact fees shall provide a report on each impact fee account showing the source and amount of all moneys collected, earned, or received and system improvements that were financed in whole or in part by impact fees.

(2) Impact fees for system improvements shall be expended only in conformance with the capital facilities plan element of the comprehensive plan.

(3) Impact fees shall be expended or encumbered for a permissible use within six years of receipt, unless there exists an extraordinary and compelling reason for fees to be held longer than six years. Such extraordinary or compelling reasons shall be identified in written findings by the governing body of the county, city, or town.

(4) Impact fees may be paid under protest in order to obtain a permit or other approval of development activity.

(5) Each county, city, or town that imposes impact fees shall provide for an administrative appeals process for the appeal of an impact fee; the process may follow the appeal process for the underlying development approval or the county, city, or town may establish a

separate appeals process. The impact fee may be modified upon a determination that it is proper to do so based on principles of fairness. The county, city, or town may provide for the resolution of disputes regarding impact fees by arbitration.

[1990 1st ex.s. c 17 § 46.]

Notes:

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

RCW 82.02.080 Impact fees--Refunds.

(1) The current owner of property on which an impact fee has been paid may receive a refund of such fees if the county, city, or town fails to expend or encumber the impact fees within six years of when the fees were paid or other such period of time established pursuant to RCW 82.02.070(3) on public facilities intended to benefit the development activity for which the impact fees were paid. In determining whether impact fees have been encumbered, impact fees shall be considered encumbered on a first in, first out basis. The county, city, or town shall notify potential claimants by first class mail deposited with the United States postal service at the last known address of claimants.

The request for a refund must be submitted to the county, city, or town governing body in writing within one year of the date the right to claim the refund arises or the date that notice is given, whichever is later. Any impact fees that are not expended within these time limitations, and for which no application for a refund has been made within this one-year period, shall be retained and expended on the indicated capital facilities. Refunds of impact fees under this subsection shall include interest earned on the impact fees.

(2) When a county, city, or town seeks to terminate any or all impact fee requirements, all unexpended or unencumbered funds, including interest earned, shall be refunded pursuant to this section. Upon the finding that any or all fee requirements are to be terminated, the county, city, or town shall place notice of such termination and the availability of refunds in a newspaper of general circulation at least two times and shall notify all potential claimants by first class mail to the last known address of claimants. All funds available for refund shall be retained for a period of one year. At the end of one year, any remaining funds shall be retained by the local government, but must be expended for the indicated public facilities. This notice requirement shall not apply if there are no unexpended or unencumbered balances within an account or accounts being terminated.

(3) A developer may request and shall receive a refund, including interest earned on the impact fees, when the developer does not proceed with the development activity and no impact has resulted.

[1990 1st ex.s. c 17 § 47.]

Notes:

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

RCW 82.02.090 Impact fees--Definitions.

Unless the context clearly requires otherwise, the following definitions shall apply in RCW 82.02.050 through 82.02.090:

(1) "Development activity" means any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any changes in the use of land, that creates additional demand and need for public facilities.

(2) "Development approval" means any written authorization from a county, city, or town which authorizes the commencement of development activity.

(3) "Impact fee" means a payment of money imposed upon development as a condition of development approval to pay for public facilities needed to serve new growth and development, and that is reasonably related to the new development that creates additional demand and need for public facilities, that is a proportionate share of the cost of the public facilities, and that is used for facilities that reasonably benefit the new development. "Impact fee" does not include a reasonable permit or application fee.

(4) "Owner" means the owner of record of real property, although when real property is being purchased under a real estate contract, the purchaser shall be considered the owner of the real property if the contract is recorded.

(5) "Proportionate share" means that portion of the cost of public facility improvements that are reasonably related to the service demands and needs of new development.

(6) "Project improvements" mean site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project, and are not system improvements. No improvement or facility included in a capital facilities plan approved by the governing body of the county, city, or town shall be considered a project improvement.

(7) "Public facilities" means the following capital facilities owned or operated by government entities: (a) Public streets and roads; (b) publicly owned parks, open space, and recreation facilities; (c) school facilities; and (d) fire protection facilities in jurisdictions that are not part of a fire district.

(8) "Service area" means a geographic area defined by a county, city, town, or intergovernmental agreement in which a defined set of public facilities provide service to development within the area. Service areas shall be designated on the basis of sound planning or engineering principles.

(9) "System improvements" mean public facilities that are included in the capital facilities plan and are designed to provide service to service areas within the community at large, in contrast to project improvements.

[1990 1st ex.s. c 17 § 48.]

Notes:

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

**RCW 82.02.100 Impact fees--Exception, mitigation fees paid under chapter 43.21C
RCW.**

A person required to pay a fee pursuant to RCW 43.21C.060 for system improvements shall not be required to pay an impact fee under RCW 82.02.050 through 82.02.090 for those same system improvements.

[1992 c 219 § 2.]

RCW 82.02.1001 Legislative fiscal committees--Report on impacts of manufacturers' tax exemption--Provision of data by agencies.

The legislative fiscal committees shall report to the legislature by December 1, 1999, on the economic impacts of the manufacturers' tax exemption. This report shall analyze employment and other relevant economic data from before and after the enactment of the tax exemptions authorized under chapter 3, Laws of 1995 1st sp. sess. and shall measure the effect on the creation or retention of family wage jobs and diversification of the state's economy. Analytic techniques may include, but not be limited to, comparisons of Washington to other states that did not enact business tax changes, comparisons across Washington counties based on usage of the tax exemptions, and comparisons across similar firms based on their use of the tax exemptions. In performing the analysis, the legislative fiscal committees shall consult with business and labor interests. The department or [of] revenue, the employment security department, and other agencies shall provide to the legislative fiscal committees such data as the legislative fiscal committees may request in performing the analysis required under this section.

[1995 1st sp.s. c 3 § 15.]

Notes:

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

RCW 82.02.200 Contract to issue conditional federal employer identification numbers, credentials, and documents in conjunction with license applications.

The director may contract with the federal internal revenue service, or other appropriate federal agency, to issue conditional federal employer identification numbers, or other federal credentials or documents, at specified offices and locations of the agency in conjunction with any application for state licenses under chapter 19.02 RCW.

[1997 c 51 § 6.]

Notes:

Intent--1997 c 51: See note following RCW 19.02.300.

Chapter 82.03 RCW

BOARD OF TAX APPEALS

Sections

82.03.010	Board created.
82.03.020	Members--Number--Qualifications--Appointment.
82.03.030	Terms--Vacancies.
82.03.040	Removal of members--Grounds--Procedure.
82.03.050	Operation on part time or full time basis--Salary--Compensation--Travel expenses.
82.03.060	Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee--Restriction on leaving board.
82.03.070	Executive director, tax referees, clerk, assistants.
82.03.080	Chairman.
82.03.090	Office of board--Quorum--Hearings.
82.03.100	Findings and decisions--Signing--Filing--Public inspection.
82.03.110	Publication of findings and decisions.
82.03.120	Journal of final findings and decisions.
82.03.130	Appeals to board--Jurisdiction as to types of appeals--Filing.
82.03.140	Appeals to board--Election of formal or informal hearing.
82.03.150	Appeals to board--Informal hearings, powers of board or tax referees--Assistance.
82.03.160	Appeals to board--Formal hearings, powers of board or tax referees--Assistance.
82.03.170	Rules of practice and procedure.
82.03.180	Judicial review.
82.03.190	Appeal to board from denial of petition or notice of determination as to reduction or refund--Procedure--Notice.
82.03.200	Appeals from county board of equalization--Evidence submission in advance of hearing.

Notes:

Limitation on increase in property value in appeals to board of tax appeals from county board of equalization:
RCW 84.08.060.

Review of sale price established for certain shorelands: *RCW 79.94.210.*

RCW 82.03.010 Board created.

There is hereby created the board of tax appeals of the state of Washington as an agency of state government.

[1967 ex.s. c 26 § 30.]

Notes:

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 82.03.020 Members--Number--Qualifications--Appointment.

The board of tax appeals, hereinafter in chapter 26, Laws of 1967 ex. sess. referred to as the board, shall consist of three members qualified by experience and training in the field of state and local taxation, appointed by the governor with the advice and consent of the senate, and no more than two of whom at the time of appointment or during their terms shall be members of the same political party.

[1967 ex.s. c 26 § 31.]

RCW 82.03.030 Terms--Vacancies.

Members of the board shall be appointed for a term of six years and until their successors are appointed and have qualified. In case of a vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which said vacancy occurs: PROVIDED, That the terms of the first three members of the board shall be staggered so that one member shall be appointed to serve until March 1, 1969, one member until March 1, 1971, and one member until March 1, 1973.

[1967 ex.s. c 26 § 32.]

RCW 82.03.040 Removal of members--Grounds--Procedure.

Any member of the board may be removed for inefficiency, malfeasance or misfeasance in office, upon specific written charges filed by the governor, who shall transmit such written charges to the member accused and to the chief justice of the supreme court. The chief justice shall thereupon designate a tribunal composed of three judges of the superior court to hear and adjudicate the charges. Such tribunal shall fix the time of the hearing, which shall be public, and the procedure for the hearing, and the decision of such tribunal shall be final and not subject to review by the supreme court. Removal of any member of the board by the tribunal shall disqualify such member for reappointment.

[1967 ex.s. c 26 § 33.]

RCW 82.03.050 Operation on part time or full time basis--Salary--Compensation--Travel expenses.

The board shall operate on either a part time or a full time basis, as determined by the governor. If it is determined that the board shall operate on a full time basis, each member of the board shall receive an annual salary to be determined by the governor. If it is determined that the board shall operate on a part time basis, each member of the board shall receive compensation on the basis of seventy-five dollars for each day spent in performance of his duties, but such compensation shall not exceed ten thousand dollars in a fiscal year. Each board member shall receive reimbursement for travel expenses incurred in the discharge of his duties in accordance with RCW 43.03.050 and 43.03.060 as now existing or hereafter amended.

[1975-'76 2nd ex.s. c 34 § 176; 1970 ex.s. c 65 § 2; 1967 ex.s. c 26 § 34.]

Notes:

Effective date--Severability--1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

Severability--1970 ex.s. c 65: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1970 ex.s. c 65 § 11.]

Effective date--1970 ex.s. c 65: "This 1970 amendatory act shall take effect July 1, 1970." [1970 ex.s. c 65 § 12.]

RCW 82.03.060 Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee--Restriction on leaving board.

Each member of the board of tax appeals:

(1) Shall not be a candidate for nor hold any other public office or trust, and shall not engage in any occupation or business interfering with or inconsistent with his duty as a member of the board, nor shall he serve on or under any committee of any political party; and

(2) Shall not for a period of one year after the termination of his membership on the board, act in a representative capacity before the board on any matter.

[1967 ex.s. c 26 § 35.]

RCW 82.03.070 Executive director, tax referees, clerk, assistants.

The board may appoint, discharge and fix the compensation of an executive director, tax referees, a clerk, and such other clerical, professional and technical assistants as may be necessary. Tax referees shall not be subject to chapter 41.06 RCW.

[1988 c 222 § 2; 1967 ex.s. c 26 § 36.]

RCW 82.03.080 Chairman.

The board shall as soon as practicable after the initial appointment of the members thereof, meet and elect from among its members a chairman, and shall at least biennially thereafter meet and elect such a chairman.

[1967 ex.s. c 26 § 37.]

RCW 82.03.090 Office of board--Quorum--Hearings.

The principal office of the board shall be at the state capital, but it may sit or hold hearings at any other place in the state. A majority of the board shall constitute a quorum for making orders or decisions, promulgating rules and regulations necessary for the conduct of its powers and duties, or transacting other official business, and may act though one position on the board be vacant. One or more members may hold hearings and take testimony to be reported for action by the board when authorized by rule or order of the board. The board shall perform all the powers and duties specified in this chapter or as otherwise provided by law.

[1967 ex.s. c 26 § 38.]

RCW 82.03.100 Findings and decisions--Signing--Filing--Public inspection.

The board shall make findings of fact and prepare a written decision in each case decided by it, and such findings and decision shall be effective upon being signed by two or more

members of the board and upon being filed at the board's principal office, and shall be open to public inspection at all reasonable times.

[1967 ex.s. c 26 § 39.]

RCW 82.03.110 Publication of findings and decisions.

The board shall either publish at its expense or make arrangements with a publishing firm for the publication of those of its findings and decisions which are of general public interest, in such form as to assure reasonable distribution thereof.

[1967 ex.s. c 26 § 40.]

RCW 82.03.120 Journal of final findings and decisions.

The board shall maintain at its principal office a copy of its final findings and decisions. The findings and decisions shall be available for public inspection at the principal office of the board at all reasonable times.

[1988 c 222 § 3; 1967 ex.s. c 26 § 41.]

RCW 82.03.130 Appeals to board--Jurisdiction as to types of appeals--Filing.

(1) The board shall have jurisdiction to decide the following types of appeals:

- (a) Appeals taken pursuant to RCW 82.03.190.
- (b) Appeals from a county board of equalization pursuant to RCW 84.08.130.
- (c) Appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if filed with the board of tax appeals within thirty days after the mailing of the order, the right to such an appeal being hereby established.
- (d) Appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and the apportionment thereof to a county made pursuant to chapter 84.12 and 84.16 RCW, if filed with the board of tax appeals within thirty days after mailing of the determination, the right to such appeal being hereby established.
- (e) Appeals by an assessor, landowner, or owner of an intercounty public utility or private car company from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to RCW 84.48.075: PROVIDED, That
 - (i) Said appeal be filed after review of the ratio under RCW 84.48.075(3) and not later than fifteen days after the mailing of the certification; and
 - (ii) The hearing before the board shall be expeditiously held in accordance with rules prescribed by the board and shall take precedence over all matters of the same character.
- (f) Appeals from the decisions of sale price of second class shorelands on navigable lakes by the department of natural resources pursuant to RCW 79.94.210.
- (g) Appeals from urban redevelopment property tax apportionment district proposals

established by governmental ordinances pursuant to RCW 39.88.060.

(h) Appeals from interest rates as determined by the department of revenue for use in valuing farmland under current use assessment pursuant to RCW 84.34.065.

(i) Appeals from revisions to stumpage value tables used to determine value by the department of revenue pursuant to RCW 84.33.091.

(j) Appeals from denial of tax exemption application by the department of revenue pursuant to RCW 84.36.850.

(k) Appeals pursuant to RCW 84.40.038(3).

(2) Except as otherwise specifically provided by law hereafter, the provisions of RCW 1.12.070 shall apply to all notices of appeal filed with the board of tax appeals.

[1998 c 54 § 1; 1994 c 123 § 3; 1992 c 206 § 9; 1989 c 378 § 4; 1982 1st ex.s. c 46 § 6; 1977 ex.s. c 284 § 2; 1967 ex.s. c 26 § 42.]

Notes:

Applicability--1994 c 123: See note following RCW 84.36.815.

Effective date--1992 c 206: See note following RCW 82.04.170.

Purpose--Intent--1977 ex.s. c 284: See note following RCW 84.48.075.

RCW 82.03.140 Appeals to board--Election of formal or informal hearing.

In all appeals over which the board has jurisdiction under RCW 82.03.130, a party taking an appeal may elect either a formal or an informal hearing, such election to be made according to rules of practice and procedure to be promulgated by the board: PROVIDED, That nothing shall prevent the assessor or taxpayer, as a party to an appeal pursuant to RCW 84.08.130, within twenty days from the date of the receipt of the notice of appeal, from filing with the clerk of the board notice of intention that the hearing be a formal one: PROVIDED, HOWEVER, That nothing herein shall be construed to modify the provisions of RCW 82.03.190: AND PROVIDED FURTHER, That upon an appeal under RCW 82.03.130(1)(e), the director of revenue may, within ten days from the date of its receipt of the notice of appeal, file with the clerk of the board notice of its intention that the hearing be held pursuant to chapter 34.05 RCW. In the event that appeals are taken from the same decision, order, or determination, as the case may be, by different parties and only one of such parties elects a formal hearing, a formal hearing shall be granted.

[2000 c 103 § 1; 1988 c 222 § 4; 1982 1st ex.s. c 46 § 8; 1967 ex.s. c 26 § 43.]

RCW 82.03.150 Appeals to board--Informal hearings, powers of board or tax referees--Assistance.

In all appeals involving an informal hearing, the board or its tax referees shall have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies by chapter 34.05 RCW. The board, or its tax referees, shall also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(1)(b) the board or any member thereof may obtain such

assistance, including the making of field investigations, from the staff of the director of revenue as the board or any member thereof may deem necessary or appropriate.

[2000 c 103 § 2; 1988 c 222 § 5; 1967 ex.s. c 26 § 44.]

RCW 82.03.160 Appeals to board--Formal hearings, powers of board or tax referees--Assistance.

In all appeals involving a formal hearing the board or its tax referees shall have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies in chapter 34.05 RCW; and the board, and each member thereof, or its tax referees, shall be subject to all duties imposed upon, and shall have all powers granted to, an agency by those provisions of chapter 34.05 RCW relating to adjudicative proceedings. The board, or its tax referees, shall also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(1)(b), the board, or any member thereof, may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board, or any member thereof, may deem necessary or appropriate: PROVIDED, HOWEVER, That any communication, oral or written, from the staff of the director to the board or its tax referees shall be presented only in open hearing.

[2000 c 103 § 3; 1989 c 175 § 175; 1988 c 222 § 6; 1967 ex.s. c 26 § 45.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 82.03.170 Rules of practice and procedure.

All proceedings, including both formal and informal hearings, before the board or any of its members or tax referees shall be conducted in accordance with such rules of practice and procedure as the board may prescribe. The board shall publish such rules and arrange for the reasonable distribution thereof.

[1988 c 222 § 7; 1967 ex.s. c 26 § 46.]

RCW 82.03.180 Judicial review.

Judicial review of a decision of the board of tax appeals shall be de novo in accordance with the provisions of RCW 82.32.180 or 84.68.020 as applicable except when the decision has been rendered pursuant to a formal hearing elected under RCW 82.03.140 or 82.03.190, in which event judicial review may be obtained only pursuant to RCW 34.05.510 through 34.05.598: PROVIDED, HOWEVER, That nothing herein shall be construed to modify the rights of a taxpayer conferred by RCW 82.32.180 and 84.68.020 to sue for tax refunds: AND PROVIDED FURTHER, That no review from a decision made pursuant to RCW 82.03.130(1)(a) may be obtained by a taxpayer unless within the petition period provided by RCW 34.05.542 the taxpayer shall have first paid in full the contested tax, together with all penalties and interest

thereon, if any. The director of revenue shall have the same right of review from a decision made pursuant to RCW 82.03.130(1)(a) as does a taxpayer; and the director of revenue and all parties to an appeal under RCW 82.03.130(1)(e) shall have the right of review from a decision made pursuant to RCW 82.03.130(1)(e).

[2000 c 103 § 4; 1989 c 175 § 176; 1982 1st ex.s. c 46 § 9; 1967 ex.s. c 26 § 47.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 82.03.190 Appeal to board from denial of petition or notice of determination as to reduction or refund--Procedure--Notice.

Any person having received notice of a denial of a petition or a notice of determination made under RCW 82.32.160, 82.32.170, 82.34.110, or 82.49.060 may appeal by filing in accordance with RCW 1.12.070 a notice of appeal with the board of tax appeals within thirty days after the mailing of the notice of such denial or determination. In the notice of appeal the taxpayer shall set forth the amount of the tax which the taxpayer contends should be reduced or refunded and the reasons for such reduction or refund, in accordance with rules of practice and procedure prescribed by the board. However, if the notice of appeal relates to an application made to the department under chapter 82.34 RCW, the taxpayer shall set forth the amount to which the taxpayer claims the credit or exemption should apply, and the grounds for such contention, in accordance with rules of practice and procedure prescribed by the board. The board shall transmit a copy of the notice of appeal to the department and all other named parties within thirty days of its receipt by the board. If the taxpayer intends that the hearing before the board be held pursuant to the administrative procedure act (chapter 34.05 RCW), the notice of appeal shall also so state. In the event that the notice of appeal does not so state, the department may, within thirty days from the date of its receipt of the notice of appeal, file with the board notice of its intention that the hearing be held pursuant to the administrative procedure act.

[1998 c 54 § 2; 1989 c 378 § 5; 1983 c 3 § 211; 1979 ex.s. c 209 § 50; 1975 1st ex.s. c 158 § 3; 1967 ex.s. c 26 § 48.]

Notes:

Effective date--Applicability--Severability--1979 ex.s. c 209: See notes following RCW 83.04.010.

Effective date--1975 1st ex.s. c 158: See note following RCW 82.34.050.

Review of disputes as to appraised value of watercraft: RCW 82.49.060.

RCW 82.03.200 Appeals from county board of equalization--Evidence submission in advance of hearing.

In all appeals taken pursuant to RCW 84.08.130 the assessor or taxpayer shall submit evidence of comparable sales to be used in a hearing to the board and to all parties at least ten business days in advance of such hearing. Failure to comply with the requirements set forth in this section shall be grounds for the board, upon objection, to continue the hearing or refuse to consider evidence not timely submitted.

[1994 c 301 § 17.]

Chapter 82.04 RCW
BUSINESS AND OCCUPATION TAX

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NOTES:

Admission tax

cities: RCW 35.21.280.

counties: Chapter 36.38 RCW.

Business and occupation tax credits for cogeneration facilities: Chapter 82.35 RCW.

Housing authorities, tax exemption: Chapter 35.82 RCW.

Public utility districts, privilege taxes: Chapter 54.28 RCW.

RCW 82.04.010 Introductory.

Unless the context clearly requires otherwise, the definitions set forth in the sections preceding RCW 82.04.220 apply throughout this chapter.

[1996 c 93 § 4; 1961 c 15 § 82.04.010. Prior: 1955 c 389 § 2; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.020 "Tax year," "taxable year."

"Tax year" or "taxable year" means either the calendar year, or the taxpayer's fiscal year when permission is obtained from the department of revenue to use a fiscal year in lieu of the calendar year.

[1975 1st ex.s. c 278 § 39; 1961 c 15 § 82.04.020. Prior: 1955 c 389 § 3; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.04.030 "Person," "company."

"Person" or "company", herein used interchangeably, means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise and the United States or any instrumentality thereof.

[1995 c 318 § 1; 1963 ex.s. c 28 § 1; 1961 c 15 § 82.04.030. Prior: 1955 c 389 § 4; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Effective date--1995 c 318: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 11, 1995]." [1995 c 318 § 12.]

Effective date--1963 ex.s. c 28: "This act shall take effect on July 1, 1963." [1963 ex.s. c 28 § 17.]

RCW 82.04.035 "Plantation Christmas trees."

"Plantation Christmas trees" means Christmas trees which are exempt from the timber excise tax under RCW 84.33.170.

[1987 c 23 § 1.]

RCW 82.04.040 "Sale," "casual or isolated sale."

"Sale" means any transfer of the ownership of, title to, or possession of property for a valuable consideration and includes any activity classified as a "sale at retail" or "retail sale" under RCW 82.04.050. It includes renting or leasing, conditional sale contracts, leases with option to purchase, and any contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It also includes the furnishing of food, drink, or meals for compensation whether consumed upon the premises or not.

"Casual or isolated sale" means a sale made by a person who is not engaged in the business of selling the type of property involved.

[1961 c 15 § 82.04.040. Prior: 1959 ex.s. c 5 § 1; 1959 ex.s. c 3 § 1; 1955 c 389 § 5; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.050 "Sale at retail," "retail sale."

(1) "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:

(a) Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person, but a purchase for the purpose of resale by a regional transit authority under RCW 81.112.300 is not a sale for resale; or

(b) Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or

(c) Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or

(d) Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or

(e) Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065. The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a "sale at retail" or "retail sale" even though such property is resold or utilized as provided in (a), (b), (c), (d), or (e) of this subsection following such use. The term also means every sale of tangible personal property to persons engaged in

any business which is taxable under RCW 82.04.280 (2) and (7) and 82.04.290.

(2) The term "sale at retail" or "retail sale" shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:

(a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;

(b) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

(c) The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;

(d) The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term "janitorial services" shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term "janitorial services" does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;

(e) The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16 RCW;

(f) The sale of and charge made for the furnishing of lodging and all other services by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same;

(g) The sale of or charge made for tangible personal property, labor and services to persons taxable under (a), (b), (c), (d), (e), and (f) of this subsection when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such

persons in the performance of any activity defined as a "sale at retail" or "retail sale" even though such property, labor and services may be resold after such use or consumption. Nothing contained in this subsection shall be construed to modify subsection (1) of this section and nothing contained in subsection (1) of this section shall be construed to modify this subsection.

(3) The term "sale at retail" or "retail sale" shall include the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:

(a) Amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, ski lifts and tows, day trips for sightseeing purposes, and others, when provided to consumers;

(b) Abstract, title insurance, and escrow services;

(c) Credit bureau services;

(d) Automobile parking and storage garage services;

(e) Landscape maintenance and horticultural services but excluding (i) horticultural services provided to farmers and (ii) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;

(f) Service charges associated with tickets to professional sporting events; and

(g) The following personal services: Physical fitness services, tanning salon services, tattoo parlor services, steam bath services, turkish bath services, escort services, and dating services.

(4) The term shall also include the renting or leasing of tangible personal property to consumers and the rental of equipment with an operator.

(5) The term shall also include the providing of telephone service, as defined in RCW 82.04.065, to consumers.

(6) The term shall also include the sale of canned software other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user, but shall not include custom software or the customization of canned software.

(7) The term shall not include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind.

(8) The term shall also not include sales of chemical sprays or washes to persons for the purpose of postharvest treatment of fruit for the prevention of scald, fungus, mold, or decay, nor shall it include sales of feed, seed, seedlings, fertilizer, agents for enhanced pollination including insects such as bees, and spray materials to: (a) Persons who participate in the federal conservation reserve program, the environmental quality incentives program, the wetlands reserve program, and the wildlife habitat incentives program, or their successors administered by the United States department of agriculture; (b) farmers for the purpose of producing for sale any

agricultural product; and (c) farmers acting under cooperative habitat development or access contracts with an organization exempt from federal income tax under 26 U.S.C. Sec. 501(c)(3) or the Washington state department of fish and wildlife to produce or improve wildlife habitat on land that the farmer owns or leases.

(9) The term shall not include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation. Nor shall the term include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development.

(10) Until July 1, 2003, the term shall not include the sale of or charge made for labor and services rendered for environmental remedial action as defined in RCW 82.04.2635(2).

[2000 2nd sp.s. c 4 § 23. Prior: 1998 c 332 § 2; 1998 c 315 § 1; 1998 c 308 § 1; 1998 c 275 § 1; 1997 c 127 § 1; prior: 1996 c 148 § 1; 1996 c 112 § 1; 1995 1st sp.s. c 12 § 2; 1995 c 39 § 2; 1993 sp.s. c 25 § 301; 1988 c 253 § 1; prior: 1987 c 285 § 1; 1987 c 23 § 2; 1986 c 231 § 1; 1983 2nd ex.s. c 3 § 25; 1981 c 144 § 3; 1975 1st ex.s. c 291 § 5; 1975 1st ex.s. c 90 § 1; 1973 1st ex.s. c 145 § 1; 1971 ex.s. c 299 § 3; 1971 ex.s. c 281 § 1; 1970 ex.s. c 8 § 1; prior: 1969 ex.s. c 262 § 30; 1969 ex.s. c 255 § 3; 1967 ex.s. c 149 § 4; 1965 ex.s. c 173 § 1; 1963 c 7 § 1; prior: 1961 ex.s. c 24 § 1; 1961 c 293 § 1; 1961 c 15 § 82.04.050; prior: 1959 ex.s. c 5 § 2; 1957 c 279 § 1; 1955 c 389 § 6; 1953 c 91 § 3; 1951 2nd ex.s. c 28 § 3; 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

Findings--Intent--Effective date--1998 c 332: See notes following RCW 82.04.29001.

Effective dates--1998 c 308: "(1) Sections 1 through 4 of this act take effect July 1, 1998.

(2) Section 5 of this act takes effect July 1, 2003." [1998 c 308 § 6.]

Effective date--1998 c 275: "This act takes effect July 1, 1998." [1998 c 275 § 2.]

Effective date--1997 c 127: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 127 § 2.]

Severability--1996 c 148: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1996 c 148 § 7.]

Effective date--1996 c 148: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect April 1, 1996." [1996 c 148 § 8.]

Effective date--1996 c 112: "This act shall take effect July 1, 1996." [1996 c 112 § 5.]

Intent--1995 1st sp.s. c 12: "It is the intent of the legislature that massage services be recognized as health care practitioners for the purposes of business and occupation tax application. To achieve this intent massage services are being removed from the definition of sale at retail and retail sale." [1995 1st sp.s. c 12 § 1.]

Effective date--1995 1st sp.s. c 12: "This act is necessary for the immediate preservation of the public

peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 1st sp.s. c 12 § 5.]

Effective date--1995 c 39: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 39 § 3.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Intent--Severability--Effective date--1981 c 144: See notes following RCW 82.16.010.

Application to preexisting contracts--1975 1st ex.s. c 291; 1975 1st ex.s. c 90: See note following RCW 82.12.010.

Effective dates--1975 1st ex.s. c 291: "This 1975 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing institutions, and shall take effect immediately: PROVIDED, That sections 8 and 26 through 43 of this amendatory act shall be effective on and after January 1, 1976: PROVIDED FURTHER, That sections 2, 3, and 4, and subsections (1) and (2) of section 24 shall be effective on and after January 1, 1977: AND PROVIDED FURTHER, That subsections (3) through (15) of section 24 shall be effective on and after January 1, 1978." [1975 1st ex.s. c 291 § 46.]

Severability--1975 1st ex.s. c 291: "If any provision of this 1975 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1975 1st ex.s. c 291 § 45.]

Effective date--1975 1st ex.s. c 90: "This 1975 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1975." [1975 1st ex.s. c 90 § 5.]

Effective date--1973 1st ex.s. c 145: "This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1973." [1973 1st ex.s. c 145 § 2.]

Effective dates--1971 ex.s. c 299: "This 1971 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect as follows:

(1) Sections 1 through 12, 15 through 34 and 53 shall take effect July 1, 1971;

(2) Sections 13, 14, and 77 and 78 shall take effect June 1, 1971; and

(3) Sections 35 through 52 and 54 through 76 shall take effect as provided in section 53." [1971 ex.s. c 299 § 79.]

Severability--1971 ex.s. c 299: "If any phrase, clause, subsection or section of this 1971 amendatory act shall be declared unconstitutional or invalid by any court of competent jurisdiction, it shall be conclusively presumed that the legislature would have enacted this 1971 amendatory act without the phrase, clause, subsection or section so held unconstitutional or invalid and the remainder of the act shall not be affected as a result of said part being held unconstitutional or invalid." [1971 ex.s. c 299 § 78.]

Construction--Severability--1969 ex.s. c 255: See notes following RCW 35.58.272.

Effective date--1967 ex.s. c 149: "This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1967." [1967 ex.s. c 149 § 65.]

Effective date--1965 ex.s. c 173: "This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect June 1, 1965." [1965 ex.s. c 173 § 33.]

Credit for retail sales or use taxes paid to other jurisdictions with respect to property used: RCW 82.12.035.

"Services rendered in respect to" defined: RCW 82.04.051.

RCW 82.04.051 "Services rendered in respect to"--Taxation of hybrid or subsequent agreements.

(1) As used in RCW 82.04.050, the term "services rendered in respect to" means those services that are directly related to the constructing, building, repairing, improving, and decorating of buildings or other structures and that are performed by a person who is responsible for the performance of the constructing, building, repairing, improving, or decorating activity. The term does not include services such as engineering, architectural, surveying, flagging, accounting, legal, consulting, or administrative services provided to the consumer of, or person responsible for performing, the constructing, building, repairing, improving, or decorating services.

(2) A contract or agreement under which a person is responsible for both services that would otherwise be subject to tax as a service under RCW 82.04.290(2) and also constructing, building, repairing, improving, or decorating activities that would otherwise be subject to tax under another section of this chapter is subject to the tax that applies to the predominant activity under the contract or agreement.

(3) Unless otherwise provided by law, a contract or agreement under which a person is responsible for activities that are subject to tax as a service under RCW 82.04.290(2), and a subsequent contract or agreement under which the same person is responsible for constructing, building, repairing, improving, or decorating activities subject to tax under another section of this chapter, shall not be combined and taxed as a single activity if at the time of the first contract or agreement it was not contemplated by the parties, as evidenced by the facts, that the same person would be awarded both contracts.

(4) As used in this section "responsible for the performance" means that the person is obligated to perform the activities, either personally or through a third party. A person who reviews work for a consumer, retailer, or wholesaler but does not supervise or direct the work is not responsible for the performance of the work. A person who is financially obligated for the work, such as a bank, but who does not have control over the work itself is not responsible for the performance of the work.

[1999 c 212 § 2.]

Notes:

Finding--Intent--1999 c 212: "(1) The legislature finds that the taxation of "services rendered in respect to constructing buildings or other structures" has generally included the entire transaction for construction, including certain services provided directly to the consumer or owner rather than the person engaged in the performance of the constructing activity. Changes in business practices and recent administrative and court decisions have confused the issue. It is the intent of the legislature to clarify which services, if standing alone and not part of the construction agreement, are taxed as retail or wholesale sales, and which services will continue to be taxed as a service.

(2) It is further the intent of the legislature to confirm that the entire price for the construction of a building or other structure for a consumer or owner continues to be a retail sale, even though some of the individual services reflected in the price, if provided alone, would be taxed as services and not as separate retail or wholesale sales.

(3) Therefore, the intent of this act is to maintain the application of the law and not to extend retail treatment to activities not previously treated as retail activities. Services that are otherwise subject to tax as a service

under RCW 82.04.290(2), including but not limited to engineering, architectural, surveying, flagging, accounting, legal, consulting, or administrative services, remain subject to tax as a service under RCW 82.04.290(2), if the person responsible for the performance of those services is not also responsible for the performance of the constructing, building, repairing, improving, or decorating activities. Additionally, unless otherwise provided by law, a person entering into an agreement to be responsible for the performance of services otherwise subject to tax as a service under RCW 82.04.290(2), and subsequently entering into a separate agreement to be responsible for the performance of constructing, building, repairing, improving, or decorating activities, is subject to tax as a service under RCW 82.04.290(2) with respect to the first agreement, and is subject to tax under the appropriate section of chapter 82.04 RCW with respect to the second agreement, if at the time of the first agreement there was no contemplation by the parties, as evidenced by the facts, that the agreements would be awarded to the same person." [1999 c 212 § 1.]

RCW 82.04.055 "Selected business services."

NOTES:

Reviser's note: RCW 82.04.055 was amended by 1997 c 304 § 3 without reference to its repeal by 1997 c 7 § 5. It has been decodified for publication purposes under RCW 1.12.025.

RCW 82.04.060 "Sale at wholesale," "wholesale sale."

"Sale at wholesale" or "wholesale sale" means: (1) Any sale of tangible personal property; (2) any sale of amusement or recreation services as defined in RCW 82.04.050(3)(a); (3) any sale of canned software; or (4) any sale of telephone service as defined in RCW 82.04.065, which is not a sale at retail and means any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property, if such charge is expressly defined as a retail sale by RCW 82.04.050 when rendered to or for consumers: PROVIDED, That the term "real or personal property" as used in this section shall not include any natural products named in RCW 82.04.100.

[1998 c 332 § 5; 1996 c 148 § 3; 1983 2nd ex.s. c 3 § 26; 1961 c 15 § 82.04.060. Prior: 1955 ex.s. c 10 § 4; 1955 c 389 § 7; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Findings--Intent--Effective date--1998 c 332: See notes following RCW 82.04.29001.

Severability--Effective date--1996 c 148: See notes following RCW 82.04.050.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 82.04.062 "Sale at wholesale," "sale at retail" excludes sale of precious metal bullion and monetized bullion--Computation of tax.

(1) For purposes of this chapter, "wholesale sale," "sale at wholesale," "retail sale," and "sale at retail" do not include the sale of precious metal bullion or monetized bullion.

(2) In computing tax under this chapter on the business of making sales of precious metal bullion or monetized bullion, the tax shall be imposed on the amounts received as commissions upon transactions for the accounts of customers over and above the amount paid to other dealers associated in such transactions, but no deduction or offset is allowed on account of salaries or

commissions paid to salesmen or other employees.

(3) For purposes of this section, "precious metal bullion" means any precious metal which has been put through a process of smelting or refining, including, but not limited to, gold, silver, platinum, rhodium, and palladium, and which is in such state or condition that its value depends upon its contents and not upon its form. For purposes of this section, "monetized bullion" means coins or other forms of money manufactured from gold, silver, or other metals and heretofore, now, or hereafter used as a medium of exchange under the laws of this state, the United States, or any foreign nation, but does not include coins or money sold to be manufactured into jewelry or works of art.

[1985 c 471 § 5.]

Notes:

Severability--Effective date--1985 c 471: See notes following RCW 82.04.260.

RCW 82.04.065 "Competitive telephone service," "network telephone service," "telephone service," "telephone business."

(1) "Competitive telephone service" means the providing by any person of telecommunications equipment or apparatus, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which can be provided by persons that are not subject to regulation as telephone companies under Title 80 RCW and for which a separate charge is made.

(2) "Network telephone service" means the providing by any person of access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. "Network telephone service" includes interstate service, including toll service, originating from or received on telecommunications equipment or apparatus in this state if the charge for the service is billed to a person in this state. "Network telephone service" includes the provision of transmission to and from the site of an internet provider via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. "Network telephone service" does not include the providing of competitive telephone service, the providing of cable television service, the providing of broadcast services by radio or television stations, nor the provision of internet service as defined in RCW 82.04.297, including the reception of dial-in connection, provided at the site of the internet service provider.

(3) "Telephone service" means competitive telephone service or network telephone service, or both, as defined in subsections (1) and (2) of this section.

(4) "Telephone business" means the business of providing network telephone service, as defined in subsection (2) of this section. It includes cooperative or farmer line telephone companies or associations operating an exchange.

[1997 c 304 § 5; 1983 2nd ex.s. c 3 § 24.]

Notes:

Findings--Severability--Effective date--1997 c 304: See notes following RCW 35.21.717.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

License fees or taxes on telephone business by cities: RCW 35.21.712 through 35.21.715.

RCW 82.04.070 "Gross proceeds of sales."

"Gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property and/or for services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

[1961 c 15 § 82.04.070. Prior: 1955 c 389 § 8; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.080 "Gross income of the business."

"Gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

[1961 c 15 § 82.04.080. Prior: 1955 c 389 § 9; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.090 "Value proceeding or accruing."

"Value proceeding or accruing" means the consideration, whether money, credits, rights, or other property expressed in terms of money, actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer. However, persons operating grain warehouses licensed under chapter 22.09 RCW may elect to report the value proceeding or accruing from grain warehouse operations on either a cash receipts or accrual basis. The department of revenue may provide by regulation that the value proceeding or accruing from sales on the installment plan under conditional contracts of sale may be reported as of the dates when the payments become due.

[2001 c 20 § 1; 1975 1st ex.s. c 278 § 40; 1961 c 15 § 82.04.090. Prior: 1955 c 389 § 10; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part;

1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

NOTES:

Effective date--2001 c 20: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2001." [2001 c 20 § 2.]

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.04.100 "Extractor."

"Extractor" means every person who from the person's own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or for commercial or industrial use mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product, or fells, cuts or takes timber, Christmas trees other than plantation Christmas trees, or other natural products, or takes fish, shellfish, or other sea or inland water foods or products. "Extractor" does not include persons performing under contract the necessary labor or mechanical services for others; or persons meeting the definition of farmer under RCW 82.04.213.

[2001 c 118 § 1; 1987 c 23 § 3; 1985 c 148 § 2; 1965 ex.s. c 173 § 2; 1961 c 15 § 82.04.100. Prior: 1955 c 389 § 11; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

NOTES:

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

Withdrawal of gas from underground reservoir not deemed taking or producing under RCW 82.04.100: RCW 80.40.010.

RCW 82.04.110 "Manufacturer."

"Manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from his or her own materials or ingredients any articles, substances or commodities. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a portion of the materials that become a part or whole of the manufactured article, the department shall prescribe equitable rules for determining tax liability: PROVIDED, That a person who produces aluminum master alloys is a processor for hire rather than a manufacturer, regardless of the portion of the aluminum provided by that person's customer: PROVIDED FURTHER, That a nonresident of this state who is the owner of materials processed for it in this state by a processor for hire shall not be deemed to be engaged in business in this state as a manufacturer because of the performance of such processing work for it in this state: PROVIDED FURTHER, That the owner of materials from which a nuclear fuel assembly is made for it by a processor for hire shall not be subject to tax under this chapter as a manufacturer of the fuel assembly.

For the purposes of this section, "aluminum master alloy" means an alloy registered with the Aluminum Association as a grain refiner or a hardener alloy using the American National Standards Institute designating system H35.3.

[1997 c 453 § 1; 1971 ex.s. c 186 § 1; 1961 c 15 § 82.04.110. Prior: 1955 c 389 § 12; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Effective date--1997 c 453: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 453 § 2.]

Effective date--1971 ex.s. c 186: "The effective date of this 1971 amendatory act is July 1, 1971." [1971 ex.s. c 186 § 5.]

RCW 82.04.120 "To manufacture."

"To manufacture" embraces all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use, and shall include: (1) The production or fabrication of special made or custom made articles; (2) the production or fabrication of dental appliances, devices, restorations, substitutes, or other dental laboratory products by a dental laboratory or dental technician; (3) cutting, delimiting, and measuring of felled, cut, or taken trees; and (4) crushing and/or blending of rock, sand, stone, gravel, or ore.

"To manufacture" shall not include: Conditioning of seed for use in planting; cubing hay or alfalfa; activities which consist of cutting, grading, or ice glazing seafood which has been cooked, frozen, or canned outside this state; the growing, harvesting, or producing of agricultural products; or packing of agricultural products, including sorting, washing, rinsing, grading, waxing, treating with fungicide, packaging, chilling, or placing in controlled atmospheric storage.

[1999 sp.s. c 9 § 1; 1999 c 211 § 2; 1998 c 168 § 1; 1997 c 384 § 1; 1989 c 302 § 201. Prior: 1989 c 302 § 101; 1987 c 493 § 1; 1982 2nd ex.s. c 9 § 2; 1975 1st ex.s. c 291 § 6; 1965 ex.s. c 173 § 3; 1961 c 15 § 82.04.120; prior: 1959 ex.s. c 3 § 2; 1955 c 389 § 13; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Intent--1999 sp.s. c 9: "This act is intended to clarify that this is the intent of the legislature both retroactively and prospectively." [1999 sp.s. c 9 § 4.]

Severability--1999 sp.s. c 9: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1999 sp.s. c 9 § 5.]

Effective date--1999 sp.s. c 9: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [June 7, 1999]." [1999 sp.s. c 9 § 6.]

Intent--1999 c 211 §§ 2 and 3: "The legislature intends that sections 2 and 3 of this act be clarifying in nature and are retroactive in response to the administrative difficulties encountered in implementing the original legislation." [1999 c 211 § 4.]

Effective date--1999 c 211 §§ 1-4: "Sections 1 through 4 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [May 7, 1999]." [1999 c 211 § 7.]

Finding--Intent--1999 c 211: See note following RCW 82.08.02565.

Effective date--1998 c 168: "This act takes effect October 1, 1998." [1998 c 168 § 4.]

Effective date--1997 c 384: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 384 § 3.]

Finding--Purpose--1989 c 302: "(1) The legislature finds that chapter 9, Laws of 1982 2nd ex. sess. was intended to extend state public utility taxation to electrical energy generated in this state for eventual distribution outside this state. The legislature further finds that chapter 9, Laws of 1982 2nd ex. sess. was held unconstitutional by the Thurston county superior court in *Washington Water Power v. State of Washington* (memorandum opinion No. 83-2-00977-1). The purpose of *Part I of this act is to recognize the effect of that decision by correcting the relevant RCW sections to read as though the legislature had not enacted chapter 9, Laws of 1982 2nd ex. sess., and thereby make clear the effect of subsequent amendments in *Part II of this act.

(2) The purpose of *Part II of this act is to provide a constitutional means of replacing the revenue lost as a result of the Washington Water Power decision." [1989 c 302 § 1.]

***Reviser's note:** For "Part" division see 1989 c 302.

Effective date--1982 2nd ex.s. c 9: See note following RCW 82.16.010.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 82.04.130 "Commercial or industrial use."

"Commercial or industrial use" means the following uses of products, including byproducts, by the extractor or manufacturer thereof:

- (1) Any use as a consumer; and
- (2) The manufacturing of articles, substances or commodities.

[1967 ex.s. c 149 § 5; 1961 c 15 § 82.04.130. Prior: 1955 c 389 § 14; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.140 "Business."

"Business" includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly.

[1961 c 15 § 82.04.140. Prior: 1955 c 389 § 15; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.150 "Engaging in business."

"Engaging in business" means commencing, conducting, or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

[1961 c 15 § 82.04.150. Prior: 1955 c 389 § 16; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.160 "Cash discount."

"Cash discount" means a deduction from the invoice price of goods or charge for services which is allowed if the bill is paid on or before a specified date.

[1961 c 15 § 82.04.160. Prior: 1955 c 389 § 17; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.170 "Tuition fee."

"Tuition fee" includes library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution. "Educational institution," as used in this section, means only those institutions created or generally accredited as such by the state and includes educational programs that such educational institution cosponsors with a nonprofit organization, as defined by the internal revenue code Sec. 501(c)(3), if such educational institution grants college credit for coursework successfully completed through the educational program, or an approved branch campus of a foreign degree-granting institution in compliance with chapter 28B.90 RCW, and in accordance with RCW 82.04.4332 or defined as a degree-granting institution under RCW 28B.85.010(3) and accredited by an accrediting association recognized by the United States secretary of education, and offering to students an educational program of a general academic nature or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry, and agriculture, but not including specialty schools, business colleges, other trade schools, or similar institutions.

[1993 sp.s. c 18 § 37; 1993 c 181 § 13; 1992 c 206 § 1; 1985 c 135 § 1; 1961 c 15 § 82.04.170. Prior: 1955 c 389 § 18; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Reviser's note: This section was amended by 1993 c 181 § 13 and by 1993 sp.s. c 18 § 37, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--1993 sp.s. c 18: See note following RCW 28B.10.265.

Effective dates--1992 c 206: "This act shall take effect July 1, 1992, except sections 7 and 8 of this act which shall take effect January 1, 1993, and sections 9 through 12 of this act which are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect June 1, 1992." [1992 c 206 § 16.]

RCW 82.04.180 "Successor."

"Successor" means any person to whom a taxpayer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of the taxpayer's business, a major part of the materials, supplies, merchandise, inventory, fixtures, or equipment of the taxpayer. Any person obligated to fulfill the terms of a

contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

[1985 c 414 § 6; 1961 c 15 § 82.04.180. Prior: 1955 c 389 § 19; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.190 "Consumer."

"Consumer" means the following:

(1) Any person who purchases, acquires, owns, holds, or uses any article of tangible personal property irrespective of the nature of the person's business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers other than for the purpose (a) of resale as tangible personal property in the regular course of business or (b) of incorporating such property as an ingredient or component of real or personal property when installing, repairing, cleaning, altering, imprinting, improving, constructing, or decorating such real or personal property of or for consumers or (c) of consuming such property in producing for sale a new article of tangible personal property or a new substance, of which such property becomes an ingredient or component or as a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale or (d) purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon;

(2)(a) Any person engaged in any business activity taxable under RCW 82.04.290; (b) any person who purchases, acquires, or uses any telephone service as defined in RCW 82.04.065, other than for resale in the regular course of business; (c) any person who purchases, acquires, or uses any amusement and recreation service defined in RCW 82.04.050(3)(a), other than for resale in the regular course of business; and (d) any person who is an end user of software;

(3) Any person engaged in the business of contracting for the building, repairing or improving of any street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state of Washington or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind as defined in RCW 82.04.280, in respect to tangible personal property when such person incorporates such property as an ingredient or component of such publicly owned street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle by installing, placing or spreading the property in or upon the right of way of such street, place, road, highway, easement, bridge, tunnel, or trestle or in or upon the site of such mass public transportation terminal or parking facility;

(4) Any person who is an owner, lessee or has the right of possession to or an easement in real property which is being constructed, repaired, decorated, improved, or otherwise altered

by a person engaged in business, excluding only (a) municipal corporations or political subdivisions of the state in respect to labor and services rendered to their real property which is used or held for public road purposes, and (b) the United States, instrumentalities thereof, and county and city housing authorities created pursuant to chapter 35.82 RCW in respect to labor and services rendered to their real property. Nothing contained in this or any other subsection of this definition shall be construed to modify any other definition of "consumer";

(5) Any person who is an owner, lessee, or has the right of possession to personal property which is being constructed, repaired, improved, cleaned, imprinted, or otherwise altered by a person engaged in business;

(6) Any person engaged in the business of constructing, repairing, decorating, or improving new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation; also, any person engaged in the business of clearing land and moving earth of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW. Any such person shall be a consumer within the meaning of this subsection in respect to tangible personal property incorporated into, installed in, or attached to such building or other structure by such person;

(7) Any person who is a lessor of machinery and equipment, the rental of which is exempt from the tax imposed by RCW 82.08.020 under RCW 82.08.02565, with respect to the sale of or charge made for tangible personal property consumed in respect to repairing the machinery and equipment, if the tangible personal property has a useful life of less than one year. Nothing contained in this or any other subsection of this section shall be construed to modify any other definition of "consumer";

(8) Any person engaged in the business of cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development; and

(9) Until July 1, 2003, any person engaged in the business of conducting environmental remedial action as defined in RCW 82.04.2635(2).

[1998 c 332 § 6; 1998 c 308 § 2. Prior: 1996 c 173 § 2; 1996 c 148 § 4; 1996 c 112 § 2; 1995 1st sp.s. c 3 § 4; 1986 c 231 § 2; 1985 c 134 § 1; 1983 2nd ex.s. c 3 § 27; 1975 1st ex.s. c 90 § 2; 1971 ex.s. c 299 § 4; 1969 ex.s. c 255 § 4; 1967 ex.s. c 149 § 6; 1965 ex.s. c 173 § 4; 1961 c 15 § 82.04.190; prior: 1959 ex.s. c 3 § 3; 1957 c 279 § 2; 1955 c 389 § 20; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

Notes:

Reviser's note: This section was amended by 1998 c 308 § 2 and by 1998 c 332 § 6, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Findings--Intent--Effective date--1998 c 332: See notes following RCW 82.04.29001.

Effective dates--1998 c 308: See note following RCW 82.04.050.

Findings--Intent--1996 c 173: See note following RCW 82.08.02565.

Severability--Effective date--1996 c 148: See notes following RCW 82.04.050.

Effective date--1996 c 112: See note following RCW 82.04.050.

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Application to preexisting contracts--1975 1st ex.s. c 90: See note following RCW 82.12.010.

Effective date--1975 1st ex.s. c 90: See note following RCW 82.04.050.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Construction--Severability--1969 ex.s. c 255: See notes following RCW 35.58.272.

RCW 82.04.200 "In this state," "within this state."

"In this state" or "within this state" includes all federal areas lying within the exterior boundaries of the state.

[1961 c 15 § 82.04.200. Prior: 1955 c 389 § 21; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.210 "Byproduct."

"Byproduct" means any additional product, other than the principal or intended product, which results from extracting or manufacturing activities and which has a market value, without regard to whether or not such additional product was an expected or intended result of the extracting or manufacturing activities.

[1961 c 15 § 82.04.210. Prior: 1955 c 389 § 22; prior: 1949 c 228 § 2, part; 1945 c 249 § 1, part; 1943 c 156 § 2, part; 1941 c 178 § 2, part; 1939 c 225 § 2, part; 1937 c 227 § 2, part; 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]

RCW 82.04.212 "Retail store or outlet."

"Retail store or outlet" does not mean a device or apparatus through which sales are activated by coin deposits but the phrase shall include automats or business establishments retailing diversified goods primarily through the use of such devices or apparatus.

[1961 c 15 § 82.04.212. Prior: 1959 c 232 § 1.]

RCW 82.04.213 "Agricultural product," "farmer."

(1) "Agricultural product" means any product of plant cultivation or animal husbandry including, but not limited to: A product of horticulture, grain cultivation, vermiculture, viticulture, or aquaculture as defined in RCW 15.85.020; plantation Christmas trees; short-rotation hardwoods as defined in RCW 84.33.035; turf; or any animal including but not limited to an animal that is a private sector cultured aquatic product as defined in RCW 15.85.020, or a bird, or insect, or the substances obtained from such an animal. "Agricultural product" does not include animals defined as pet animals under RCW 16.70.020.

(2) "Farmer" means any person engaged in the business of growing, raising, or

producing, upon the person's own lands or upon the lands in which the person has a present right of possession, any agricultural product to be sold. "Farmer" does not include a person growing, raising, or producing such products for the person's own consumption; a person selling any animal or substance obtained therefrom in connection with the person's business of operating a stockyard or a slaughter or packing house; or a person in respect to the business of taking, cultivating, or raising timber.

[2001 c 118 § 2; 2001 c 97 § 3; 1993 sp.s. c 25 § 302.]

NOTES:

Reviser's note: This section was amended by 2001 c 97 § 3 and by 2001 c 118 § 2, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

RCW 82.04.214 "Newspaper."

"Newspaper" means a publication issued regularly at stated intervals at least twice a month and printed on newsprint in tabloid or broadsheet format folded loosely together without stapling, glue, or any other binding of any kind.

[1994 c 22 § 1; 1993 sp.s. c 25 § 304.]

Notes:

Retroactive application--1994 c 22: "This act shall apply retroactively to July 1, 1993." [1994 c 22 § 2.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

RCW 82.04.215 "Canned software," "custom software," "customization of canned software," "master copies," "retained rights," "software."

(1) "Canned software" means software that is created for sale to more than one person.

(2) "Custom software" means software created for a single person.

(3) "Customization of canned software" means any alteration, modification, or development of applications using or incorporating canned computer software for a specific person. "Customization of canned software" includes individualized configuration of software to work with other software and computer hardware but does not include routine installation. Customization of canned software does not change the underlying character or taxability of the original canned software.

(4) "Master copies" of software means copies of software from which a software developer, author, inventor, publisher, licensor, sublicensor, or distributor makes copies for sale or license.

(5) "Retained rights" means any and all rights, including intellectual property rights such as those rights arising from copyrights, patents, and trade secret laws, that are owned or are held under contract or license by a software developer, author, inventor, publisher, licensor, sublicensor, or distributor.

(6) "Software" means any information, program, or routine, or any set of one or more programs, routines, or collections of information used, or intended for use, to convey information that causes one or more computers or pieces of computer-related peripheral equipment, or any combination thereof, to perform a task or set of tasks. "Software" includes only those copies of such information, programs, or routines intended for use by an end user and specifically excludes retained rights in software and master copies of software. "Software" includes the associated documentation that describes the code and its use, operation, and maintenance and typically is delivered with the code to the consumer. All software is classified as either canned or custom.

[1998 c 332 § 3.]

Notes:

Findings--Intent--Effective date--1998 c 332: See notes following RCW 82.04.29001.

RCW 82.04.220 Business and occupation tax imposed.

There is levied and shall be collected from every person a tax for the act or privilege of engaging in business activities. Such tax shall be measured by the application of rates against value of products, gross proceeds of sales, or gross income of the business, as the case may be.

[1961 c 15 § 82.04.220. Prior: 1955 c 389 § 42; prior: 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

RCW 82.04.230 Tax upon extractors.

Upon every person engaging within this state in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including byproducts, extracted for sale or for commercial or industrial use, multiplied by the rate of 0.484 percent.

The measure of the tax is the value of the products, including byproducts, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the state.

[1993 sp.s. c 25 § 101; 1971 ex.s. c 281 § 2; 1969 ex.s. c 262 § 33; 1967 ex.s. c 149 § 7; 1961 c 15 § 82.04.230. Prior: 1955 c 389 § 43; prior: 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

Notes:

Severability--1993 sp.s. c 25: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1993 sp.s. c 25 § 1002.]

Effective dates--1993 sp.s. c 25: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1993, except:

(1) Sections 901 and 902 of this act take effect immediately [May 28, 1993].

(2) Sections 601 through 603 of this act take effect January 1, 1994." [1993 sp.s. c 25 § 1003.]

Part headings, captions not law--1993 sp.s. c 25: "Part headings and captions as used in this act constitute no part of the law." [1993 sp.s. c 25 § 1004.]

RCW 82.04.240 Tax on manufacturers.

Upon every person except persons taxable under RCW 82.04.260 (1), (2), (4), (5), or (6) engaging within this state in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including byproducts, manufactured, multiplied by the rate of 0.484 percent.

The measure of the tax is the value of the products, including byproducts, so manufactured regardless of the place of sale or the fact that deliveries may be made to points outside the state.

[1998 c 312 § 3; 1993 sp.s. c 25 § 102; 1981 c 172 § 1; 1979 ex.s. c 196 § 1; 1971 ex.s. c 281 § 3; 1969 ex.s. c 262 § 34; 1967 ex.s. c 149 § 8; 1965 ex.s. c 173 § 5; 1961 c 15 § 82.04.240. Prior: 1959 c 211 § 1; 1955 c 389 § 44; prior: 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

Notes:

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective dates--1981 c 172: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1981, except section 9 of this act shall take effect September 1, 1981, sections 7 and 8 of this act shall take effect October 1, 1981, and section 10 of this act shall take effect July 1, 1983." [1981 c 172 § 12.]

Effective date--1979 ex.s. c 196: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect on July 1, 1979." [1979 ex.s. c 196 § 15.]

RCW 82.04.2403 Manufacturer tax not applicable to cleaning fish.

The tax imposed by RCW 82.04.240 does not apply to cleaning fish. "Cleaning fish" means the removal of the head, fins, or viscera from fresh fish without further processing, other than freezing.

[1994 c 167 § 1.]

Notes:

Effective date--1994 c 167: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 30, 1994]." [1994 c 167 § 3.]

RCW 82.04.250 Tax on retailers.

(1) Upon every person except persons taxable under RCW 82.04.260(5), 82.04.272, or subsection (2) of this section engaging within this state in the business of making sales at retail, as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of sales of the business, multiplied by the rate of 0.471 percent.

(2) Upon every person engaging within this state in the business of making sales at retail that are exempt from the tax imposed under chapter 82.08 RCW by reason of RCW 82.08.0261, 82.08.0262, or 82.08.0263, as to such persons, the amount of tax with respect to such business

shall be equal to the gross proceeds of sales of the business, multiplied by the rate of 0.484 percent.

[1998 c 343 § 5; 1998 c 312 § 4; 1993 sp.s. c 25 § 103; 1981 c 172 § 2; 1971 ex.s. c 281 § 4; 1971 ex.s. c 186 § 2; 1969 ex.s. c 262 § 35; 1967 ex.s. c 149 § 9; 1961 c 15 § 82.04.250. Prior: 1955 c 389 § 45; prior: 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

NOTES:

Reviser's note: This section was amended by 1998 c 312 § 4 and by 1998 c 343 § 5, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--1998 c 343: See note following RCW 82.04.272.

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective dates--1981 c 172: See note following RCW 82.04.240.

Effective date--1971 ex.s. c 186: See note following RCW 82.04.110.

RCW 82.04.255 Tax on real estate brokers.

Upon every person engaging within the state as a real estate broker; as to such persons, the amount of the tax with respect to such business shall be equal to the gross income of the business, multiplied by the rate of 1.5 percent.

The measure of the tax on real estate commissions earned by the real estate broker shall be the gross commission earned by the particular real estate brokerage office including that portion of the commission paid to salesmen or associate brokers in the same office on a particular transaction: PROVIDED, HOWEVER, That where a real estate commission is divided between an originating brokerage office and a cooperating brokerage office on a particular transaction, each brokerage office shall pay the tax only upon their respective shares of said commission: AND PROVIDED FURTHER, That where the brokerage office has paid the tax as provided herein, salesmen or associate brokers within the same brokerage office shall not be required to pay a similar tax upon the same transaction.

[1997 c 7 § 1; 1996 c 1 § 1; 1993 sp.s. c 25 § 202; 1985 c 32 § 2; 1983 2nd ex.s. c 3 § 1; 1983 c 9 § 1; 1970 ex.s. c 65 § 3.]

Notes:

Savings--1997 c 7: "This act does not affect any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections." [1997 c 7 § 6.]

Effective date--1997 c 7: "This act takes effect July 1, 1998." [1997 c 7 § 7.]

Effective date--1996 c 1: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect January 1, 1996." [1996 c 1 § 5.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Construction--1983 2nd ex.s. c 3: "This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule, regulation, or

order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1983 2nd ex.s. c 3 § 65.]

Severability--1983 2nd ex.s. c 3: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 2nd ex.s. c 3 § 66.]

Effective dates--1983 2nd ex.s. c 3: "(1) This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions and shall take effect July 1, 1983, except that:

(a) Sections 42 through 50, and 52, 53, 65, and 66 of this act shall take effect June 30, 1983;

(b) Sections 1 through 4 of this act shall take effect July 1, 1983, except as provided in subsection (2) of this section;

(c) Sections 21, 22, and 51 of this act shall take effect January 1, 1984. Section 51 of this act shall be effective for property taxes levied in 1983 and due in 1984, and thereafter; and

(d) Section 63 of this act shall take effect April 1, 1985, and shall be effective in respect to taxable activities occurring on and after April 1, 1985; and

(e) The extension under this act of the retail sales tax to certain sales of telephone service shall apply to telephone service billed on or after July 1, 1983, whether or not such service was rendered before that date.

(f) Sections 61 and 62 of this act shall take effect on the day either of the following events occurs, whichever is earlier:

(i) A temporary or permanent injunction or order becomes effective which prohibits in whole or in part the collection of taxes at the rates specified in section 6, chapter 7, Laws of 1983; or

(ii) A decision of a court in this state invalidating in whole or in part section 6, chapter 7, Laws of 1983, becomes final.

(2) The legislature finds that the amendments contained in sections 1 through 4 of this act constitute an integrated and inseparable entity and if any one or more of those sections does not become law, the remaining sections shall not take effect. If sections 1 through 4 of this act do not become law, the governor shall in that event reduce approved allotments under RCW 43.88.110 for the 1983-85 biennium by four percent." [1983 2nd ex.s. c 3 § 67.]

Reviser's note: (1) "Sections 42 through 50 and 52" consist of the 1983 2nd ex.s. c 3 amendments to RCW 82.49.010, 88.02.020, 88.02.030, 88.02.050, and 88.02.110 and the enactment of RCW 43.51.400, 82.49.020, 82.49.070, 88.02.070, and 88.02.080. "Section 53" consists of the enactment of a new section which appears as a footnote to RCW 88.02.020, and "sections 65 and 66" consist of the enactment of new sections which appear as footnotes to RCW 82.04.255 above.

(2) "Sections 1 through 4" consist of the 1983 2nd ex.s. c 3 §§ 1-4 amendments to RCW 82.04.255, 82.04.290, 82.04.2904, and 82.04.2901, respectively.

(3) "Sections 21, 22, and 51" consist of the 1983 2nd ex.s. c 3 amendments to RCW 82.48.010, 82.48.030, and 84.36.080, respectively.

(4) "Section 63" consists of the 1983 2nd ex.s. c 3 amendment to RCW 82.32.045.

(5) "Sections 61 and 62" consist of the 1983 2nd ex.s. c 3 §§ 61 and 62 amendments to RCW 82.04.2901 and 82.08.020, respectively. For the effective date of sections 61 and 62, see *Bond v. Burrows*, 103 Wn.2d 153 (1984).

Construction--1983 c 9: "This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended in this act, nor any rule, regulation, or order adopted nor any proceeding instituted under those sections." [1983 c 9 § 6.]

Severability--1983 c 9: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 9 § 7.]

Effective date--1983 c 9: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions and shall take effect March 1, 1983. The additional taxes and tax rate changes imposed under this act shall take effect on the dates designated in

this act notwithstanding the date this act becomes law under Article III, section 12 of the state Constitution." [1983 c 9 § 8.]

Effective date--Severability--1970 ex.s. c 65: See notes following RCW 82.03.050.

RCW 82.04.260 Tax on manufacturers and processors of various foods and by-products--Research and development organizations--Nuclear fuel assemblies--Travel agents--Certain international activities--Stevedoring and associated activities--Low-level waste disposers--Insurance agents, brokers, and solicitors--Hospitals.

(1) Upon every person engaging within this state in the business of manufacturing:

(a) Wheat into flour, barley into pearl barley, soybeans into soybean oil, canola into canola oil, canola meal, or canola byproducts, or sunflower seeds into sunflower oil; as to such persons the amount of tax with respect to such business shall be equal to the value of the flour, pearl barley, oil, canola meal, or canola byproduct manufactured, multiplied by the rate of 0.138 percent;

(b) Seafood products which remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of 0.138 percent;

(c) By canning, preserving, freezing, processing, or dehydrating fresh fruits and vegetables, or selling at wholesale fresh fruits and vegetables canned, preserved, frozen, processed, or dehydrated by the seller and sold to purchasers who transport in the ordinary course of business the goods out of this state; as to such persons the amount of tax with respect to such business shall be equal to the value of the products canned, preserved, frozen, processed, or dehydrated multiplied by the rate of 0.138 percent. As proof of sale to a person who transports in the ordinary course of business goods out of this state, the seller shall annually provide a statement in a form prescribed by the department and retain the statement as a business record; and

(d) Dairy products that as of September 20, 2001, are identified in 21 C.F.R., chapter 1, parts 131, 133, and 135, including byproducts from the manufacturing of the dairy products such as whey and casein; or selling the same to purchasers who transport in the ordinary course of business the goods out of state; as to such persons the tax imposed shall be equal to the value of the products manufactured multiplied by the rate of 0.138 percent. As proof of sale to a person who transports in the ordinary course of business goods out of this state, the seller shall annually provide a statement in a form prescribed by the department and retain the statement as a business record.

(2) Upon every person engaging within this state in the business of splitting or processing dried peas; as to such persons the amount of tax with respect to such business shall be equal to the value of the peas split or processed, multiplied by the rate of 0.138 percent.

(3) Upon every nonprofit corporation and nonprofit association engaging within this state in research and development, as to such corporations and associations, the amount of tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of 0.484 percent.

(4) Upon every person engaging within this state in the business of slaughtering, breaking and/or processing perishable meat products and/or selling the same at wholesale only and not at retail; as to such persons the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of 0.138 percent.

(5) Upon every person engaging within this state in the business of making sales, at retail or wholesale, of nuclear fuel assemblies manufactured by that person, as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of the assemblies multiplied by the rate of 0.275 percent.

(6) Upon every person engaging within this state in the business of manufacturing nuclear fuel assemblies, as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured multiplied by the rate of 0.275 percent.

(7) Upon every person engaging within this state in the business of acting as a travel agent or tour operator; as to such persons the amount of the tax with respect to such activities shall be equal to the gross income derived from such activities multiplied by the rate of 0.275 percent.

(8) Upon every person engaging within this state in business as an international steamship agent, international customs house broker, international freight forwarder, vessel and/or cargo charter broker in foreign commerce, and/or international air cargo agent; as to such persons the amount of the tax with respect to only international activities shall be equal to the gross income derived from such activities multiplied by the rate of 0.275 percent.

(9) Upon every person engaging within this state in the business of stevedoring and associated activities pertinent to the movement of goods and commodities in waterborne interstate or foreign commerce; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds derived from such activities multiplied by the rate of 0.275 percent. Persons subject to taxation under this subsection shall be exempt from payment of taxes imposed by chapter 82.16 RCW for that portion of their business subject to taxation under this subsection. Stevedoring and associated activities pertinent to the conduct of goods and commodities in waterborne interstate or foreign commerce are defined as all activities of a labor, service or transportation nature whereby cargo may be loaded or unloaded to or from vessels or barges, passing over, onto or under a wharf, pier, or similar structure; cargo may be moved to a warehouse or similar holding or storage yard or area to await further movement in import or export or may move to a consolidation freight station and be stuffed, unstuffed, containerized, separated or otherwise segregated or aggregated for delivery or loaded on any mode of transportation for delivery to its consignee. Specific activities included in this definition are: Wharfage, handling, loading, unloading, moving of cargo to a convenient place of delivery to the consignee or a convenient place for further movement to export mode; documentation services in connection with the receipt, delivery, checking, care, custody and control of cargo required in the transfer of cargo; imported automobile handling prior to delivery to consignee; terminal stevedoring and incidental vessel services, including but not limited to plugging and unplugging refrigerator service to containers, trailers, and other refrigerated cargo receptacles, and securing ship hatch covers.

(10) Upon every person engaging within this state in the business of disposing of

low-level waste, as defined in RCW 43.145.010; as to such persons the amount of the tax with respect to such business shall be equal to the gross income of the business, excluding any fees imposed under chapter 43.200 RCW, multiplied by the rate of 3.3 percent.

If the gross income of the taxpayer is attributable to activities both within and without this state, the gross income attributable to this state shall be determined in accordance with the methods of apportionment required under RCW 82.04.460.

(11) Upon every person engaging within this state as an insurance agent, insurance broker, or insurance solicitor licensed under chapter 48.17 RCW; as to such persons, the amount of the tax with respect to such licensed activities shall be equal to the gross income of such business multiplied by the rate of 0.484 percent.

(12) Upon every person engaging within this state in business as a hospital, as defined in chapter 70.41 RCW, that is operated as a nonprofit corporation or by the state or any of its political subdivisions, as to such persons, the amount of tax with respect to such activities shall be equal to the gross income of the business multiplied by the rate of 0.75 percent through June 30, 1995, and 1.5 percent thereafter. The moneys collected under this subsection shall be deposited in the health services account created under RCW 43.72.900.

[2001 2nd sp.s. c 25 § 2. Prior: 1998 c 312 § 5; 1998 c 311 § 2; prior: 1998 c 170 § 4; 1996 c 148 § 2; 1996 c 115 § 1; prior: 1995 2nd sp.s. c 12 § 1; 1995 2nd sp.s. c 6 § 1; 1993 sp.s. c 25 § 104; 1993 c 492 § 304; 1991 c 272 § 15; 1990 c 21 § 2; 1987 c 139 § 1; prior: 1985 c 471 § 1; 1985 c 135 § 2; 1983 2nd ex.s. c 3 § 5; prior: 1983 1st ex.s. c 66 § 4; 1983 1st ex.s. c 55 § 4; 1982 2nd ex.s. c 13 § 1; 1982 c 10 § 16; prior: 1981 c 178 § 1; 1981 c 172 § 3; 1979 ex.s. c 196 § 2; 1975 1st ex.s. c 291 § 7; 1971 ex.s. c 281 § 5; 1971 ex.s. c 186 § 3; 1969 ex.s. c 262 § 36; 1967 ex.s. c 149 § 10; 1965 ex.s. c 173 § 6; 1961 c 15 § 82.04.260; prior: 1959 c 211 § 2; 1955 c 389 § 46; prior: 1953 c 91 § 4; 1951 2nd ex.s. c 28 § 4; 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

NOTES:

Purpose--Intent--2001 2nd sp.s. c 25: "The purpose of sections 2 and 3 of this act is to provide a tax rate for persons who manufacture dairy products that is commensurate to the rate imposed on certain other processors of agricultural commodities. This tax rate applies to persons who manufacture dairy products from raw materials such as fluid milk, dehydrated milk, or byproducts of milk such as cream, buttermilk, whey, butter, or casein. It is not the intent of the legislature to provide this tax rate to persons who use dairy products as an ingredient or component of their manufactured product, such as milk-based soups or pizza. It is the intent that persons who manufacture products such as milk, cheese, yogurt, ice cream, whey, or whey products be subject to this rate." [2001 2nd sp.s. c 25 § 1.]

Part headings not law--2001 2nd sp.s. c 25: "Part headings used in this act are not any part of the law." [2001 2nd sp.s. c 25 § 7.]

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Effective date--1998 c 170: See note following RCW 82.04.331.

Severability--Effective date--1996 c 148: See notes following RCW 82.04.050.

Effective date--1996 c 115: "This act shall take effect July 1, 1996." [1996 c 115 § 2.]

Effective date--1995 2nd sp.s. c 12: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 12 § 2.]

Effective date--1995 2nd sp.s. c 6: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 6 § 2.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Effective dates--1991 c 272: See RCW 81.108.901.

Severability--1985 c 471: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 471 § 17.]

Effective date--1985 c 471: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1985." [1985 c 471 § 18.]

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

Severability--1982 2nd ex.s. c 13: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 2nd ex.s. c 13 § 2.]

Effective date--1982 2nd ex.s. c 13: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect August 1, 1982." [1982 2nd ex.s. c 13 § 3.]

Severability--1982 c 10: See note following RCW 6.13.080.

Effective dates--1981 c 172: See note following RCW 82.04.240.

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

Effective date--1971 ex.s. c 186: See note following RCW 82.04.110.

Low-level waste disposal rate regulation study: RCW 81.04.520.

RCW 82.04.263 Tax on cleaning up radioactive waste and other byproducts of weapons production and nuclear research and development.

Upon every person engaging within this state in the business of cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development; as to such persons the amount of the tax with respect to such business shall be equal to the value of the gross income of the business multiplied by the rate of 0.471 percent.

For the purposes of this chapter, "cleaning up radioactive waste and other byproducts of weapons production and nuclear research and development" means the activities of handling, storing, treating, immobilizing, stabilizing, or disposing of radioactive waste, radioactive tank waste and capsules, nonradioactive hazardous solid and liquid wastes, or spent nuclear fuel; spent nuclear fuel conditioning; removal of contamination in soils and ground water; decontamination and decommissioning of facilities; and activities integral and necessary to the direct performance of cleanup.

[1996 c 112 § 3.]

Notes:

Effective date--1996 c 112: See note following RCW 82.04.050.

RCW 82.04.2635 Tax on environmental remedial action--Certifications of

eligibility--Response--Notice to persons at site--Reports--Penalties--Waiver. (Expires July 1, 2003.)

(1) Upon every person engaging within this state in the business of environmental remedial action, the amount of tax with respect to such business shall be equal to the value of the gross income of the business multiplied by the rate 0.471 percent.

(2) For purposes of this chapter, "environmental remedial action" means:

(a) Those services related to the identification, investigation, or cleanup arising out of the release or threatened release of hazardous substances that are conducted under contract with the department of ecology or under an enforcement order, agreed order, or consent decree executed by the department of ecology, or those services, when evaluated as a whole, that are the substantial equivalent of a department of ecology-conducted or supervised remedial action under the model toxics control act, chapter 70.105D RCW; or

(b) Those services related to the identification, investigation, or cleanup of a facility that are conducted under contract with the United States environmental protection agency or under an order or consent decree executed by the United States environmental protection agency, or that are consistent with the national contingency plan adopted under the comprehensive environmental response compensation and liability act, 42 U.S.C. Sec. 9605 as it exists on July 1, 1998, and those services are conducted at facilities that are included on the national priorities list adopted under 42 U.S.C. Sec. 9605 as it exists on July 1, 1998, or at facilities subject to a removal action authorized under 42 U.S.C. Sec. 9604 as it exists on July 1, 1998.

(3) A site is eligible for environmental remedial action upon submittal, via certified mail to the department of ecology and the department of revenue, of the following:

(a) A certification from the owner, the department of ecology, or the United States environmental protection agency, containing the following information:

(i) The location of the site, shown on a map and identified by parcel number or numbers and street address;

(ii) The name and address and daytime phone number of a contact person;

(iii) A statement that the proposed environmental remedial actions will be conducted by the department of ecology or its authorized contractor under chapter 70.105D RCW or will be substantially equivalent to a department of ecology-conducted or supervised remedial action under the model toxics control act, chapter 70.105D RCW, or will be conducted by the United States environmental protection agency or its authorized contractor or will be consistent with the national contingency plan under 42 U.S.C. Sec. 9605 as it exists on July 1, 1998; and

(iv) A description of the proposed environmental remedial actions to be taken; and

(b)(i) A certification from a certified underground storage tank service supervisor as authorized in chapter 90.76 RCW, from a professional engineer licensed in the state of Washington, or from an environmental professional who subscribes to a code of professional responsibility administered by a recognized organization representing such professions containing the following information:

(A) Confirmation that an environmental remedial action as defined in this section is to be conducted at the site;

(B) The location of the site, shown on a map and identified by parcel number or numbers

and street address, and the approximate location of the proposed environmental remedial action; and

(C) The name, address, telephone number, and uniform business identifier of the person providing the certification; or

(ii) If applicable to the site, a copy of an enforcement order, agreed order, or consent decree executed by the department of ecology or the United States environmental protection agency.

(4) The department of revenue shall respond in writing to the owner within thirty days confirming receipt of the certification, or certifications, of eligibility. Under RCW 82.32.330(3)(m), certification is subject to disclosure and copies may be obtained from the department upon request. The request shall be in writing and shall identify the site by county and parcel number or numbers.

(5) The owner shall provide a copy of the confirmation from the department of revenue to each person who renders environmental remedial action at the site. Each person who renders such action shall separately state the charges for labor and services associated with the environmental remedial action.

(6) Upon completion of the environmental remedial action, the owner shall submit to the department of ecology a report documenting the environmental remedial actions conducted at the site and documenting compliance with the requirements of chapter 70.105D RCW.

(7) In addition to any other penalties, a person who files a certificate with the department of ecology or the department of revenue that contains falsehoods or misrepresentations are subject to penalties authorized under chapter 18.43 or 90.76 RCW or RCW 9A.76.175. Also, a person who improperly reports the person's tax class shall be assessed a penalty of fifty percent of the tax due, in addition to other taxes or penalties, together with interest. The department of revenue shall waive the penalty imposed under this section if it finds that the falsehoods or misrepresentations or improper reporting of the tax classification was due to circumstances beyond the control of the person.

(8) This section expires July 1, 2003.

[2001 c 320 § 2; 1998 c 308 § 3.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Effective dates--1998 c 308: See note following RCW 82.04.050.

RCW 82.04.270 Tax on wholesalers.

Upon every person except persons taxable under RCW 82.04.260(5), 82.04.298, or 82.04.272 engaging within this state in the business of making sales at wholesale; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of 0.484 percent.

[2001 1st sp.s. c 9 § 3; (2001 1st sp.s. c 9 § 2 expired July 1, 2001); 1999 c 358 § 2. Prior: 1999 c 358 § 1; 1998 c 343 § 2; 1998 c 329 § 1; 1998 c 312 § 6; 1994 c 124 § 2; 1993 sp.s. c 25 § 105; 1981 c 172 § 4; 1971 ex.s. c 281 § 6; 1971 ex.s. c 186 § 4; 1969 ex.s. c 262 § 37; 1967 ex.s. c 149 § 11; 1961 c 15 § 82.04.270; prior: 1959 ex.s. c 5 §

3; 1955 c 389 § 47; prior: 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

NOTES:

Effective dates--2001 1st sp.s. c 9: See note following RCW 82.04.298.

Expiration dates--2001 1st sp.s. c 9: See note following RCW 82.04.290.

Effective date--1999 c 358 § 2: "Section 2 of this act takes effect July 1, 2001." [1999 c 358 § 23.]

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective date--1998 c 343: See note following RCW 82.04.272.

Effective date--1998 c 329: "This act takes effect July 1, 1998." [1998 c 329 § 2.]

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective dates--1981 c 172: See note following RCW 82.04.240.

Effective date--1971 ex.s. c 186: See note following RCW 82.04.110.

RCW 82.04.272 Tax on warehousing and reselling prescription drugs.

(1) Upon every person engaging within this state in the business of warehousing and reselling prescription drugs; as to such persons, the amount of the tax shall be equal to the gross income of the business multiplied by the rate of 0.138 percent.

(2) For the purposes of this section:

(a) "Prescription drug" has the same meaning as that term is given in RCW 82.08.0281; and

(b) "Warehousing and reselling prescription drugs" means the buying of prescription drugs from a manufacturer or another wholesaler, and reselling of the drugs to persons selling at retail or to hospitals, clinics, health care providers, or other providers of health care services, by a wholesaler or retailer who is registered with the federal drug enforcement administration and licensed by the state board of pharmacy.

[1998 c 343 § 1.]

NOTES:

Effective date--1998 c 343: "This act takes effect July 1, 2001." [1998 c 343 § 6.]

RCW 82.04.280 Tax on printers, publishers, highway contractors, extracting or processing for hire, cold storage warehouse or storage warehouse operation, insurance general agents, radio and television broadcasting, government contractors--Cold storage warehouse defined--Storage warehouse defined--Periodical or magazine defined.

Upon every person engaging within this state in the business of: (1) Printing, and of publishing newspapers, periodicals, or magazines; (2) building, repairing or improving any street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used, primarily for foot or vehicular traffic including mass transportation vehicles of any kind and including any readjustment, reconstruction or relocation of the facilities of any public, private or cooperatively owned utility or railroad in the course of such building, repairing or improving, the cost of which

readjustment, reconstruction, or relocation, is the responsibility of the public authority whose street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle is being built, repaired or improved; (3) extracting for hire or processing for hire; (4) operating a cold storage warehouse or storage warehouse, but not including the rental of cold storage lockers; (5) representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under the provisions of RCW 48.05.310; (6) radio and television broadcasting, excluding network, national and regional advertising computed as a standard deduction based on the national average thereof as annually reported by the Federal Communications Commission, or in lieu thereof by itemization by the individual broadcasting station, and excluding that portion of revenue represented by the out-of-state audience computed as a ratio to the station's total audience as measured by the 100 micro-volt signal strength and delivery by wire, if any; (7) engaging in activities which bring a person within the definition of consumer contained in RCW 82.04.190(6); as to such persons, the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of 0.484 percent.

As used in this section, "cold storage warehouse" means a storage warehouse used to store fresh and/or frozen perishable fruits or vegetables, meat, seafood, dairy products, or fowl, or any combination thereof, at a desired temperature to maintain the quality of the product for orderly marketing.

As used in this section, "storage warehouse" means a building or structure, or any part thereof, in which goods, wares, or merchandise are received for storage for compensation, except field warehouses, fruit warehouses, fruit packing plants, warehouses licensed under chapter 22.09 RCW, public garages storing automobiles, railroad freight sheds, docks and wharves, and "self-storage" or "mini storage" facilities whereby customers have direct access to individual storage areas by separate entrance. "Storage warehouse" does not include a building or structure, or that part of such building or structure, in which an activity taxable under RCW 82.04.272 is conducted.

As used in this section, "periodical or magazine" means a printed publication, other than a newspaper, issued regularly at stated intervals at least once every three months, including any supplement or special edition of the publication.

[1998 c 343 § 3; 1994 c 112 § 1; 1993 sp.s. c 25 § 303; 1993 sp.s. c 25 § 106; 1986 c 226 § 2; 1983 c 132 § 1; 1975 1st ex.s. c 90 § 3; 1971 ex.s. c 299 § 5; 1971 ex.s. c 281 § 7; 1970 ex.s. c 8 § 2. Prior: 1969 ex.s. c 262 § 38; 1969 ex.s. c 255 § 5; 1967 ex.s. c 149 § 13; 1963 c 168 § 1; 1961 c 15 § 82.04.280; prior: 1959 ex.s. c 5 § 4; 1959 ex.s. c 3 § 4; 1955 c 389 § 48; prior: 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 228 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

NOTES:

Effective date--1998 c 343: See note following RCW 82.04.272.

Retroactive application--1994 c 112 § 1: "Section 1 of this act shall apply retroactively to July 1, 1993."
[1994 c 112 § 5.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective date--1986 c 226: See note following RCW 82.16.010.

Application to preexisting contracts--1975 1st ex.s. c 90: See note following RCW 82.12.010.

Effective date--1975 1st ex.s. c 90: See note following RCW 82.04.050.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.04.290 Tax on international investment management services or other business or service activities. (Effective until July 1, 2003.)

(1) Upon every person engaging within this state in the business of providing international investment management services, as to such persons, the amount of tax with respect to such business shall be equal to the gross income or gross proceeds of sales of the business multiplied by a rate of 0.275 percent.

(2) Upon every person engaging within this state in any business activity other than or in addition to those enumerated in RCW 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, 82.04.298, 82.04.2905, 82.04.280, 82.04.2635, 82.04.2907, and 82.04.272, and subsection (1) of this section; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of 1.5 percent.

This section includes, among others, and without limiting the scope hereof (whether or not title to materials used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a "sale at retail" or a "sale at wholesale." The value of advertising, demonstration, and promotional supplies and materials furnished to an agent by his principal or supplier to be used for informational, educational and promotional purposes shall not be considered a part of the agent's remuneration or commission and shall not be subject to taxation under this section.

[2001 1st sp.s. c 9 § 5; (2001 1st sp.s. c 9 § 4 expired July 1, 2001). Prior: 1998 c 343 § 4; 1998 c 331 § 2; 1998 c 312 § 8; 1998 c 308 § 4; 1997 c 7 § 2; 1996 c 1 § 2; 1995 c 229 § 3; 1993 sp.s. c 25 § 203; 1985 c 32 § 3; 1983 2nd ex.s. c 3 § 2; 1983 c 9 § 2; 1983 c 3 § 212; 1971 ex.s. c 281 § 8; 1970 ex.s. c 65 § 4; 1969 ex.s. c 262 § 39; 1967 ex.s. c 149 § 14; 1963 ex.s. c 28 § 2; 1961 c 15 § 82.04.290; prior: 1959 ex.s. c 5 § 5; 1955 c 389 § 49; prior: 1953 c 195 § 2; 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

NOTES:

Expiration dates--2001 1st sp.s. c 9: "(1) Sections 2 and 4 of this act expire July 1, 2001.

(2) Section 5 of this act expires July 1, 2003.

(3) Section 8 of this act expires July 22, 2001." [2001 1st sp.s. c 9 § 10.]

Effective dates--2001 1st sp.s. c 9: See note following RCW 82.04.298.

Effective date--1998 c 343: See note following RCW 82.04.272.

Effective date--1998 c 331: See note following RCW 82.04.2907.

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Effective dates--1998 c 308: See note following RCW 82.04.050.

Savings--Effective date--1997 c 7: See notes following RCW 82.04.255.

Effective date--1996 c 1: See note following RCW 82.04.255.

Effective date--1995 c 229: See note following RCW 82.04.293.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--Severability--Effective date--1983 c 9: See notes following RCW 82.04.255.

RCW 82.04.290 Tax on international investment management services or other business or service activities. (Effective July 1, 2003.)

(1) Upon every person engaging within this state in the business of providing international investment management services, as to such persons, the amount of tax with respect to such business shall be equal to the gross income or gross proceeds of sales of the business multiplied by a rate of 0.275 percent.

(2) Upon every person engaging within this state in any business activity other than or in addition to those enumerated in RCW 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, 82.04.298, 82.04.2905, 82.04.280, 82.04.2907, and 82.04.272, and subsection (1) of this section; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of 1.5 percent.

This section includes, among others, and without limiting the scope hereof (whether or not title to materials used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a "sale at retail" or a "sale at wholesale." The value of advertising, demonstration, and promotional supplies and materials furnished to an agent by his principal or supplier to be used for informational, educational and promotional purposes shall not be considered a part of the agent's remuneration or commission and shall not be subject to taxation under this section.

[2001 1st sp.s. c 9 § 6; (2001 1st sp.s. c 9 § 4 expired July 1, 2001). Prior: 1998 c 343 § 4; 1998 c 331 § 2; 1998 c 312 § 8; 1998 c 308 § 5; 1998 c 308 § 4; 1997 c 7 § 2; 1996 c 1 § 2; 1995 c 229 § 3; 1993 sp.s. c 25 § 203; 1985 c 32 § 3; 1983 2nd ex.s. c 3 § 2; 1983 c 9 § 2; 1983 c 3 § 212; 1971 ex.s. c 281 § 8; 1970 ex.s. c 65 § 4; 1969 ex.s. c 262 § 39; 1967 ex.s. c 149 § 14; 1963 ex.s. c 28 § 2; 1961 c 15 § 82.04.290; prior: 1959 ex.s. c 5 § 5; 1955 c 389 § 49; prior: 1953 c 195 § 2; 1950 ex.s. c 5 § 1, part; 1949 c 228 § 1, part; 1943 c 156 § 1, part; 1941 c 178 § 1, part; 1939 c 225 § 1, part; 1937 c 227 § 1, part; 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

NOTES:

Expiration dates--2001 1st sp.s. c 9: "(1) Sections 2 and 4 of this act expire July 1, 2001.

(2) Section 5 of this act expires July 1, 2003.

(3) Section 8 of this act expires July 22, 2001." [2001 1st sp.s. c 9 § 10.]

Effective dates--2001 1st sp.s. c 9: See note following RCW 82.04.298.

Effective date--1998 c 343: See note following RCW 82.04.272.

Effective date--1998 c 331: See note following RCW 82.04.2907.

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Effective dates--1998 c 308: See note following RCW 82.04.050.

Savings--Effective date--1997 c 7: See notes following RCW 82.04.255.

Effective date--1996 c 1: See note following RCW 82.04.255.

Effective date--1995 c 229: See note following RCW 82.04.293.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--Severability--Effective date--1983 c 9: See notes following RCW 82.04.255.

RCW 82.04.29001 Creation and distribution of custom software--Customization of canned software--Taxable services.

(1) The creation and distribution of custom software is a service taxable under RCW 82.04.290(2). Duplication of the software for the same person, or by the same person for its own use, does not change the character of the software.

(2) The customization of canned software is a service taxable under RCW 82.04.290(2).

[1998 c 332 § 4.]

Notes:

Findings--Intent--1998 c 332: "The legislature finds that the creation and customization of software is an area not fully addressed in our excise tax statutes, and that certainty of tax treatment is essential to the industry and consumers. Therefore, the intent of this act is to make the tax treatment of software clear and certain for developers, programmers, and consumers." [1998 c 332 § 1.]

Effective date--1998 c 332: "This act takes effect July 1, 1998." [1998 c 332 § 9.]

RCW 82.04.2905 Tax on providing day care.

Upon every person engaging within this state in the business of providing child care for periods of less than twenty-four hours; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds derived from such sales multiplied by the rate of 0.484 percent.

[1998 c 312 § 7.]

Notes:

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

RCW 82.04.2907 Tax on royalties from granting intangible rights.

Upon every person engaging within this state in the business of receiving income from royalties or charges in the nature of royalties for the granting of intangible rights, such as copyrights, licenses, patents, or franchise fees, the amount of tax with respect to such business shall be equal to the gross income from royalties or charges in the nature of royalties from the business multiplied by the rate of 0.484 percent.

"Royalties" means compensation for the use of intangible property, such as copyrights, patents, licenses, franchises, trademarks, trade names, and similar items. It does not include compensation for any natural resource or licensing of canned software to the end user.

[2001 c 320 § 3; 1998 c 331 § 1.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Effective date--1998 c 331: "This act takes effect July 1, 1998." [1998 c 331 § 3.]

RCW 82.04.293 International investment management services--Definitions.

For purposes of RCW 82.04.290:

(1) A person is engaged in the business of providing international investment management services, if:

(a) Such person is engaged primarily in the business of providing investment management services; and

(b) At least ten percent of the gross income of such person is derived from providing investment management services to any of the following: (i) Persons or collective investment funds residing outside the United States; or (ii) persons or collective investment funds with at least ten percent of their investments located outside the United States.

(2) "Investment management services" means investment research, investment consulting, portfolio management, fund administration, fund distribution, investment transactions, or related investment services.

(3) "Collective investment fund" includes:

(a) A mutual fund or other regulated investment company, as defined in section 851(a) of the internal revenue code of 1986, as amended;

(b) An "investment company," as that term is used in section 3(a) of the investment company act of 1940, as well as any entity that would be an investment company for this purpose but for the exemptions contained in section 3(c)(1) or (11);

(c) An "employee benefit plan," which includes any plan, trust, commingled employee benefit trust, or custodial arrangement that is subject to the employee retirement income security act of 1974, as amended, 29 U.S.C. Sec. 1001 et seq., or that is described in sections 125, 401, 403, 408, 457, and 501(c)(9) and (17) through (23) of the internal revenue code of 1986, as amended, or a similar plan maintained by a state or local government, or a plan, trust, or custodial arrangement established to self-insure benefits required by federal, state, or local law;

(d) A fund maintained by a tax-exempt organization, as defined in section 501(c)(3) of the internal revenue code of 1986, as amended, for operating, quasi-endowment, or endowment purposes;

(e) Funds that are established for the benefit of such tax-exempt organizations, such as charitable remainder trusts, charitable lead trusts, charitable annuity trusts, or other similar trusts; or

(f) Collective investment funds similar to those described in (a) through (e) of this subsection created under the laws of a foreign jurisdiction.

(4) Investments are located outside the United States if the underlying assets in which the investment constitutes a beneficial interest reside or are created, issued or held outside the United States.

[1997 c 7 § 3; 1995 c 229 § 1.]

Notes:

Savings--Effective date--1997 c 7: See notes following RCW 82.04.255.

Effective date--1995 c 229: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 229 § 4.]

RCW 82.04.297 Internet services--Definitions.

(1) The provision of internet services is subject to tax under RCW 82.04.290(2).

(2) "Internet" means the international computer network of both federal and nonfederal interoperable packet switched data networks, including the graphical subnetwork called the world wide web.

(3) "Internet service" means a service that includes computer processing applications, provides the user with additional or restructured information, or permits the user to interact with stored information through the internet or a proprietary subscriber network. "Internet service" includes provision of internet electronic mail, access to the internet for information retrieval, and hosting of information for retrieval over the internet or the graphical subnetwork called the world wide web.

[2000 c 103 § 5; 1997 c 304 § 4.]

Notes:

Findings--Severability--Effective date--1997 c 304: See notes following RCW 35.21.717.

RCW 82.04.298 Tax on qualified grocery distribution cooperatives.

(1) The amount of tax with respect to a qualified grocery distribution cooperative's sales of groceries or related goods for resale, excluding items subject to tax under RCW 82.04.260(4), to customer-owners of the grocery distribution cooperative is equal to the gross proceeds of sales of the grocery distribution cooperative multiplied by the rate of one and one-half percent.

(2) A qualified grocery distribution cooperative is allowed a deduction from the gross proceeds of sales of groceries or related goods for resale, excluding items subject to tax under RCW 82.04.260(4), to customer-owners of the grocery distribution cooperative that is equal to the portion of the gross proceeds of sales for resale that represents the actual cost of the merchandise sold by the grocery distribution cooperative to customer-owners.

(3) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Grocery distribution cooperative" means an entity that sells groceries and related items to customer-owners of the grocery distribution cooperative and has customer-owners, in the aggregate, who own a majority of the outstanding ownership interests of the grocery distribution cooperative or of the entity controlling the grocery distribution cooperative. "Grocery distribution cooperative" includes an entity that controls a grocery distribution cooperative.

(b) "Qualified grocery distribution cooperative" means a grocery distribution cooperative that has been determined by a court of record of the state of Washington to be not engaged in wholesaling or making sales at wholesale, within the meaning of RCW 82.04.270 or any similar provision of a municipal ordinance that imposes a tax on gross receipts, gross proceeds of sales, or gross income, with respect to purchases made by customer-owners, and subsequently changes its form of doing business to make sales at wholesale of groceries or related items to its customer-owners.

(c) "Customer-owner" means a person who has an ownership interest in a grocery distribution cooperative and purchases groceries and related items at wholesale from that grocery distribution cooperative.

(d) "Controlling" means holding fifty percent or more of the voting interests of an entity and having at least equal power to direct or cause the direction of the management and policies of the entity, whether through the ownership of voting securities, by contract, or otherwise.

[2001 1st sp.s. c 9 § 1.]

NOTES:

Effective dates--2001 1st sp.s. c 9: "(1) Sections 1, 2, 4, and 8 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [June 11, 2001].

(2) Sections 3 and 5 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect July 1, 2001.

(3) Section 6 of this act takes effect July 1, 2003.

(4) Section 7 [of this act] is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 22, 2001." [2001 1st sp.s. c 9 § 9.]

RCW 82.04.310 Exemptions--Public utilities--Electrical energy.

(1) This chapter shall not apply to any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of chapter 82.16 RCW including amounts derived from activities for which a deduction is allowed under RCW 82.16.050.

(2) This chapter does not apply to amounts received by any person for the sale of electrical energy for resale within or outside the state.

[2000 c 245 § 2; 1989 c 302 § 202; 1961 c 15 § 82.04.310. Prior: 1959 c 197 § 15; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

Notes:

Finding, purpose--1989 c 302: See note following RCW 82.04.120.

RCW 82.04.312 Exemptions--Water services supplied by small water-sewer districts, irrigation districts, or systems--Rate averaging by department of health. (Expires July 1, 2004.)

(1) This chapter does not apply to amounts received for water services supplied by a water-sewer district established under Title 57 RCW or by an irrigation district established under Title 87 RCW that:

(a) Has less than one thousand five hundred connections; and

(b) Charges residential water rates that exceed one hundred twenty-five percent of the state-wide average residential water rate published on or before July 1st of each year by the department of health.

(2) This chapter does not apply to amounts received for water services supplied by a water system that:

(a) Is operated or owned by a qualified satellite management agency under RCW 70.116.134;

(b) Has less than two hundred connections; and

(c) Charges residential water rates that exceed one hundred twenty-five percent of the state-wide average residential water rate published on or before July 1st of each year by the

department of health.

(3) To receive an exemption under this section, the water system or irrigation district shall supply to the department of revenue proof that an amount equal to at least ninety percent of the value of the exemption shall be expended to repair, equip, maintain, and upgrade the water system.

(4) The department of health may use rate information provided in surveys and reports produced by the association of Washington cities, an association of elected officials, or other municipal association to estimate a state-wide average residential water rate.

(5) This section expires July 1, 2004.

[1998 c 316 § 1; 1997 c 407 § 2.]

Notes:

Effective date--1998 c 316: "This act takes effect July 1, 1998." [1998 c 316 § 3.]

Findings--1997 c 407: "The legislature finds that encouraging water districts to better manage state water resources and encouraging satellite management of failing water systems is in the best interests of the people of Washington state. Continual updates of water quantity and quality, as mandated by federal and state agencies, have revealed that degradation of water quality exists in small water systems throughout the state and that satellite management and consolidation of small systems under a centralized management structure can best utilize existing resources available to assure safe, clean drinking water. The legislature further finds that costs involved in upgrading these small systems can be extremely burdensome to water customers and public water purveyors. With diminishing resources available to these small systems, the legislature finds that granting business and occupation and excise tax relief, under certain conditions, will assist smaller water districts to meet state and federal standards." [1997 c 407 § 1.]

RCW 82.04.315 Exemptions--International banking facilities.

This chapter shall not apply to the gross receipts of an international banking facility.

As used in this section, an "international banking facility" means a facility represented by a set of asset and liability accounts segregated on the books and records of a commercial bank, the principal office of which is located in this state, and which is incorporated and doing business under the laws of the United States or of this state, a United States branch or agency of a foreign bank, an Edge corporation organized under Section 25(a) of the Federal Reserve Act, 12 United States Code 611-631, or an Agreement corporation having an agreement or undertaking with the Board of Governors of the Federal Reserve System under Section 25 of the Federal Reserve Act, 12 United States Code 601-604(a), that includes only international banking facility time deposits (as defined in subsection (a)(2) of Section 204.8 of Regulation D (12 CFR Part 204), as promulgated by the Board of Governors of the Federal Reserve System), and international banking facility extensions of credit (as defined in subsection (a)(3) of Section 204.8 of Regulation D).

[1982 c 95 § 7.]

Notes:

Effective date--1982 c 95: See note following RCW 30.42.070.

RCW 82.04.317 Exemptions--Motor vehicle sales by manufacturers at wholesale

auctions to dealers.

This chapter does not apply to amounts received by a motor vehicle manufacturer, as defined in RCW 19.118.021, or by a financing subsidiary of such motor vehicle manufacturer which subsidiary is at least fifty percent owned by the manufacturer, from the sale of motor vehicles at wholesale auctions to dealers licensed under chapter 46.70 RCW or dealers licensed by any other state.

[1997 c 4 § 1.]

Notes:

Effective date--1997 c 4: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 18, 1997]." [1997 c 4 § 2.]

RCW 82.04.320 Exemptions--Insurance business.

This chapter shall not apply to any person in respect to insurance business upon which a tax based on gross premiums is paid to the state: PROVIDED, That the provisions of this section shall not exempt any person engaging in the business of representing any insurance company, whether as general or local agent, or acting as broker for such companies: PROVIDED FURTHER, That the provisions of this section shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

[1961 c 15 § 82.04.320. Prior: 1959 c 197 § 16; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.322 Exemptions--Health maintenance organization, health care service contractor, certified health plan.

This chapter does not apply to any health maintenance organization, health care service contractor, or certified health plan in respect to premiums or prepayments that are taxable under RCW 48.14.0201.

[1993 c 492 § 303.]

Notes:

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

RCW 82.04.324 Exemptions--Blood, bone, or tissue bank--Exceptions.

(1) As used in this section:

(a) "Blood" includes human whole blood, plasma, blood derivatives, and related products.

(b) "Bone" includes human bone, bone marrow, and related products.

(c) "Tissue" includes human musculoskeletal tissue, musculoskeletal tissue derivatives,

and related products.

(d) "Blood, bone, or tissue bank" means an organization exempt from federal income tax under section 501(c)(3) of the federal internal revenue code, organized solely for the purpose of performing research on, procuring, testing, processing, storing, packaging, distributing, or using blood, bone, or tissue.

(e) "Medical supplies" means any item of tangible personal property, including any repair and replacement parts for such tangible personal property, used by a blood, tissue, or bone bank for the purpose of performing research on, procuring, testing, processing, storing, packaging, distributing, or using blood, bone, or tissue. The term includes tangible personal property used to:

(i) Provide preparatory treatment of blood, bone, or tissue;

(ii) Control, guide, measure, tune, verify, align, regulate, test, or physically support blood, bone, or tissue; and

(iii) Protect the health and safety of employees or others present during research on, procuring, testing, processing, storing, packaging, distributing, or using blood, bone, or tissue.

(f) "Chemical" means any catalyst, solvent, water, acid, oil, or other additive that physically or chemically interacts with blood, bone, or tissue.

(g) "Materials" means any item of tangible personal property, including, but not limited to, bags, packs, collecting sets, filtering materials, testing reagents, antisera, and refrigerants used or consumed in performing research on, procuring, testing, processing, storing, packaging, distributing, or using blood, bone, or tissue.

(h) "Research" means basic and applied research that has as its objective the design, development, refinement, testing, marketing, or commercialization of a product, service, or process.

(2) This chapter does not apply to amounts received by blood, bone, or tissue banks, to the extent the amounts are exempt from federal income tax.

[1995 2nd sp.s. c 9 § 3.]

Notes:

Effective date--1995 2nd sp.s. c 9: See note following RCW 84.36.035.

RCW 82.04.327 Exemptions--Adult family homes.

This chapter does not apply to adult family homes which are licensed as such, or which are specifically exempt from licensing, under rules of the department of social and health services.

[1987 1st ex.s. c 4 § 1.]

RCW 82.04.330 Exemptions--Sales of agricultural products.

This chapter shall not apply to any farmer that sells any agricultural product at wholesale or to any farmer who grows, raises, or produces agricultural products owned by others, such as custom feed operations. This exemption shall not apply to any person selling such products at

retail or to any person selling manufactured substances or articles.

This chapter shall also not apply to any persons who participate in the federal conservation reserve program or its successor administered by the United States department of agriculture with respect to land enrolled in that program.

[2001 c 118 § 3; 1993 sp.s. c 25 § 305; 1988 c 253 § 2; 1987 c 23 § 4. Prior: 1985 c 414 § 10; 1985 c 148 § 1; 1965 ex.s. c 173 § 7; 1961 c 15 § 82.04.330; prior: 959 c 197 § 17; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

NOTES:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

Deductions--Compensation for receiving, washing, etc., horticultural products for person exempt under RCW 82.04.330--Materials and supplies used: RCW 82.04.4287.

RCW 82.04.331 Exemptions--Wholesale sales to farmers of seed for planting, conditioning seed for planting owned by others.

(1) This chapter does not apply to amounts received by a person engaging within this state in the business of: (a) Making wholesale sales to farmers of seed conditioned for use in planting and not packaged for retail sale; or (b) conditioning seed for planting owned by others.

(2) For the purposes of this section, "seed" means seed potatoes and all other "agricultural seed" as defined in RCW 15.49.011. "Seed" does not include "flower seeds" or "vegetable seeds" as defined in RCW 15.49.011, or any other seeds or propagative portions of plants used to grow ornamental flowers or used to grow any type of bush, moss, fern, shrub, or tree.

[1998 c 170 § 2.]

Notes:

Contingent effective dates--1998 c 170: "(1) Sections 1 and 3 of this act take effect only if House Bill No. 2335 fails to become law.

(2) Section 2 of this act takes effect only if House Bill No. 2335 becomes law." [1998 c 170 § 5.] House Bill No. 2335 became 1998 c 312.

Effective date--1998 c 170: "This act takes effect July 1, 1998." [1998 c 170 § 6.]

RCW 82.04.332 Exemptions--Buying and selling at wholesale wheat, oats, dry peas, dry beans, lentils, triticale, canola, corn, rye, and barley.

This chapter does not apply to amounts received from buying wheat, oats, dry peas, dry beans, lentils, triticale, canola, corn, rye, and barley, but not including any manufactured products thereof, and selling the same at wholesale.

[1998 c 312 § 2.]

Notes:

Effective date--1998 c 312: "This act takes effect July 1, 1998." [1998 c 312 § 11.]

Savings--1998 c 312: "This act does not affect any existing right acquired or liability or obligation

incurred under the sections amended or repealed in this act or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections." [1998 c 312 § 10.]

RCW 82.04.333 Exemptions--Small harvesters.

This chapter shall not apply to the gross receipts or value of products proceeding or accruing from timber harvested by a person who is a small harvester as defined in *RCW 84.33.073 and whose value of products, gross proceeds of sales, or gross income of the business is less than one hundred thousand dollars per tax year.

[1990 c 141 § 1.]

NOTES:

*Reviser's note: RCW 84.33.073 was repealed by 2001 c 249 § 16.

RCW 82.04.335 Exemptions--Agricultural fairs.

This chapter shall not apply to any business of any bona fide agricultural fair, if no part of the net earnings therefrom inures to the benefit of any stockholder or member of the association conducting the same: PROVIDED, That any amount paid for admission to any exhibit, grandstand, entertainment, or other feature conducted within the fair grounds by others shall be taxable under the provisions of this chapter, except as otherwise provided by law.

[1965 ex.s. c 145 § 1.]

RCW 82.04.337 Exemptions--Amounts received by hop growers or dealers for processed hops shipped outside the state.

This chapter shall not apply to amounts received by hop growers or dealers for hops which are shipped outside the state of Washington for first use, if those hops have been processed into extract, pellets, or powder in this state. This section does not exempt a processor or warehouse from taxation under this chapter on amounts charged for processing or warehousing.

[1987 c 495 § 1.]

RCW 82.04.338 Exemptions--Hop commodity commission or hop commodity board business.

This chapter does not apply to any nonprofit organization in respect to gross income derived from business activities for a hop commodity commission or hop commodity board created by state statute or created under chapter 15.65 or 15.66 RCW if: (1) The activity is approved by a referendum conducted by the commission or board; (2) the person is specified in information distributed by the commission or board for the referendum as a person who is to conduct the activity; and (3) the referendum is conducted in the manner prescribed by the statutes governing the commission or board for approving assessments or expenditures, or otherwise authorizing or approving activities of the commission or board. As used in this section, "nonprofit organization" means an organization that is exempt from federal income tax under 26

U.S.C. [Sec.] 501(c)(5).

[1998 c 200 § 1.]

RCW 82.04.339 Exemptions--Day care provided by churches.

This chapter shall not apply to amounts derived by a church that is exempt from property tax under RCW 84.36.020 from the provision of care for children for periods of less than twenty-four hours.

[1992 c 81 § 1.]

RCW 82.04.3395 Exemptions--Child care resource and referral services by nonprofit organizations.

This chapter does not apply to nonprofit organizations in respect to amounts derived from the provision of child care resource and referral services.

[1995 2nd sp.s. c 11 § 3.]

Notes:

Effective date--1995 2nd sp.s. c 11: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 11 § 4.]

RCW 82.04.340 Exemptions--Boxing, sparring, or wrestling matches.

This chapter shall not apply to any person in respect to the business of conducting boxing contests and sparring or wrestling matches and exhibitions for the conduct of which a license must be secured from the department of licensing.

[2000 c 103 § 6; 1988 c 19 § 4; 1961 c 15 § 82.04.340. Prior: 1959 c 197 § 18; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.350 Exemptions--Racing.

This chapter shall not apply to any person in respect to the business of conducting race meets for the conduct of which a license must be secured from the horse racing commission.

[1961 c 15 § 82.04.350. Prior: 1959 c 197 § 19; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.355 Exemptions--Ride sharing.

This chapter does not apply to any funds received in the course of commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010.

[1999 c 358 § 8; 1979 c 111 § 17.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 82.04.360 Exemptions--Employees--Independent contractors--Booth renters.

(1) This chapter shall not apply to any person in respect to his or her employment in the capacity of an employee or servant as distinguished from that of an independent contractor. For the purposes of this section, the definition of employee shall include those persons that are defined in section 3121(d)(3)(B) of the Internal Revenue Code of 1986, as amended through January 1, 1991.

(2) A booth renter, as defined by RCW 18.16.020, is an independent contractor for purposes of this chapter.

[1991 c 324 § 19; 1991 c 275 § 2; 1961 c 15 § 82.04.360. Prior: 1959 c 197 § 20; prior: 1945 c 249, § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

Notes:

Reviser's note: This section was amended by 1991 c 275 § 2 and by 1991 c 324 § 19, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1991 c 324: See RCW 18.16.910.

Finding--Intent--1991 c 275: "(1) The legislature finds:

(a) The existing state policy is to exempt employees from the business and occupation tax.

(b) It has been difficult to distinguish, for business and occupation tax purposes, between independent contractors and employees who are in the business of selling life insurance. The tests commonly used by the department of revenue to determine tax status have not successfully differentiated employees from independent contractors when applied to the life insurance industry.

(2) The intent of this act is to apply federal tax law and rules to distinguish between employees and independent contractors for business and occupation tax purposes, solely for the unique business of selling life insurance." [1991 c 275 § 1.]

Effective date--1991 c 275: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1991." [1991 c 275 § 3.]

RCW 82.04.363 Exemptions--Camp or conference center--Items sold or furnished by nonprofit organization.

This chapter does not apply to amounts received by a nonprofit organization from the sale or furnishing of the following items at a camp or conference center conducted on property exempt from property tax under RCW 84.36.030 (1), (2), or (3):

(1) Lodging, conference and meeting rooms, camping facilities, parking, and similar licenses to use real property;

(2) Food and meals;

(3) Books, tapes, and other products that are available exclusively to the participants at the camp, conference, or meeting and are not available to the public at large.

[1997 c 388 § 1.]

Notes:

Effective date--1997 c 388: "This act takes effect October 1, 1997." [1997 c 388 § 3.]

RCW 82.04.3651 Exemptions--Amounts received by nonprofit organizations for fund-raising activities.

(1) This chapter does not apply to amounts received by nonprofit organizations, as defined in subsection (2) of this section, for fund-raising activities.

(2) As used in this section, a "nonprofit organization" means:

(a) An organization exempt from tax under section 501(c) (3), (4), or (10) of the federal internal revenue code (26 U.S.C. Sec. 501(c) (3), (4), or (10));

(b) A nonprofit organization that would qualify under (a) of this subsection except that it is not organized as a nonprofit corporation; or

(c) A nonprofit organization that meets all of the following criteria:

(i) The members, stockholders, officers, directors, or trustees of the organization do not receive any part of the organization's gross income, except as payment for services rendered;

(ii) The compensation received by any person for services rendered to the organization does not exceed an amount reasonable under the circumstances; and

(iii) The activities of the organization do not include a substantial amount of political activity, including but not limited to influencing legislation and participation in any campaign on behalf of any candidate for political office.

(3) As used in this section, the term "fund-raising activity" means soliciting or accepting contributions of money or other property or activities involving the anticipated exchange of goods or services for money between the soliciting organization and the organization or person solicited, for the purpose of furthering the goals of the nonprofit organization. "Fund-raising activity" does not include the operation of a regular place of business in which sales are made during regular hours such as a bookstore, thrift shop, restaurant, or similar business or the operation of a regular place of business from which services are provided or performed during regular hours such as the provision of retail, personal, or professional services. The sale of used books, used videos, used sound recordings, or similar used information products in a library, as defined in RCW 27.12.010, is not the operation of a regular place of business for the purposes of this section, if the proceeds of the sales are used to support the library.

[1999 c 358 § 3; 1998 c 336 § 2.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: "Sections 1 and 3 through 21 of this act take effect August 1, 1999." [1999 c 358 § 22.]

Findings--1998 c 336: "The legislature finds that nonprofit educational, charitable, religious, scientific, and social welfare organizations provide many public benefits to the people of the state of Washington. Therefore, the legislature finds that it is in the best interests of the state of Washington to provide a limited excise tax exemption for fund-raising activities for certain nonprofit organizations." [1998 c 336 § 1.]

Sales tax exemptions: RCW 82.08.02573.

RCW 82.04.367 Exemptions--Nonprofit organizations that are guarantee agencies, issue debt, or provide guarantees for student loans.

This chapter does not apply to gross income received by nonprofit organizations exempt from federal income tax under section 501(c)(3) of the internal revenue code of 1954, as amended, that:

- (1) Are guarantee agencies under the federal guaranteed student loan program or that issue debt to provide or acquire student loans; or
- (2) Provide guarantees for student loans made through programs other than the federal guaranteed student loan program.

[1998 c 324 § 1; 1987 c 433 § 1.]

RCW 82.04.368 Exemptions--Nonprofit organizations--Credit and debt services.

This chapter does not apply to nonprofit organizations in respect to amounts derived from provision of the following services:

- (1) Presenting individual and community credit education programs including credit and debt counseling;
- (2) Obtaining creditor cooperation allowing a debtor to repay debt in an orderly manner;
- (3) Establishing and administering negotiated repayment programs for debtors; or
- (4) Providing advice or assistance to a debtor with regard to subsection (1), (2), or (3) of this section.

[1993 c 390 § 1.]

RCW 82.04.370 Exemptions--Certain fraternal and beneficiary organizations.

This chapter shall not apply to fraternal benefit societies or fraternal fire insurance associations, as described in Title 48 RCW; nor to beneficiary corporations or societies organized under and existing by virtue of Title 24 RCW, if such beneficiary corporations or societies provide in their bylaws for the payment of death benefits. Exemption is limited, however, to gross income from premiums, fees, assessments, dues or other charges directly attributable to the insurance or death benefits provided by such societies, associations, or corporations.

[1961 c 293 § 4; 1961 c 15 § 82.04.370. Prior: 1959 c 197 § 21; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.380 Exemptions--Certain corporations furnishing aid and relief.

This chapter shall not apply to the gross sales or the gross income received by corporations which have been incorporated under any act of the congress of the United States of

America and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

[1961 c 15 § 82.04.380. Prior: 1959 c 197 § 22; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.385 Exemptions--Operation of sheltered workshops.

This chapter shall not apply to income received from the department of social and health services for the cost of care, maintenance, support, and training of persons with developmental disabilities at nonprofit group training homes as defined by chapter 71A.22 RCW or to the business activities of nonprofit organizations from the operation of sheltered workshops. For the purposes of this section, "the operation of sheltered workshops" means performance of business activities of any kind on or off the premises of such nonprofit organizations which are performed for the primary purpose of (1) providing gainful employment or rehabilitation services to the handicapped as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or during such time as employment opportunities for them in the competitive labor market do not exist; or (2) providing evaluation and work adjustment services for handicapped individuals.

[1988 c 176 § 915; 1988 c 13 § 1; 1972 ex.s. c 134 § 1; 1970 ex.s. c 81 § 3.]

Notes:

Reviser's note: This section was amended by 1988 c 13 § 1 and by 1988 c 176 § 915, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1988 c 176: See RCW 71A.10.900.

RCW 82.04.390 Exemptions--Amounts derived from sale of real estate.

This chapter shall not apply to gross proceeds derived from the sale of real estate. This however, shall not be construed to allow a deduction of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions.

[1961 c 15 § 82.04.390. Prior: 1959 ex.s. c 5 § 8; 1959 c 197 § 23; prior: 1945 c 249 § 2, part; 1943 c 156 § 4, part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.392 Exemptions--Mortgage brokers' third-party provider services trust accounts.

This chapter shall not apply to amounts received from trust accounts to mortgage brokers for the payment of third-party costs if the accounts are operated in a manner consistent with

RCW 19.146.050 and any rules adopted by the director of financial institutions.

[1998 c 311 § 3; 1997 c 106 § 21.]

Notes:

Intent--Retroactive application--1998 c 311 §§ 1 and 3: See note following RCW 19.146.050.

Severability--1997 c 106: See note following RCW 19.146.010.

RCW 82.04.394 Exemptions--Amounts received by property management company for on-site personnel.

(1) This chapter does not apply to amounts received by a property management company from the owner of a property for gross wages and benefits paid directly to or on behalf of on-site personnel from property management trust accounts that are required to be maintained under RCW 18.85.310.

(2) As used in this section, "on-site personnel" means a person who meets all of the following conditions: (a) The person works primarily at the owner's property; (b) the person's duties include leasing property units, maintaining the property, collecting rents, or similar activities; and (c) under a written property management agreement: (i) The person's compensation is the ultimate obligation of the property owner and not the property manager; (ii) the property manager is liable for payment only as agent of the owner; and (iii) the property manager is the agent of the owner with respect to the on-site personnel and that all actions, including, but not limited to, hiring, firing, compensation, and conditions of employment, taken by the property manager with respect to the on-site personnel are subject to the approval of the property owner.

[1998 c 338 § 2.]

Notes:

Finding--Intent--1998 c 338: "The legislature finds that property owners often hire property management companies to manage their real property. Frequently, the property management companies also manage the personnel who perform the necessary services at the property location. In these cases, the property owners may pay the on-site personnel through the property management company. The property management company is merely acting as a conduit for the property owner's payment to the personnel at the property site.

This act is not intended to modify the taxation of amounts received by a property management company for purposes other than payment to on-site personnel." [1998 c 338 § 1.]

Effective date--1998 c 338: "This act takes effect July 1, 1998." [1998 c 338 § 3.]

RCW 82.04.395 Exemptions--Certain materials printed in school district and educational service district printing facilities.

This chapter shall not apply to school districts and educational service districts as defined in Title 28A RCW, in respect to materials printed in the school district and educational service districts printing facilities when said materials are used solely for school district and educational service district purposes.

[1979 ex.s. c 196 § 12.]

Notes:

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

RCW 82.04.397 Exemptions--Certain materials printed in county, city, or town printing facilities.

This chapter does not apply to any county, city or town as defined in Title 35 RCW and Title 36 RCW, in respect to materials printed in the county, city or town printing facilities when said materials are used solely for said county, city or town purposes.

[1979 ex.s. c 196 § 14.]

Notes:

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

RCW 82.04.399 Exemptions--Sales of academic transcripts.

This chapter does not apply to amounts received from sales of academic transcripts by educational institutions.

[1996 c 272 § 1.]

Notes:

Effective date--1996 c 272: "This act shall take effect July 1, 1996." [1996 c 272 § 4.]

RCW 82.04.405 Exemptions--Credit unions.

This chapter shall not apply to the gross income of credit unions organized under the laws of this state, any other state, or the United States.

[1998 c 311 § 4; 1970 ex.s. c 101 § 3.]

Notes:

Severability--Effective date--1970 ex.s. c 101: See notes following RCW 33.28.040.

RCW 82.04.408 Exemptions--Housing finance commission.

This chapter does not apply to income received by the state housing finance commission under chapter 43.180 RCW.

[1983 c 161 § 25.]

Notes:

Severability--Effective dates--Captions not part of law--1983 c 161: See RCW 43.180.903 and 43.180.904.

RCW 82.04.410 Exemptions--Hatching eggs and poultry.

This chapter shall not apply to amounts derived by persons engaged in the production and sale of hatching eggs or poultry for use in the production for sale of poultry or poultry products.

[1967 ex.s. c 149 § 15; 1961 c 15 § 82.04.410. Prior: 1959 c 197 § 25; prior: 1945 c 249 § 2, part; 1943 c 156 § 4,

part; 1941 c 178 § 6, part; 1939 c 225 § 5, part; 1937 c 227 § 4, part; 1935 c 180 § 11, part; Rem. Supp. 1945 § 8370-11, part.]

RCW 82.04.415 Exemptions--Sand, gravel and rock taken from county or city pits or quarries, processing and handling costs.

This chapter shall not apply to:

(1) The cost of or charges made for labor and services performed in respect to the mining, sorting, crushing, screening, washing, hauling, and stockpiling of sand, gravel, and rock, when such sand, gravel, or rock is taken from a pit or quarry which is owned by or leased to a county or city and such sand, gravel, or rock is either stockpiled in said pit or quarry for placement or is placed on the street, road, place, or highway of the county or city by the county or city itself; or

(2) The cost of or charges for such labor and services if any such sand, gravel, or rock is sold by the county or city to a county, or a city at actual cost for placement on a publicly owned street, road, place, or highway.

The exemption provided for in this section shall not apply to the cost of or charges for such labor and services if the sand, gravel, or rock is used for other than public road purposes or is sold otherwise than as provided for in this section.

[1965 ex.s. c 173 § 10.]

Notes:

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

RCW 82.04.416 Exemptions--Operation of state route No. 16.

This chapter does not apply to amounts received from operating state route number 16 corridor transportation systems and facilities constructed and operated under chapter 47.46 RCW.

[1998 c 179 § 3.]

Notes:

Finding--1998 c 179: See note following RCW 35.21.718.

RCW 82.04.418 Exemptions--Grants by United States government to municipal corporations or political subdivisions.

The provisions of this chapter shall not apply to grants received from the state or the United States government by municipal corporations or political subdivisions of the state of Washington.

[1983 1st ex.s. c 66 § 2.]

RCW 82.04.419 Exemptions--County, city, town, school district, or fire district activity.

This chapter shall not apply to any county, city, town, school district, or fire district activity, regardless of how financed, other than a utility or enterprise activity as defined by the state auditor pursuant to RCW 35.33.111 and 36.40.220 and upon which the tax imposed pursuant to this chapter had previously applied. Nothing contained in this section shall limit the authority of the legislature to authorize the imposition of such tax prospectively upon such activities as the legislature shall specifically designate.

[1983 1st ex.s. c 66 § 3.]

RCW 82.04.4201 Exemptions--Sales/leasebacks by regional transit authorities.

This chapter does not apply to amounts received as lease payments paid by a seller/lessee to a lessor under a sale/leaseback agreement under RCW 81.112.300 in respect to tangible personal property used by the seller/lessee, or to the purchase amount paid by the lessee under an option to purchase at the end of the lease term.

[2000 2nd sp.s. c 4 § 24.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 82.04.421 Exemptions--Out-of-state membership sales in discount programs.

(1) For the purposes of this section, "qualifying discount program" means a membership program, club, or plan that entitles the member to discounts on services or products sold by others. The term does not include any discount program which in part or in total entitles the member to discounts on services or products sold by the seller of the membership or an affiliate of the seller of the membership. "Affiliate," for the purposes of this section, means any person who directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the seller.

(2) Persons selling memberships in a qualifying discount program are not subject to tax under this chapter on that portion of the membership sales where the seller delivers the membership materials to the purchaser who receives them at a point outside this state.

[1997 c 408 § 1.]

Notes:

Effective date--1997 c 408: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 408 § 2.]

RCW 82.04.422 Exemptions--Wholesale sales of motor vehicles.

(1) This chapter does not apply to amounts received by a motor vehicle dealer licensed under chapter 46.70 RCW, or a dealer licensed by any other state, for the wholesale sale of used motor vehicles at auctions to licensed dealers.

(2) This chapter does not apply to amounts derived by a new car dealer from wholesale sales of new motor vehicles of the same make to other new car dealers where the sales enable the

dealers to adjust their inventory levels as long as the amount paid by the purchasing dealer does not exceed the amount paid by the selling dealer in the acquisition of the vehicle, however, the selling dealer may add reasonable expenses for the preparation of the vehicle for sale or transfer.

[2001 c 258 § 1.]

NOTES:

Effective date--2001 c 258: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2001." [2001 c 258 § 3.]

RCW 82.04.423 Exemptions--Sales by certain out-of-state persons to or through direct seller's representatives.

(1) This chapter shall not apply to any person in respect to gross income derived from the business of making sales at wholesale or retail if such person:

- (a) Does not own or lease real property within this state; and
- (b) Does not regularly maintain a stock of tangible personal property in this state for sale in the ordinary course of business; and
- (c) Is not a corporation incorporated under the laws of this state; and
- (d) Makes sales in this state exclusively to or through a direct seller's representative.

(2) For purposes of this section, the term "direct seller's representative" means a person who buys consumer products on a buy-sell basis or a deposit-commission basis for resale, by the buyer or any other person, in the home or otherwise than in a permanent retail establishment, or who sells, or solicits the sale of, consumer products in the home or otherwise than in a permanent retail establishment; and

(a) Substantially all of the remuneration paid to such person, whether or not paid in cash, for the performance of services described in this subsection is directly related to sales or other output, including the performance of services, rather than the number of hours worked; and

(b) The services performed by the person are performed pursuant to a written contract between such person and the person for whom the services are performed and such contract provides that the person will not be treated as an employee with respect to such purposes for federal tax purposes.

(3) Nothing in this section shall be construed to imply that a person exempt from tax under this section was engaged in a business activity taxable under this chapter prior to the enactment of this section.

[1983 1st ex.s. c 66 § 5.]

Notes:

Reviser's note: The effective date of 1983 1st ex.s. c 66 is August 23, 1983.

RCW 82.04.425 Exemptions--Accommodation sales.

This chapter shall not apply to sales for resale by persons regularly engaged in the business of making sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the

amount paid by the seller to his vendor in the acquisition of the article and (2) the sale is made as an accommodation to the buyer to enable him to fill a bona fide existing order of a customer or is made within fourteen days to reimburse in kind a previous accommodation sale by the buyer to the seller; nor to sales by a wholly owned subsidiary of a person making sales at retail which are exempt under RCW 82.08.0262 when the parent corporation shall have paid the tax imposed under this chapter.

[1980 c 37 § 78; 1965 ex.s. c 173 § 9; 1961 c 15 § 82.04.425. Prior: 1955 c 95 § 1.]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

RCW 82.04.427 Exemptions and credits--Pollution control facilities.

See chapter 82.34 RCW.

RCW 82.04.4271 Deductions--Membership fees and certain service fees by nonprofit youth organization.

In computing tax due under this chapter, there may be deducted from the measure of tax all amounts received by a nonprofit youth organization:

(1) As membership fees or dues, irrespective of the fact that the payment of the membership fees or dues to the organization may entitle its members, in addition to other rights or privileges, to receive services from the organization or to use the organization's facilities; or

(2) From members of the organization for camping and recreational services provided by the organization or for the use of the organization's camping and recreational facilities.

For purposes of this section: "Nonprofit youth organization" means a nonprofit organization engaged in character building of youth which is exempt from property tax under RCW 84.36.030.

[1981 c 74 § 1.]

RCW 82.04.4281 Deductions--Investments--Dividends from subsidiary corporations.

In computing tax there may be deducted from the measure of tax amounts derived by persons, other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations.

[1980 c 37 § 2. Formerly RCW 82.04.430(1).]

NOTES:

Finding--Intent on application of deduction--2001 c 320: "The legislature finds that the application of the business and occupation tax deduction provided in RCW 82.04.4281 for investment income of persons other than those engaging in banking, loan, security, or other financial businesses has been the subject of disagreement between taxpayers and the state. Decisions of the supreme court have provided some broad guidelines and principles for interpretation of the deduction provided in RCW 82.04.4281, but these decisions have not provided

the certainty and clarity that is desired by taxpayers and the state. Therefore, it is the intent of the legislature to delay change in the manner or extent of taxation of the investment income until definitions or standards can be developed and enacted by the legislature." [2001 c 320 § 18.]

Reviser's note: 2001 c 320 § 19, which was vetoed May 15, 2001, would have implemented the intent in this section.

Report to legislature--2001 c 320: "The department of revenue shall report to the fiscal committees of the legislature by November 30, 2001, on the progress made in working with affected businesses on potential amendments to RCW 82.04.4281 which would clarify the application of RCW 82.04.4281 to other financial businesses." [2001 c 320 § 20.]

Intent--1980 c 37: "The separation of sales tax exemption, use tax exemption, and business and occupation deduction sections into shorter sections is intended to improve the readability and facilitate the future amendment of these sections. This separation shall not change the meaning of any of the exemptions or deductions involved." [1980 c 37 § 1.]

RCW 82.04.4282 Deductions--Fees, dues, charges.

In computing tax there may be deducted from the measure of tax amounts derived from bona fide (1) initiation fees, (2) dues, (3) contributions, (4) donations, (5) tuition fees, (6) charges made by a nonprofit trade or professional organization for attending or occupying space at a trade show, convention, or educational seminar sponsored by the nonprofit trade or professional organization, which trade show, convention, or educational seminar is not open to the general public, (7) charges made for operation of privately operated kindergartens, and (8) endowment funds. This section shall not be construed to exempt any person, association, or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is made to members or others. If dues are in exchange for any significant amount of goods or services rendered by the recipient thereof to members without any additional charge to the member, or if the dues are graduated upon the amount of goods or services rendered, the value of such goods or services shall not be considered as a deduction under this section.

[1994 c 124 § 3; 1989 c 392 § 1; 1980 c 37 § 3. Formerly RCW 82.04.430(2).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4283 Deductions--Cash discount taken by purchaser.

In computing tax there may be deducted from the measure of tax the amount of cash discount actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extractive or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the provisions of RCW 82.04.450.

[1980 c 37 § 4. Formerly RCW 82.04.430(3).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4284 Deductions--Credit losses of accrual basis taxpayers.

In computing tax there may be deducted from the measure of tax the amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.

[1980 c 37 § 5. Formerly RCW 82.04.430(4).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4285 Deductions--Motor vehicle fuel and special fuel taxes.

In computing tax there may be deducted from the measure of tax so much of the sale price of motor vehicle fuel as constitutes the amount of tax imposed by the state under chapters 82.36 and 82.38 RCW or the United States government, under 26 U.S.C., Subtitle D, chapters 31 and 32, upon the sale thereof.

[1998 c 176 § 3; 1980 c 37 § 6. Formerly RCW 82.04.430(5).]

Notes:

Rules--Findings--Effective date--1998 c 176: See RCW 82.36.800, 82.36.900, and 82.36.901.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4286 Deductions--Nontaxable business.

In computing tax there may be deducted from the measure of tax amounts derived from business which the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States.

[1980 c 37 § 7. Formerly RCW 82.04.430(6).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4287 Deductions--Compensation for receiving, washing, etc., horticultural products for person exempt under RCW 82.04.330--Materials and supplies used.

In computing tax there may be deducted from the measure of tax amounts derived by any person as compensation for the receiving, washing, sorting, and packing of fresh perishable horticultural products and the material and supplies used therein when performed for the person exempted in RCW 82.04.330, either as agent or as independent contractor.

[1980 c 37 § 8. Formerly RCW 82.04.430(7).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

Sales and use tax exemption for materials and supplies used in packing horticultural products: RCW 82.08.0311 and 82.12.0311.

RCW 82.04.4289 Exemption--Compensation for services to patients and attendant sales of prescription drugs by nonprofit kidney dialysis facilities, nonprofit hospice agencies, and nursing homes and homes for unwed mothers operated by religious or charitable organizations.

This chapter does not apply to amounts derived as compensation for services rendered to patients or from sales of prescription drugs as defined in RCW 82.08.0281 furnished as an integral part of services rendered to patients by a kidney dialysis facility operated as a nonprofit corporation, a nonprofit hospice agency licensed under chapter 70.127 RCW, and nursing homes and homes for unwed mothers operated as religious or charitable organizations, but only if no part of the net earnings received by such an institution inures directly or indirectly, to any person other than the institution entitled to deduction hereunder.

[1998 c 325 § 1; 1993 c 492 § 305; 1981 c 178 § 2; 1980 c 37 § 10. Formerly RCW 82.04.430(9).]

Notes:

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4291 Deductions--Compensation received by a political subdivision from another political subdivision for services taxable under RCW 82.04.290.

In computing tax there may be deducted from the measure of tax amounts derived by a political subdivision of the state of Washington from another political subdivision of the state of Washington as compensation for services which are within the purview of RCW 82.04.290.

[1980 c 37 § 11. Formerly RCW 82.04.430(10).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4292 Deductions--Interest on investments or loans secured by mortgages or deeds of trust.

In computing tax there may be deducted from the measure of tax by those engaged in banking, loan, security or other financial businesses, amounts derived from interest received on investments or loans primarily secured by first mortgages or trust deeds on nontransient residential properties.

[1980 c 37 § 12. Formerly RCW 82.04.430(11).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4293 Deductions--Interest on obligations of the state, its political subdivisions, and municipal corporations.

In computing tax there may be deducted from the measure of tax by those engaged in banking, loan, security or other financial businesses, amounts derived from interest paid on all obligations of the state of Washington, its political subdivisions, and municipal corporations organized pursuant to the laws thereof.

[1980 c 37 § 13. Formerly RCW 82.04.430(12).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4294 Deductions--Interest on loans to farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives.

In computing tax there may be deducted from the measure of tax amounts derived as interest on loans to bona fide farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives by a lending institution which is owned exclusively by its borrowers or members and which is engaged solely in the business of making loans and providing finance-related services to bona fide farmers and ranchers, producers or harvesters of aquatic products, their cooperatives, rural residents for housing, or persons engaged in furnishing farm-related or aquatic-related services to these individuals or entities.

[1980 c 37 § 14. Formerly RCW 82.04.430(13).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4295 Deductions--Manufacturing activities completed outside the United States.

In computing tax there may be deducted from the measure of tax by persons subject to payment of the tax on manufacturers pursuant to RCW 82.04.240, the value of articles to the extent of manufacturing activities completed outside the United States, if:

- (1) Any additional processing of such articles in this state consists of minor final assembly only; and
- (2) In the case of domestic manufacture of such articles, can be and normally is done at the place of initial manufacture; and
- (3) The total cost of the minor final assembly does not exceed two percent of the value of the articles; and
- (4) The articles are sold and shipped outside the state.

[1980 c 37 § 15. Formerly RCW 82.04.430(14).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4296 Deductions--Reimbursement for accommodation expenditures by funeral homes.

In computing tax there may be deducted from the measure of tax that portion of amounts received by any funeral home licensed to do business in this state which is received as reimbursements for expenditures (for goods supplied or services rendered by a person not employed by or affiliated or associated with the funeral home) and advanced by such funeral home as an accommodation to the persons paying for a funeral, so long as such expenditures and advances are billed to the persons paying for the funeral at only the exact cost thereof and are separately itemized in the billing statement delivered to such persons.

[1980 c 37 § 16. Formerly RCW 82.04.430(15).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.4297 Deductions--Compensation from public entities for health or social welfare services--Exception.

In computing tax there may be deducted from the measure of tax amounts received from the United States or any instrumentality thereof or from the state of Washington or any municipal corporation or political subdivision thereof as compensation for, or to support, health or social welfare services rendered by a health or social welfare organization or by a municipal corporation or political subdivision, except deductions are not allowed under this section for amounts that are received under an employee benefit plan. For purposes of this section, "amounts received from" includes amounts received by a health or social welfare organization that is a nonprofit hospital or public hospital from a managed care organization or other entity that is under contract to manage health care benefits for the federal medicare program authorized under Title XVIII of the federal social security act; for a medical assistance, children's health, or other program authorized under chapter 74.09 RCW; or for the state of Washington basic health plan authorized under chapter 70.47 RCW, to the extent that these amounts are received as compensation for health care services within the scope of benefits covered by the pertinent government health care program.

[2001 2nd sp.s. c 23 § 2; 1988 c 67 § 1; 1980 c 37 § 17. Formerly RCW 82.04.430(16).]

NOTES:

Findings--2001 2nd sp.s. c 23: "The legislature finds that the deduction under the business and occupation tax statutes for compensation from public entities for health or social welfare services was intended to provide government with greater purchasing power when government provides financial support for the provision of health or social welfare services to benefited classes of persons. The legislature also finds that both the legislature and the United States congress have in recent years modified government-funded health care programs to encourage participation by beneficiaries in highly regulated managed care programs operated by persons who act as intermediaries between government entities and health or social welfare organizations. The legislature further finds

that the objective of these changes is again to extend the purchasing power of scarce government health care resources, but that this objective would be thwarted to a significant degree if the business and occupation tax deduction were lost by health or social welfare organizations solely on account of their participation in managed care for government-funded health programs. In keeping with the original purpose of the health or social welfare deduction, it is desirable to ensure that compensation received from government sources through contractual managed care programs also be deductible." [2001 2nd sp.s. c 23 § 1.]

Effective date--2001 2nd sp.s. c 23: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [July 13, 2001]." [2001 2nd sp.s. c 23 § 4.]

Intent--1980 c 37: See note following RCW 82.04.4281.

"Health or social welfare organization" defined for RCW 82.04.4297--Conditions for exemption--"Health or social welfare services" defined: RCW 82.04.431.

RCW 82.04.4298 Deductions--Repair, maintenance, replacement, etc., of residential structures and commonly held property--Eligible organizations.

(1) In computing tax there may be deducted from the measure of tax amounts used solely for repair, maintenance, replacement, management, or improvement of the residential structures and commonly held property, but excluding property where fees or charges are made for use by the public who are not guests accompanied by a member, which are derived by:

(a) A cooperative housing association, corporation, or partnership from a person who resides in a structure owned by the cooperative housing association, corporation, or partnership;

(b) An association of owners of property as defined in RCW 64.32.010, as now or hereafter amended, from a person who is an apartment owner as defined in RCW 64.32.010; or

(c) An association of owners of residential property from a person who is a member of the association. "Association of owners of residential property" means any organization of all the owners of residential property in a defined area who all hold the same property in common within the area.

(2) For the purposes of this section "commonly held property" includes areas required for common access such as reception areas, halls, stairways, parking, etc., and may include recreation rooms, swimming pools and small parks or recreation areas; but is not intended to include more grounds than are normally required in a residential area, or to include such extensive areas as required for golf courses, campgrounds, hiking and riding areas, boating areas, etc.

(3) To qualify for the deductions under this section:

(a) The salary or compensation paid to officers, managers, or employees must be only for actual services rendered and at levels comparable to the salary or compensation of like positions within the county wherein the property is located;

(b) Dues, fees, or assessments in excess of amounts needed for the purposes for which the deduction is allowed must be rebated to the members of the association;

(c) Assets of the association or organization must be distributable to all members and must not inure to the benefit of any single member or group of members.

[1980 c 37 § 18. Formerly RCW 82.04.430(17).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.04.431 "Health or social welfare organization" defined for RCW 82.04.4297--Conditions for exemption--"Health or social welfare services" defined.

(1) For the purposes of RCW 82.04.4297, the term "health or social welfare organization" means an organization, including any community action council, which renders health or social welfare services as defined in subsection (2) of this section, which is a not-for-profit corporation under chapter 24.03 RCW and which is managed by a governing board of not less than eight individuals none of whom is a paid employee of the organization or which is a corporation sole under chapter 24.12 RCW. Health or social welfare organization does not include a corporation providing professional services as authorized in chapter 18.100 RCW. In addition a corporation in order to be exempt under RCW 82.04.4297 shall satisfy the following conditions:

(a) No part of its income may be paid directly or indirectly to its members, stockholders, officers, directors, or trustees except in the form of services rendered by the corporation in accordance with its purposes and bylaws;

(b) Salary or compensation paid to its officers and executives must be only for actual services rendered, and at levels comparable to the salary or compensation of like positions within the public service of the state;

(c) Assets of the corporation must be irrevocably dedicated to the activities for which the exemption is granted and, on the liquidation, dissolution, or abandonment by the corporation, may not inure directly or indirectly to the benefit of any member or individual except a nonprofit organization, association, or corporation which also would be entitled to the exemption;

(d) The corporation must be duly licensed or certified where licensing or certification is required by law or regulation;

(e) The amounts received qualifying for exemption must be used for the activities for which the exemption is granted;

(f) Services must be available regardless of race, color, national origin, or ancestry; and

(g) The director of revenue shall have access to its books in order to determine whether the corporation is exempt from taxes within the intent of RCW 82.04.4297 and this section.

(2) The term "health or social welfare services" includes and is limited to:

(a) Mental health, drug, or alcoholism counseling or treatment;

(b) Family counseling;

(c) Health care services;

(d) Therapeutic, diagnostic, rehabilitative, or restorative services for the care of the sick, aged, or physically, developmentally, or emotionally-disabled individuals;

(e) Activities which are for the purpose of preventing or ameliorating juvenile delinquency or child abuse, including recreational activities for those purposes;

(f) Care of orphans or foster children;

(g) Day care of children;

(h) Employment development, training, and placement;

(i) Legal services to the indigent;

(j) Weatherization assistance or minor home repair for low-income homeowners or renters;

(k) Assistance to low-income homeowners and renters to offset the cost of home heating energy, through direct benefits to eligible households or to fuel vendors on behalf of eligible households; and

(l) Community services to low-income individuals, families, and groups, which are designed to have a measurable and potentially major impact on causes of poverty in communities of the state.

[1986 c 261 § 6; 1985 c 431 § 3; 1983 1st ex.s. c 66 § 1; 1980 c 37 § 80; 1979 ex.s. c 196 § 6.]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

RCW 82.04.432 Deductions--Municipal sewer service fees or charges.

In computing the tax imposed by this chapter, municipal sewerage utilities and other public corporations imposing and collecting fees or charges for sewer service may deduct from the measure of the tax, amounts paid to another municipal corporation or governmental agency for sewerage interception, treatment or disposal.

[1967 ex.s. c 149 § 17.]

RCW 82.04.4322 Deductions--Artistic or cultural organization--Compensation from United States, state, etc., for artistic or cultural exhibitions, performances, or programs.

In computing tax there may be deducted from the measure of tax amounts received from the United States or any instrumentality thereof or from the state of Washington or any municipal corporation or subdivision thereof as compensation for, or to support, artistic or cultural exhibitions, performances, or programs provided by an artistic or cultural organization for attendance or viewing by the general public.

[1981 c 140 § 1.]

Notes:

"Artistic or cultural organization" defined: RCW 82.04.4328.

RCW 82.04.4324 Deductions--Artistic or cultural organization--Deduction for tax under RCW 82.04.240--Value of articles for use in displaying art objects or presenting artistic or cultural exhibitions, performances, or programs.

In computing tax there may be deducted from the measure of tax by persons subject to payment of the tax on manufacturing under RCW 82.04.240, the value of articles to the extent manufacturing activities are undertaken by an artistic or cultural organization solely for the purpose of manufacturing articles for use by the organization in displaying art objects or presenting artistic or cultural exhibitions, performances, or programs for attendance or viewing

by the general public.

[1981 c 140 § 2.]

Notes:

"Artistic or cultural organization" defined: RCW 82.04.4328.

RCW 82.04.4326 Deductions--Artistic or cultural organizations--Tuition charges for attending artistic or cultural education programs.

In computing tax there may be deducted from the measure of tax amounts received by artistic or cultural organizations as tuition charges collected for the privilege of attending artistic or cultural education programs.

[1981 c 140 § 3.]

Notes:

"Artistic or cultural organization" defined: RCW 82.04.4328.

RCW 82.04.4327 Deductions--Artistic and cultural organizations--Income from business activities.

In computing tax there may be deducted from the measure of tax those amounts received by artistic or cultural organizations which represent income derived from business activities conducted by the organization.

[1985 c 471 § 6.]

Notes:

Severability--Effective date--1985 c 471: See notes following RCW 82.04.260.

"Artistic or cultural organization" defined: RCW 82.04.4328.

RCW 82.04.4328 "Artistic or cultural organization" defined.

(1) For the purposes of RCW 82.04.4322, 82.04.4324, 82.04.4326, 82.04.4327, 82.08.031, and 82.12.031, the term "artistic or cultural organization" means an organization which is organized and operated exclusively for the purpose of providing artistic or cultural exhibitions, presentations, or performances or cultural or art education programs, as defined in subsection (2) of this section, for viewing or attendance by the general public. The organization must be a not-for-profit corporation under chapter 24.03 RCW and managed by a governing board of not less than eight individuals none of whom is a paid employee of the organization or by a corporation sole under chapter 24.12 RCW. In addition, to qualify for deduction or exemption from taxation under RCW 82.04.4322, 82.04.4324, 82.04.4326, 82.04.4327, 82.08.031, and 82.12.031, the corporation shall satisfy the following conditions:

(a) No part of its income may be paid directly or indirectly to its members, stockholders, officers, directors, or trustees except in the form of services rendered by the corporation in accordance with its purposes and bylaws;

(b) Salary or compensation paid to its officers and executives must be only for actual services rendered, and at levels comparable to the salary or compensation of like positions within the state;

(c) Assets of the corporation must be irrevocably dedicated to the activities for which the exemption is granted and, on the liquidation, dissolution, or abandonment by the corporation, may not inure directly or indirectly to the benefit of any member or individual except a nonprofit organization, association, or corporation which also would be entitled to the exemption;

(d) The corporation must be duly licensed or certified when licensing or certification is required by law or regulation;

(e) The amounts received that qualify for exemption must be used for the activities for which the exemption is granted;

(f) Services must be available regardless of race, color, national origin, or ancestry; and

(g) The director of revenue shall have access to its books in order to determine whether the corporation is exempt from taxes.

(2) The term "artistic or cultural exhibitions, presentations, or performances or cultural or art education programs" includes and is limited to:

(a) An exhibition or presentation of works of art or objects of cultural or historical significance, such as those commonly displayed in art or history museums;

(b) A musical or dramatic performance or series of performances; or

(c) An educational seminar or program, or series of such programs, offered by the organization to the general public on an artistic, cultural, or historical subject.

[1985 c 471 § 7; 1981 c 140 § 6.]

Notes:

Severability--Effective date--1985 c 471: See notes following RCW 82.04.260.

RCW 82.04.4329 Deductions--Health insurance pool members--Deficit assessments.

In computing tax there may be deducted from the measure of tax the amount of any assessment against the taxpayer under RCW 48.41.010 through 48.41.210. Any portion of the deduction allowed in this section which cannot be deducted in a tax year without reducing taxable premiums below zero may be carried forward and deducted in successive years until the deduction is exhausted. Amounts deducted under RCW 48.14.022 may not be deducted under this section.

[1987 c 431 § 24.]

Notes:

Severability--1987 c 431: See RCW 43.41.910.

RCW 82.04.433 Deductions--Sales of fuel for consumption outside United States' waters by vessels in foreign commerce--Construction.

(1) In computing tax there may be deducted from the measure of tax amounts derived

from sales of fuel for consumption outside the territorial waters of the United States, by vessels used primarily in foreign commerce.

(2) Nothing in this section shall be construed to imply that amounts which may be deducted under this section were taxable under Title 82 RCW prior to the enactment of this section.

[1985 c 471 § 16.]

Notes:

Severability--Effective date--1985 c 471: See notes following RCW 82.04.260.

RCW 82.04.4331 Deductions--Insurance claims for state health care coverage.

In computing tax, insurers as defined by RCW 48.01.050, may deduct from the measure of tax amounts paid out for claims incurred before July 1, 1990, for covered health services under medical and dental coverage purchased under chapter 41.05 RCW.

[1988 c 107 § 33.]

Notes:

Implementation--Effective dates--1988 c 107: See RCW 41.05.901.

RCW 82.04.4332 Deductions--Tuition fees of foreign degree-granting institutions.

An approved branch campus of a foreign degree-granting institution in compliance with chapter 28B.90 RCW is considered an educational institution for the purpose of the deduction of tuition fees provided by RCW 82.04.170 in those instances where it is recognized as an organization exempt from income taxes pursuant to 26 U.S.C. Sec. 501(c).

[1993 c 181 § 10.]

RCW 82.04.4333 Credit--Job training services--Approval.

(1) There may be credited against the tax imposed by this chapter, the value of state-approved, employer-provided or sponsored job training services designed to enhance the job-related performance of employees, for those businesses eligible for a tax deferral under chapter 82.60 RCW.

(2) The value of the state-approved, job training services provided by the employer to the employee, without charge, shall be determined by the allocation of the cost method using generally accepted accounting standards.

(3) The credit allowed under this section shall be limited to an amount equal to twenty percent of the value of the state-approved, job training services determined under subsection (2) of this section. The total credits allowed under this section for a business shall not exceed five thousand dollars per calendar year.

(4) Prior to claiming the credit under this section, the business must obtain approval of the proposed job training service from the employment security department. The employer's request for approval must include a description of the proposed job training service, how the job

training will enhance the employee's performance, and the cost of the proposed job training.

(5) This section only applies to training in respect to eligible business projects for which an application is approved on or after January 1, 1996.

[1996 c 1 § 4.]

Notes:

Effective date--1996 c 1: See note following RCW 82.04.255.

RCW 82.04.434 Credit--Public safety standards and testing.

(1) There may be credited against the tax imposed by this chapter, the value of services and information relating to setting of standards and testing for public safety provided to the state of Washington, without charge, at the state's request, by a nonprofit corporation that is:

(a) Organized and operated for the purpose of setting standards and testing for public safety; and

(b) Exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986, as amended; and

(c) Organized with no direct or indirect industry affiliation.

(2) The value of the services and information requested by the state and provided to the state, without charge, shall be determined by the allocation of the cost method using generally accepted accounting standards.

(3) The credit allowed under this section shall be limited to the amount of tax imposed by this chapter. Any unused excess credit in a reporting period may be carried forward to future reporting periods for a maximum of one year.

[1991 c 13 § 1.]

Notes:

Effective date--1991 c 13: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1991." [1991 c 13 § 2.]

RCW 82.04.440 Persons taxable on multiple activities--Credits.

(1) Every person engaged in activities which are within the purview of the provisions of two or more of sections RCW 82.04.230 to 82.04.290, inclusive, shall be taxable under each paragraph applicable to the activities engaged in.

(2) Persons taxable under RCW 82.04.250, 82.04.270, or 82.04.260(4) with respect to selling products in this state shall be allowed a credit against those taxes for any (a) manufacturing taxes paid with respect to the manufacturing of products so sold in this state, and/or (b) extracting taxes paid with respect to the extracting of products so sold in this state or ingredients of products so sold in this state. Extracting taxes taken as credit under subsection (3) of this section may also be taken under this subsection, if otherwise allowable under this subsection. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.

(3) Persons taxable under RCW 82.04.240 or 82.04.260(1)(b) shall be allowed a credit

against those taxes for any extracting taxes paid with respect to extracting the ingredients of the products so manufactured in this state. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the manufacturing of those products.

(4) Persons taxable under RCW 82.04.230, 82.04.240, or 82.04.260 (1), (2), (4), or (6) with respect to extracting or manufacturing products in this state shall be allowed a credit against those taxes for any (i) gross receipts taxes paid to another state with respect to the sales of the products so extracted or manufactured in this state, (ii) manufacturing taxes paid with respect to the manufacturing of products using ingredients so extracted in this state, or (iii) manufacturing taxes paid with respect to manufacturing activities completed in another state for products so manufactured in this state. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the extraction or manufacturing of those products.

(5) For the purpose of this section:

(a) "Gross receipts tax" means a tax:

(i) Which is imposed on or measured by the gross volume of business, in terms of gross receipts or in other terms, and in the determination of which the deductions allowed would not constitute the tax an income tax or value added tax; and

(ii) Which is also not, pursuant to law or custom, separately stated from the sales price.

(b) "State" means (i) the state of Washington, (ii) a state of the United States other than Washington, or any political subdivision of such other state, (iii) the District of Columbia, and (iv) any foreign country or political subdivision thereof.

(c) "Manufacturing tax" means a gross receipts tax imposed on the act or privilege of engaging in business as a manufacturer, and includes (i) the taxes imposed in RCW 82.04.240 and 82.04.260 (1), (2), and (4), and (ii) similar gross receipts taxes paid to other states.

(d) "Extracting tax" means a gross receipts tax imposed on the act or privilege of engaging in business as an extractor, and includes the tax imposed in RCW 82.04.230 and similar gross receipts taxes paid to other states.

(e) "Business", "manufacturer", "extractor", and other terms used in this section have the meanings given in RCW 82.04.020 through 82.04.212, notwithstanding the use of those terms in the context of describing taxes imposed by other states.

[1998 c 312 § 9; 1994 c 124 § 4; 1987 2nd ex.s. c 3 § 2; 1985 c 190 § 1; 1981 c 172 § 5; 1967 ex.s. c 149 § 16; 1965 ex.s. c 173 § 12; 1961 c 15 § 82.04.440. Prior: 1959 c 211 § 3; 1951 1st ex.s. c 9 § 1; 1950 ex.s. c 5 § 2; 1949 c 228 § 2-A; 1943 c 156 § 3; 1941 c 178 § 3; 1939 c 225 § 3; 1937 c 227 § 3; 1935 c 180 § 6; Rem. Supp. 1949 § 8370-6.]

Notes:

Effective date--Savings--1998 c 312: See notes following RCW 82.04.332.

Retroactive application--1994 c 124: "Except as otherwise provided in section 6 of this act, section 4 of this act applies retrospectively to all tax reporting periods on or after June 23, 1987." [1994 c 124 § 7.]

Legislative findings and intent--1987 2nd ex.s. c 3: "The legislature finds that the invalidation of the multiple activities exemption contained in RCW 82.04.440 by the United States Supreme Court now requires adjustments to the state's business and occupation tax to achieve constitutional equality between Washington taxpayers who have conducted and will continue to conduct business in interstate and intrastate commerce. It is the intent of chapter 3, Laws of 1987 2nd ex. sess. and sections 4 through 7 of this act to preserve the integrity of Washington's business and occupation tax system and impose only that financial burden upon the state necessary to

establish parity in taxation between such taxpayers.

Thus, chapter 3, Laws of 1987 2nd ex. sess. and sections 4 through 7 of this act extends [extend] the system of credits originated in RCW 82.04.440 in 1985 to provide for equal treatment of taxpayers engaging in extracting, manufacturing or selling regardless of the location in which any of such activities occurs. It is further intended that RCW 82.04.440, as amended by section 2, chapter 3, Laws of 1987 2nd ex. sess. and sections 4 through 7 of this act, shall be construed and applied in a manner that will eliminate unconstitutional discrimination between taxpayers and ensure the preservation and collection of revenues from the conduct of multiple activities in which taxpayers in this state may engage." [1994 c 124 § 5; 1987 2nd ex.s. c 3 § 1.]

Application to prior reporting periods--1987 2nd ex.s. c 3: "If it is determined by a court of competent jurisdiction, in a judgment not subject to review, that relief is appropriate for any tax reporting periods before August 11, 1987, in respect to RCW 82.04.440 as it existed before August 11, 1987, it is the intent of the legislature that the credits provided in RCW 82.04.440 as amended by section 2, chapter 3, Laws of 1987 2nd ex. sess. and section 4 of this act shall be applied to such reporting periods and that relief for such periods be limited to the granting of such credits." [1994 c 124 § 6; 1987 2nd ex.s. c 3 § 3.]

Severability--1987 2nd ex.s. c 3: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 2nd ex.s. c 3 § 4.]

Severability--1985 c 190: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 190 § 8.]

Effective dates--1981 c 172: See note following RCW 82.04.240.

RCW 82.04.4451 Credit against tax due--Maximum credit--Table.

(1) In computing the tax imposed under this chapter, a credit is allowed against the amount of tax otherwise due under this chapter, as provided in this section. The maximum credit for a taxpayer for a reporting period is thirty-five dollars multiplied by the number of months in the reporting period, as determined under RCW 82.32.045.

(2) When the amount of tax otherwise due under this chapter is equal to or less than the maximum credit, a credit is allowed equal to the amount of tax otherwise due under this chapter.

(3) When the amount of tax otherwise due under this chapter exceeds the maximum credit, a reduced credit is allowed equal to twice the maximum credit, minus the tax otherwise due under this chapter, but not less than zero.

(4) The department may prepare a tax credit table consisting of tax ranges using increments of no more than five dollars and a corresponding tax credit to be applied to those tax ranges. The table shall be prepared in such a manner that no taxpayer will owe a greater amount of tax by using the table than would be owed by performing the calculation under subsections (1) through (3) of this section. A table prepared by the department under this subsection shall be used by all taxpayers in taking the credit provided in this section.

[1997 c 238 § 2; 1994 sp.s. c 2 § 1.]

Notes:

Findings--Intent--1997 c 238: "The legislature finds that many businesses have difficulty applying the small business credit under RCW 82.04.4451. Further, the legislature appreciates the valuable time and resources small businesses expend on calculating the amount of credit based upon a statutory formula. For the purpose of tax simplification, it is the intent of this act to direct the department of revenue to create a schedule, in standard increments, to replace required calculations for the small business credit. Each taxpayer can make reference to the

taxpayer's tax range on the schedule and find the amount of the taxpayer's small business credit. Further, no taxpayer will owe a greater amount of tax nor will any taxpayer be responsible for a greater amount of taxes otherwise due." [1997 c 238 § 1.]

Effective date--1994 sp.s. c 2: "This act shall take effect on July 1, 1994." [1994 sp.s. c 2 § 5.]

Application to reporting periods--1994 sp.s. c 2 § 1: "Section 1 of this act applies to the entire period of reporting periods ending after July 1, 1994." [1994 sp.s. c 2 § 6.]

**RCW 82.04.4452 Credit--Research and development spending--Assessment report.
(Expires December 31, 2004.)**

(1) In computing the tax imposed under this chapter, a credit is allowed for each person whose research and development spending during the year in which the credit is claimed exceeds 0.92 percent of the person's taxable amount during the same calendar year.

(2) The credit is equal to the greater of the amount of qualified research and development expenditures of a person or eighty percent of amounts received by a person other than a public educational or research institution in compensation for the conduct of qualified research and development, multiplied by the rate provided in RCW 82.04.260(3) in the case of a nonprofit corporation or nonprofit association engaging within this state in research and development, and the rate provided in RCW 82.04.290(2) for every other person.

(3) Any person entitled to the credit provided in subsection (2) of this section as a result of qualified research and development conducted under contract may assign all or any portion of the credit to the person contracting for the performance of the qualified research and development.

(4) The credit, including any credit assigned to a person under subsection (3) of this section, shall be taken against taxes due for the same calendar year in which the qualified research and development expenditures are incurred. The credit, including any credit assigned to a person under subsection (3) of this section, for each calendar year shall not exceed the lesser of two million dollars or the amount of tax otherwise due under this chapter for the calendar year.

(5) Any person taking the credit, including any credit assigned to a person under subsection (3) of this section, whose research and development spending during the calendar year in which the credit is claimed fails to exceed 0.92 percent of the person's taxable amount during the same calendar year shall be liable for payment of the additional taxes represented by the amount of credit taken together with interest, but not penalties. Interest shall be due at the rate provided for delinquent excise taxes retroactively to the date the credit was taken until the taxes are paid. Any credit assigned to a person under subsection (3) of this section that is disallowed as a result of this section may be taken by the person who performed the qualified research and development subject to the limitations set forth in subsection (4) of this section.

(6) Any person claiming the credit, and any person assigning a credit as provided in subsection (3) of this section, shall file an affidavit form prescribed by the department which shall include the amount of the credit claimed, an estimate of the anticipated qualified research and development expenditures during the calendar year for which the credit is claimed, an estimate of the taxable amount during the calendar year for which the credit is claimed, and such additional information as the department may prescribe.

(7) A person claiming the credit shall agree to supply the department with information

necessary to measure the results of the tax credit program for qualified research and development expenditures.

(8) The department shall use the information required under subsection (7) of this section to perform three assessments on the tax credit program authorized under this section. The assessments will take place in 1997, 2000, and 2003. The department shall prepare reports on each assessment and deliver their reports by September 1, 1997, September 1, 2000, and September 1, 2003. The assessments shall measure the effect of the program on job creation, the number of jobs created for Washington residents, company growth, the introduction of new products, the diversification of the state's economy, growth in research and development investment, the movement of firms or the consolidation of firms' operations into the state, and such other factors as the department selects.

(9) For the purpose of this section:

(a) "Qualified research and development expenditures" means operating expenses, including wages, compensation of a proprietor or a partner in a partnership as determined under rules adopted by the department, benefits, supplies, and computer expenses, directly incurred in qualified research and development by a person claiming the credit provided in this section. The term does not include amounts paid to a person other than a public educational or research institution to conduct qualified research and development. Nor does the term include capital costs and overhead, such as expenses for land, structures, or depreciable property.

(b) "Qualified research and development" shall have the same meaning as in RCW 82.63.010.

(c) "Research and development spending" means qualified research and development expenditures plus eighty percent of amounts paid to a person other than a public educational or research institution to conduct qualified research and development.

(d) "Taxable amount" means the taxable amount subject to the tax imposed in this chapter required to be reported on the person's combined excise tax returns during the year in which the credit is claimed, less any taxable amount for which a credit is allowed under RCW 82.04.440.

(10) This section expires December 31, 2004.

[2000 c 103 § 7; 1997 c 7 § 4; 1994 sp.s. c 5 § 2.]

Notes:

Savings--Effective date--1997 c 7: See notes following RCW 82.04.255.

Findings--Effective date--1994 sp.s. c 5: See RCW 82.63.005 and 82.63.900.

RCW 82.04.44525 Credit--New employment for international service activities in eligible areas--Designation of census tracts for eligibility--Records--Tax due upon ineligibility--Interest assessment--Information from employment security department.

(1) Subject to the limits in this section, an eligible person is allowed a credit against the tax due under this chapter. The credit is based on qualified employment positions in eligible areas. The credit is available to persons who are engaged in international services as defined in

this section. In order to receive the credit, the international service activities must take place at a business within the eligible area.

(2)(a) The credit shall equal three thousand dollars for each qualified employment position created after July 1, 1998, in an eligible area. A credit is earned for the calendar year the person is hired to fill the position, plus the four subsequent consecutive years, if the position is maintained for those four years.

(b) Credit may not be taken for hiring of persons into positions that exist on July 1, 1998. Credit is authorized for new employees hired for new positions created after July 1, 1998. New positions filled by existing employees are eligible for the credit under this section only if the position vacated by the existing employee is filled by a new hire.

(c) When a position is newly created, if it is filled before July 1st, this position is eligible for the full yearly credit. If it is filled after June 30th, this position is eligible for half of the credit.

(d) Credit may be accrued and carried over until it is used. No refunds may be granted for credits under this section.

(3) For the purposes of this section:

(a) "Eligible area" means: (i) A community empowerment zone under *RCW 43.63A.700; or (ii) a contiguous group of census tracts that meets the unemployment and poverty criteria of *RCW 43.63A.710 and is designated under subsection (4) of this section;

(b) "Eligible person" means a person, as defined in RCW 82.04.030, who in an eligible area at a specific location is engaged in the business of providing international services;

(c)(i) "International services" means the provision of a service, as defined under (c)(iii) of this subsection, that is subject to tax under RCW 82.04.290(2), and either:

(A) Is for a person domiciled outside the United States; or

(B) The service itself is for use primarily outside of the United States.

(ii) "International services" excludes any service taxable under RCW 82.04.290(1).

(iii) Eligible services are: Computer; data processing; information; legal; accounting and tax preparation; engineering; architectural; business consulting; business management; public relations and advertising; surveying; geological consulting; real estate appraisal; or financial services. For the purposes of this section these services mean the following:

(A) "Computer services" are services such as computer programming, custom software modification, customization of canned software, custom software installation, custom software maintenance, custom software repair, training in the use of software, computer systems design, and custom software update services;

(B) "Data processing services" are services such as word processing, data entry, data retrieval, data search, information compilation, payroll processing, business accounts processing, data production, and other computerized data and information storage or manipulation. "Data processing services" also includes the use of a computer or computer time for data processing whether the processing is performed by the provider of the computer or by the purchaser or other beneficiary of the service;

(C) "Information services" are services such as electronic data retrieval or research that entails furnishing financial or legal information, data or research, internet service as defined in

RCW 82.04.297, general or specialized news, or current information;

(D) "Legal services" are services such as representation by an attorney, or other person when permitted, in an administrative or legal proceeding, legal drafting, paralegal services, legal research services, and court reporting services, arbitration, and mediation services;

(E) "Accounting and tax preparation services" are services such as accounting, auditing, actuarial, bookkeeping, or tax preparation services;

(F) "Engineering services" are services such as civil, electrical, mechanical, petroleum, marine, nuclear, and design engineering, machine designing, machine tool designing, and sewage disposal system designing services;

(G) "Architectural services" are services such as structural or landscape design or architecture, interior design, building design, building program management, and space planning services;

(H) "Business consulting services" are services such as primarily providing operating counsel, advice, or assistance to the management or owner of any business, private, nonprofit, or public organization, including but not limited to those in the following areas: Administrative management consulting; general management consulting; human resource consulting or training; management engineering consulting; management information systems consulting; manufacturing management consulting; marketing consulting; operations research consulting; personnel management consulting; physical distribution consulting; site location consulting; economic consulting; motel, hotel, and resort consulting; restaurant consulting; government affairs consulting; and lobbying;

(I) "Business management services" are services such as administrative management, business management, and office management. "Business management services" does not include property management or property leasing, motel, hotel, and resort management, or automobile parking management;

(J) "Public relations and advertising services" are services such as layout, art direction, graphic design, copy writing, mechanical preparation, opinion research, marketing research, marketing, or production supervision;

(K) "Surveying services" are services such as land surveying;

(L) "Geological consulting services" are services rendered for the oil, gas, and mining industry and other earth resource industries, and other services such as soil testing;

(M) "Real estate appraisal services" are services such as market appraisal and other real estate valuation; and

(N) "Financial services" are services such as banking, loan, security, investment management, investment advisory, mortgage servicing, contract collection, and finance leasing services, engaged in by financial businesses, or businesses similar to or in competition with financial businesses; and

(d) "Qualified employment position" means a permanent full-time position to provide international services. If an employee is either voluntarily or involuntarily separated from employment, the employment position is considered filled on a full-time basis if the employer is either training or actively recruiting a replacement employee.

(4) By ordinance, the legislative authority of a city, or legislative authorities of

contiguous cities by ordinance of each city's legislative authority, with population greater than eighty thousand, located in a county containing no community empowerment zones as designated under *RCW 43.63A.700, may designate a contiguous group of census tracts within the city or cities as an eligible area under this section. Each of the census tracts must meet the unemployment and poverty criteria of *RCW 43.63A.710. Upon making the designation, the city or cities shall transmit to the department of revenue a certification letter and a map, each explicitly describing the boundaries of the census tract. This designation must be made by December 31, 1998.

(5) No application is necessary for the tax credit. The person must keep records necessary for the department to verify eligibility under this section. This information includes:

- (a) Employment records for the previous six years;
- (b) Information relating to description of international service activity engaged in at the eligible location by the person; and
- (c) Information relating to customers of international service activity engaged in at that location by the person.

(6) If at any time the department finds that a person is not eligible for tax credit under this section, the amount of taxes for which a credit has been used shall be immediately due. The department shall assess interest, but not penalties, on the credited taxes for which the person is not eligible. The interest shall be assessed at the rate provided for delinquent excise taxes under chapter 82.32 RCW, shall be assessed retroactively to the date the tax credit was taken, and shall accrue until the taxes for which a credit has been used are repaid.

(7) The employment security department shall provide to the department of revenue such information needed by the department of revenue to verify eligibility under this section.

[1998 c 313 § 2.]

Notes:

***Reviser's note:** RCW 43.63A.700 and 43.63A.710 were recodified as RCW 43.31C.020 and 43.31C.030, respectively, pursuant to 2000 c 212 § 11.

Intent--Findings--1998 c 313: "It is the intent of the legislature to attract and retain businesses that provide professional services and insurance services to international customers. To that end, the legislature finds that an incentive measured by a business's growth in jobs is a meaningful method of attracting and retaining such businesses. Therefore, the incentive in this act is specifically targeted at "net new jobs." In addition, to further the impact and benefit of this program, this incentive is limited to those urban areas of the state, both in eastern Washington and western Washington, that are characterized by unemployment and poverty. The legislature finds that providing this targeted incentive will be of benefit to the state as a whole." [1998 c 313 § 1.]

Effective date--1998 c 313: "This act takes effect July 1, 1998." [1998 c 313 § 4.]

Insurance premium tax credit: RCW 48.14.029.

RCW 82.04.4453 Credit--Ride-sharing, public transportation, or nonmotorized commuting incentives--Penalty--Report to legislature.

(1)(a) Employers in this state who are taxable under this chapter and provide financial incentives to their employees for ride sharing, for using public transportation, or for using nonmotorized commuting before June 30, 2006, shall be allowed a credit for amounts paid to or

on behalf of employees for ride sharing in vehicles carrying two or more persons, for using public transportation, or for using nonmotorized commuting, not to exceed sixty dollars per employee per year. The credit shall be equal to the amount paid to or on behalf of each employee multiplied by fifty percent, but may not exceed sixty dollars per employee per year.

(b) Property managers who are taxable under this chapter and provide financial incentives to persons employed at a worksite managed by the property manager in this state for ride sharing, for using public transportation, or for using nonmotorized commuting before June 30, 2006, shall be allowed a credit for amounts paid to or on behalf of these persons for ride sharing in vehicles carrying two or more persons, for using public transportation, or for using nonmotorized commuting, not to exceed sixty dollars per person per year. A person may not take a credit under this section for amounts claimed for credit by other persons.

(c) For ride sharing in vehicles carrying two persons, the credit shall be equal to the amount paid to or on behalf of each employee multiplied by thirty percent, but may not exceed sixty dollars per employee per year. The credit may not exceed the amount of tax that would otherwise be due under this chapter.

(2) Application for tax credit under this chapter may only be made in the form and manner prescribed in rules adopted by the department.

(3) The credit shall be taken not more than once quarterly and not less than once annually against taxes due for the same calendar year in which the amounts for which credit is claimed were paid to or on behalf of employees for ride sharing, for using public transportation, or for using nonmotorized commuting and must be claimed by the due date of the last tax return for the calendar year in which the payment is made.

(4) The director shall on the 25th of February, May, August, and November of each year advise the state treasurer of the amount of credit taken during the preceding calendar quarter ending on the last day of December, March, June, and September, respectively.

(5) On the first of April, July, October, and January of each year, the state treasurer based upon information provided by the department shall deposit to the general fund a sum equal to the dollar amount of the credit provided under subsection (1) of this section from the air pollution control account, the transportation account, and the public transportation systems account. The first draw on reimbursements to the general fund must be from the air pollution control account, and reimbursements must not exceed one and one-half million dollars in any calendar year for the tax credits claimed under RCW 82.04.4453 and 82.16.048. Reimbursements to the general fund in excess of that amount drawn from the air pollution control account must be drawn, subject to appropriation, in equal amounts from the transportation account and the public transportation systems account; but in no case may those amounts exceed three hundred seventy-five thousand dollars from each account in any calendar year.

(6) The commute trip reduction task force shall determine the effectiveness of this tax credit as part of its ongoing evaluation of the commute trip reduction law and report to the legislative transportation committee and to the fiscal committees of the house of representatives and the senate. The report shall include information on the amount of tax credits claimed to date and recommendations on future funding for the tax credit program. The report shall be incorporated into the recommendations required in RCW 70.94.537(5).

(7) Any person who knowingly makes a false statement of a material fact in the application for a credit under subsection (1) of this section is guilty of a gross misdemeanor.

(8) A person may not receive credit for amounts paid to or on behalf of the same employee under both this section and RCW 82.16.048.

[1999 c 402 § 1; 1996 c 128 § 1; 1994 c 270 § 2.]

Notes:

Reviser's note: This section was amended by 1999 c 402 § 1 without cognizance of its December 31, 2000, expiration date by 1996 c 128 § 7.

Effective date--Expiration date--1996 c 128: "(1) This act takes effect July 1, 1996.

(2) This act expires December 31, 2000." [1996 c 128 § 7.]

Finding--1994 c 270: "Transportation demand strategies that reduce the number of vehicles on Washington state's highways, roads, and streets, and provide attractive and effective alternatives to single-occupancy travel can improve ambient air quality, conserve fossil fuels, and forestall the need for capital improvements to the state's transportation system. The legislature has required many public and private employers in the state's largest counties to implement transportation demand management programs to reduce the number of single-occupant vehicle travelers during the morning and evening rush hours. The legislature finds that additional transportation demand management strategies are necessary to mitigate the adverse social, environmental, and economic effects of automobile dependency and traffic congestion. While expensive capital improvements, including dedicated busways and commuter rail systems, may be necessary to improve the region's mobility, they are only part of the solution. All public and private entities that attract single-occupant vehicle drivers must develop imaginative and cost-effective ways to encourage walking, bicycling, carpooling, vanpooling, bus riding, and telecommuting. It is the intent of the legislature to revise those portions of state law that inhibit the application of imaginative solutions to the state's transportation mobility problems and to encourage many more public and private employers to adopt effective transportation demand management strategies." [1994 c 270 § 1.]

Expiration date--1994 c 270: "This act shall expire December 31, 2000." [1996 c 128 § 6; 1994 c 270 § 6.]

RCW 82.04.4454 Credit--Ride-sharing, public transportation, or nonmotorized commuting incentives--Ceiling.

(1) The department shall keep a running total of all credits granted under RCW 82.04.4453 and 82.16.048 during each calendar year, and shall disallow any credits that would cause the tabulation for any calendar year to exceed two million two hundred twenty-five thousand dollars, or the amount provided from the air pollution control account and the appropriations from the transportation account and the public transportation systems account, whichever is less.

(2) No person is eligible for tax credits under RCW 82.04.4453 and 82.16.048 in excess of one hundred thousand dollars in any calendar year.

(3) No person is eligible for tax credits under RCW 82.04.4453 in excess of the amount of tax that would otherwise be due under this chapter.

(4) No portion of an application for credit disallowed under this section may be carried back or carried forward.

[1999 c 402 § 3; 1996 c 128 § 2; 1994 c 270 § 3.]

Notes:

Reviser's note: This section was amended by 1999 c 402 § 3 without recognition of its December 31, 2000, expiration date by 1996 c 128 § 7.

Effective date--Expiration date--1996 c 128: See note following RCW 82.04.4453.

Finding--Expiration date--1994 c 270: See notes following RCW 82.04.4453.

RCW 82.04.4456 Credit--New employment in rural counties--Eligibility--Annual report. (Expires December 31, 2003.)

(1) Subject to the limits and provisions of this section, a credit is authorized against the tax otherwise due under this chapter for persons engaged in a rural county in the business of manufacturing software or programming, as those terms are defined in this section.

(2) A person who partially or totally relocates a business from one rural county to another rural county is eligible for any qualifying new jobs created as a result of the relocation but is not eligible to receive credit for the jobs moved from one county to the other.

(3)(a) To qualify for the credit, the qualifying activity of the person must be conducted in a rural county and the qualified employment position must be located in the rural county.

(b) If an activity is conducted both from a rural county and outside of a rural county, the credit is available if at least ninety percent of the qualifying activity is conducted within a rural county. If the qualifying activity is a service taxable activity, the place where the work is performed is the place at which the activity is conducted.

(4)(a) The credit under this section shall equal one thousand dollars for each qualified employment position created after July 1, 1999, in an eligible area. A credit is earned for the calendar year the person is hired to fill the position. Additionally a credit is earned for each year the position is maintained over the subsequent consecutive years, up to four years. The county must meet the definition of a rural county at the time the position is filled. If the county does not have a rural county status the following year or years, the position is still eligible for the remaining years if all other conditions are met.

(b) Credit may not be taken for hiring of persons into positions that exist before July 1, 1999. Credit is authorized for new employees hired for new positions created on or after July 1, 1999. New positions filled by existing employees are eligible for the credit under this section only if the position vacated by the existing employee is filled by a new hire. A business that is a sole proprietorship without any employees is equivalent to one employee position and this type of business is eligible to receive credit for one position.

(c) If a position is filled before July 1st, this position is eligible for the full yearly credit for that calendar year. If it is filled after June 30th, this position is eligible for half of the credit for that calendar year.

(d) A person that has engaged in qualifying activities in the rural county before August 1, 1999, qualifies for the credit under this section for positions created and filled after August 1, 1999.

(5) No application is necessary for the tax credit. The person must keep records necessary for the department to verify eligibility under this section. This information includes information relating to description of qualifying activity conducted in the rural county and outside the rural county by the person as well as detailed records on positions and employees.

(6) If at any time the department finds that a person is not eligible for tax credit under this section, the amount of taxes for which a credit has been claimed shall be immediately due. The department shall assess interest, but not penalties, on the taxes for which the person is not eligible. The interest shall be assessed at the rate provided for delinquent excise taxes under chapter 82.32 RCW, shall be assessed retroactively to the date the tax credit was taken, and shall accrue until the taxes for which a credit has been used are repaid.

(7) The credit under this section may be used against any tax due under this chapter, but in no case may a credit earned during one calendar year be carried over to be credited against taxes incurred in a subsequent calendar year. A person is not eligible to receive a credit under this section if the person is receiving credit for the same position under chapter 82.62 RCW or RCW 82.04.44525 or is taking the credit under RCW 82.04.4457. No refunds may be granted for credits under this section.

(8) A person taking tax credits under this section shall make an annual report to the department. The report shall be in a letter form and shall include the following information: Number of positions for which credit is being claimed, type of position for which credit is being claimed, type of activity in which the person is engaged in the county, how long the person has been located in the county, and taxpayer name and registration number. The report must be filed by January 30th of each year for which credit was claimed during the previous year. Failure to file a report will not result in the loss of eligibility under this section. However, the department, through its research division, shall contact taxpayers who have not filed the report and obtain the data from the taxpayer or assist the taxpayer in the filing of the report, so that the data and information necessary to measure the program's effectiveness is maintained.

(9) Transfer of ownership does not affect credit eligibility. However, the successive credits are available to the successor for remaining periods in the five years only if the eligibility conditions of this section are met.

(10) As used in this section:

(a) "Manufacturing" means the same as "to manufacture" under RCW 82.04.120. Manufacturing includes the activities of both manufacturers and processors for hire.

(b) "Programming" means the activities that involve the creation or modification of software, as that term is defined in this chapter, and that are taxable as a service under RCW 82.04.290(2) or as a retail sale under RCW 82.04.050.

(c) "Qualifying activity" means manufacturing of software or programming.

(d) "Qualified employment position" means a permanent full-time position doing programming of software or manufacturing of software. This excludes administrative, professional, service, executive, and other similar positions. If an employee is either voluntarily or involuntarily separated from employment, the employment position is considered filled on a full-time basis if the employer is either training or actively recruiting a replacement employee. Full-time means a position for at least thirty-five hours a week.

(e) "Rural county" means a county with a population density of less than one hundred persons per square mile as determined by the office of financial management and published each year by the department for the period July 1st to June 30th.

(f) "Software" has the same meaning as defined in RCW 82.04.215.

- (11) No credit may be taken or accrued under this section on or after January 1, 2004.
- (12) This section expires December 31, 2003.

[2000 c 106 § 11; 1999 c 311 § 302.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

Intent--Finding--1999 c 311: "It is the intent of the legislature to attract and retain technology-based businesses in rural counties. Section 302 of this act provides a tax incentive to those businesses that develop or manufacture software and hardware in rural counties. Section 303 of this act provides a tax incentive to those businesses that are engaged in the business of providing technical support services from rural counties. Encouragement of these types of business will stimulate the information technology industry and be of benefit to the state economy in general. To further the impact and benefit of this program, this incentive is limited to those counties of the state that are characterized by unemployment or low income. The legislature finds that providing this targeted incentive will both increase its effectiveness and create a high technology work force in rural counties." [1999 c 311 § 301.]

Savings--1999 c 311: "Section 305 of this act does not affect any existing right acquired or liability or obligation under the sections repealed in section 305 of this act or any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections." [1999 c 311 § 605.]

Part headings and subheadings not law--Effective date--Severability--1999 c 311: See notes following RCW 82.14.370.

RCW 82.04.4457 Credit--Information technology help desk services conducted from rural county--Annual report. (Expires December 31, 2003.)

(1) Subject to the limits and provisions of this section, a credit is authorized against the tax otherwise due under this chapter for persons engaged in a rural county in the business of providing information technology help desk services to third parties.

(2) To qualify for the credit, the help desk services must be conducted from a rural county.

(3) The amount of the tax credit for persons engaged in the activity of providing information technology help desk services in rural counties shall be equal to one hundred percent of the amount of tax due under this chapter that is attributable to providing the services from the rural county. In order to qualify for the credit under this subsection, the county must meet the definition of rural county at the time the person begins to conduct qualifying business in the county.

(4) No application is necessary for the tax credit. The person must keep records necessary for the department to verify eligibility under this section. These records include information relating to description of activity engaged in a rural county by the person.

(5) If at any time the department finds that a person is not eligible for tax credit under this section, the amount of taxes for which a credit has been used is immediately due. The department shall assess interest, but not penalties, on the credited taxes for which the person is not eligible. The interest shall be assessed at the rate provided for delinquent excise taxes under chapter 82.32 RCW, shall be assessed retroactively to the date the tax credit was taken, and shall accrue until the taxes for which a credit has been used are repaid.

(6) The credit under this section may be used against any tax due under this chapter, but in no case may a credit earned during one calendar year be carried over to be credited against taxes incurred in a subsequent calendar year. No refunds may be granted for credits under this section.

(7) A person taking tax credits under this section shall make an annual report to the department. The report shall be in a letter form and shall include the following information: Type of activity in which the person is engaged in the county, number of employees in the rural county, how long the person has been located in the county, and taxpayer name and registration number. The report must be filed by January 30th of each year for which credit was claimed during the previous year. Failure to file a report will not result in the loss of eligibility under this section. However, the department, through its research division, shall contact taxpayers who have not filed the report and obtain the data from the taxpayer or assist the taxpayer in the filing of the report, so that the data and information necessary to measure the program's effectiveness is maintained.

(8) Transfer of ownership does not affect credit eligibility. However, the credit is available to the successor only if the eligibility conditions of this section are met.

(9) As used in this section:

(a) "Information technology help desk services" means the following services performed using electronic and telephonic communication:

- (i) Software and hardware maintenance;
- (ii) Software and hardware diagnostics and troubleshooting;
- (iii) Software and hardware installation;
- (iv) Software and hardware repair;
- (v) Software and hardware information and training; and
- (vi) Software and hardware upgrade.

(b) "Rural county" means a county with a population density of less than one hundred persons per square mile, as determined by the office of financial management and published each year by the department for the period July 1st to June 30th.

(10) This section expires December 31, 2003.

[2000 c 106 § 12; 1999 c 311 § 303.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

Part headings and subheadings not law--Effective date--Severability--1999 c 311: See notes following RCW 82.14.370.

Intent--Finding--Savings--1999 c 311: See notes following RCW 82.04.4456.

RCW 82.04.4459 Credit--Field burning reduction costs. (Expires January 1, 2006.)

(1) A person who is eligible for the exemption under RCW 82.08.840 or 82.12.840 may take a credit against tax imposed by this chapter, subject to the limitations in this section.

(2) The credit under this section is equal to fifty percent of the amount of costs expended for constructing structures or acquiring machinery and equipment for which an exemption was

taken under RCW 82.08.840 or 82.12.840.

(3) No application is necessary for the credit under this section. A person taking the credit must keep records necessary for the department to verify eligibility under this section. Tax credit may not be claimed for expenditures that occurred before March 22, 2000.

(4) No applicant is eligible for tax credits under this section in excess of the amount of tax that would otherwise be due under this chapter. Approved credit may not be carried over to subsequent calendar years. The credit must be claimed by the due date of the last tax return for the calendar year in which the payment is made. Any unused credit expires. Refunds shall not be given in place of credits.

(5) This section expires January 1, 2006.

[2000 c 40 § 4.]

Notes:

Intent--Effective date--2000 c 40: See notes following RCW 82.08.840.

RCW 82.04.447 Credit--Natural or manufactured gas purchased by direct service industrial customers--Reports.

(1) Unless the context clearly requires otherwise, the definitions in this subsection apply throughout this section.

(a) "Direct service industrial customer" means a person who is an industrial customer that contracts for the purchase of power from the Bonneville Power Administration for direct consumption as of May 8, 2001. "Direct service industrial customer" includes a person who is a subsidiary that is more than fifty percent owned by a direct service industrial customer and who receives power from the Bonneville Power Administration pursuant to the parent's contract for power.

(b) "Facility" means a gas turbine electrical generation facility that does not exist on May 8, 2001, and is owned by a direct service industrial customer for the purpose of producing electricity to be consumed by the direct service industrial customer.

(c) "Average annual employment" means the total employment in this state for a calendar year at the direct service industrial customer's location where electricity from the facility will be consumed.

(2) Effective July 1, 2001, a credit is allowed against the tax due under this chapter to a direct service industrial customer who purchases natural or manufactured gas from a gas distribution business subject to the public utility tax under chapter 82.16 RCW. The credit is equal to the value of natural or manufactured gas purchased from a gas distribution business and used to generate electricity at the facility multiplied by the rate in effect for the public utility tax on gas distribution businesses under RCW 82.16.020. This credit may be used each reporting period for sixty months following the first month natural or manufactured gas was purchased from a gas distribution business by a direct service industrial customer who constructs a facility.

(3) Application for credit shall be made by the direct service industrial consumer before the first purchase of natural or manufactured gas. The application shall be in a form and manner

prescribed by the department and shall include but is not limited to information regarding the location of the facility, the projected date of first purchase of natural or manufactured gas to generate electricity at the facility, the date construction is projected to begin or did begin, the applicant's average annual employment in the state for the six calendar years immediately preceding the year in which the application is made, and affirm the applicant's status as a direct service industrial customer. The department shall rule on the application within thirty days of receipt.

(4) Credit under this section is limited to the amount of tax imposed under this chapter. Refunds shall not be given in place of credits and credits may not be carried over to subsequent calendar years.

(5) All or part of the credit shall be disallowed and must be paid if the average of the direct service industrial customer's average annual employment for the five calendar years subsequent to the calendar year containing the first month of purchase of natural or manufactured gas to generate electricity at a facility is less than the six-year average annual employment stated on the application for credit under this section. The direct service industrial customer will certify to the department by June 1st of the sixth calendar year following the calendar year in which the month of first purchase of gas occurs the average annual employment for each of the five prior calendar years. All or part of the credit that shall be disallowed and must be paid is commensurate with the decrease in the five-year average of average annual employment as follows:

<u>Decrease in Average Annual Employment Over Five-Year Period</u>	<u>% of Credit to be Paid</u>
Less than 10%	10%
10% or more but less than 25%	25%
25% or more but less than 50%	50%
50% or more but less than 75%	75%
75% or more	100%

(6)(a) The direct service industrial customer shall begin paying the credit that is disallowed and is to be paid in the sixth calendar year following the calendar year in which the month following the month of first purchase of natural or manufactured gas to generate electricity at the facility occurs. The first payment will be due on or before December 31st with subsequent annual payments due on or before December 31st of the following four years according to the following schedule:

<u>Payment Year</u>	<u>% of Credit to be Paid</u>
1	10%
2	15%

3	20%
4	25%
5	30%

(b) The department may authorize an accelerated payment schedule upon request of the taxpayer.

(c) Interest shall not be charged on the credit that is disallowed for the sixty-month period the credit may be taken, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed. The debt for credit that is disallowed and must be paid will not be extinguished by insolvency or other failure of the direct service industrial customer. Transfer of ownership of the facility does not affect eligibility for this credit. However, the credit is available to the successor only if the eligibility conditions of this section are met.

(7) The employment security department shall make, and certify to the department of revenue, all determinations of employment under this section as requested by the department.

(8) A person claiming this credit shall supply to the department quarterly reports containing information necessary to document the total volume of natural or manufactured gas purchased in the quarter, the value of that total volume, and the percentage of the total volume used to generate electricity at the facility.

[2001 c 214 § 9.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 82.04.450 Value of products, how determined.

(1) The value of products, including byproducts, extracted or manufactured shall be determined by the gross proceeds derived from the sale thereof whether such sale is at wholesale or at retail, to which shall be added all subsidies and bonuses received from the purchaser or from any other person with respect to the extraction, manufacture, or sale of such products or byproducts by the seller, except:

(a) Where such products, including byproducts, are extracted or manufactured for commercial or industrial use;

(b) Where such products, including byproducts, are shipped, transported or transferred out of the state, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale.

(2) In the above cases the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers, plus the amount of subsidies or bonuses ordinarily payable by the purchaser or by any third person with respect to the extraction, manufacture, or sale of such products: PROVIDED, That the value of a product manufactured or produced for purposes of serving as a prototype for the development of a new or improved product shall correspond: (a)

To the retail selling price of such new or improved product when first offered for sale; or (b) to the value of materials incorporated into the prototype in cases in which the new or improved product is not offered for sale. The department of revenue shall prescribe uniform and equitable rules for the purpose of ascertaining such values.

[1983 1st ex.s. c 55 § 3; 1975 1st ex.s. c 278 § 42; 1961 c 15 § 82.04.450. Prior: 1949 c 228 § 3; 1941 c 178 § 4; 1935 c 180 § 7; Rem. Supp. 1949 § 8370-7.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.04.460 Business within and without state--Apportionment.

(1) Any person rendering services taxable under RCW 82.04.290 and maintaining places of business both within and without this state which contribute to the rendition of such services shall, for the purpose of computing tax liability under RCW 82.04.290, apportion to this state that portion of his gross income which is derived from services rendered within this state. Where such apportionment cannot be accurately made by separate accounting methods, the taxpayer shall apportion to this state that proportion of his total income which the cost of doing business within the state bears to the total cost of doing business both within and without the state.

(2) Notwithstanding the provision of subsection (1) of this section, persons doing business both within and without the state who receive gross income from service charges, as defined in RCW 63.14.010 (relating to amounts charged for granting the right or privilege to make deferred or installment payments) or who receive gross income from engaging in business as financial institutions within the scope of chapter 82.14A RCW (relating to city taxes on financial institutions) shall apportion or allocate gross income taxable under RCW 82.04.290 to this state pursuant to rules promulgated by the department consistent with uniform rules for apportionment or allocation developed by the states.

(3) The department shall by rule provide a method or methods of apportioning or allocating gross income derived from sales of telephone services taxed under this chapter, if the gross proceeds of sales subject to tax under this chapter do not fairly represent the extent of the taxpayer's income attributable to this state. The rules shall be, so far as feasible, consistent with the methods of apportionment contained in this section and shall require the consideration of those facts, circumstances, and apportionment factors as will result in an equitable and constitutionally permissible division of the services.

[1985 c 7 § 154; 1983 2nd ex.s. c 3 § 28; 1975 1st ex.s. c 291 § 9; 1961 c 15 § 82.04.460. Prior: 1941 c 178 § 5; 1939 c 225 § 4; Rem. Supp. 1941 § 8370-8a.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 82.04.470 Resale certificate--Burden of proof--Tax liability--Rules--Resale

certificate defined.

(1) Unless a seller has taken from the buyer a resale certificate, the burden of proving that a sale of tangible personal property, or of services, was not a sale at retail shall be upon the person who made it.

(2) If a seller does not receive a resale certificate at the time of the sale, have a resale certificate on file at the time of the sale, or obtain a resale certificate from the buyer within a reasonable time after the sale, the seller shall remain liable for the tax as provided in RCW 82.08.050, unless the seller can demonstrate facts and circumstances according to rules adopted by the department of revenue that show the sale was properly made without payment of sales tax.

(3) Resale certificates shall be valid for a period of four years from the date the certificate is provided to the seller.

(4) The department may provide by rule for suggested forms for resale certificates or equivalent documents containing the information that will be accepted as resale certificates. The department shall provide by rule the categories of items or services that must be specified on resale certificates and the business classifications that may use a blanket resale certificate.

(5) As used in this section, "resale certificate" means documentation provided by a buyer to a seller stating that the purchase is for resale in the regular course of business, or that the buyer is exempt from retail sales tax, and containing the following information:

- (a) The name and address of the buyer;
- (b) The uniform business identifier or revenue registration number of the buyer, if the buyer is required to [be] registered;
- (c) The type of business engaged in;
- (d) The categories of items or services to be purchased for resale or that are exempt, unless the buyer is in a business classification that may present a blanket resale certificate as provided by the department by rule;
- (e) The date on which the certificate was provided;
- (f) A statement that the items or services purchased either: (i) Are purchased for resale in the regular course of business; or (ii) are exempt from tax pursuant to statute;
- (g) A statement that the buyer acknowledges that the buyer is solely responsible for purchasing within the categories specified on the certificate and that misuse of the resale or exemption privilege claimed on the certificate subjects the buyer to a penalty of fifty percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law;
- (h) The name of the individual authorized to sign the certificate, printed in a legible fashion;
- (i) The signature of the authorized individual; and
- (j) The name of the seller.

[1993 sp.s. c 25 § 701; 1983 2nd ex.s. c 3 § 29; 1975 1st ex.s. c 278 § 43; 1961 c 15 § 82.04.470. Prior: 1935 c 180 § 9; RRS § 8370-9.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Resale certificates: RCW 82.08.130 and 82.32.291.

RCW 82.04.480 Sales in own name--Sales as agent.

Every consignee, bailee, factor, or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such tangible personal property in his or its own name and actually so selling, shall be deemed the seller of such tangible personal property within the meaning of this chapter; and further, the consignor, bailor, principal, or owner shall be deemed a seller of such property to the consignee, bailee, factor, or auctioneer.

The burden shall be upon the taxpayer in every case to establish the fact that he is not engaged in the business of selling tangible personal property but is acting merely as broker or agent in promoting sales for a principal. Such claim will be allowed only when the taxpayer's accounting records are kept in such manner as the department of revenue shall by general regulation provide.

[1975 1st ex.s. c 278 § 44; 1961 c 15 § 82.04.480. Prior: 1935 c 180 § 10; RRS § 8370-10.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.04.500 Tax part of operating overhead.

It is not the intention of this chapter that the taxes herein levied upon persons engaging in business be construed as taxes upon the purchasers or customers, but that such taxes shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes shall constitute a part of the operating overhead of such persons.

[1961 c 15 § 82.04.500. Prior: 1935 c 180 § 14; RRS § 8370-14.]

RCW 82.04.510 General administrative provisions invoked.

All of the provisions contained in chapter 82.32 RCW shall have full force and application with respect to taxes imposed under the provisions of this chapter. Taxpayers submitting monthly estimates of taxes due under this chapter shall be subject to the provisions of chapter 82.32 RCW if they fail to remit ninety percent of the taxes actually collected or due for the reporting period.

[1961 c 15 § 82.04.510. Prior: 1959 c 197 § 28; 1935 c 180 § 15; RRS § 8370-15.]

RCW 82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.

(1) In the payment of the tax imposed by this chapter on new motor vehicles sold to Washington customers that are delivered to the customer through courtesy dealers located in this

state, the courtesy dealer is deemed to be the agent for the selling dealer in reporting and paying the tax imposed by this chapter, unless the selling dealer is already registered and reporting and remitting taxes under this chapter. It is the duty of each courtesy dealer to pay the tax imposed by this chapter to the department when the courtesy dealer files its tax return. Each courtesy dealer who acts as the agent for the selling dealer in reporting, paying, and remitting the tax imposed by this chapter must at the time of paying and remitting its own taxes imposed by this chapter pay the tax due on the transaction under this section.

(2) The tax paid by the courtesy dealer on behalf of the selling dealer shall constitute a debt from the selling dealer to the courtesy dealer, and the courtesy dealer is authorized to withhold payment to the selling dealer out of the proceeds of the sale an amount equal to the tax imposed by this chapter. Amounts withheld by the courtesy dealer are deemed to be held in trust by the courtesy dealer until paid to the department, and any courtesy dealer who appropriates or converts the amount withheld to the courtesy dealer's own use or to any use other than the payment of the tax to the extent that the money withheld is not available for payment on the due date is guilty of a gross misdemeanor.

(3) This section is construed as cumulative of other methods prescribed in chapters 82.04 through 82.32 RCW, inclusive, for the collection of the tax imposed by this chapter.

(4) As used in this section, "courtesy dealer" means any licensed new motor vehicle dealer authorized to prepare or deliver a new motor vehicle to a customer in this state. "Selling dealer" means a motor vehicle dealer not licensed to prepare or deliver a new motor vehicle to a customer in this state.

[2001 c 258 § 2.]

NOTES:

Effective date--2001 c 258: See note following RCW 82.04.422.

RCW 82.04.600 Exemptions--Materials printed in county, city, town, school district, educational service district, library or library district.

This chapter does not apply to any county as defined in Title 36 RCW, any city or town as defined in Title 35 RCW, any school district or educational service district as defined in Title 28A RCW, or any library or library district as defined in Title 27 RCW, in respect to materials printed in the county, city, town, school district, educational district, library or library district facilities when the materials are used solely for county, city, town, school district, educational district, library, or library district purposes.

[1979 ex.s. c 266 § 8.]

RCW 82.04.900 Construction--1961 c 15.

RCW 82.04.440 shall have retrospective effect to August 1, 1950, as well as have prospective effect.

[1961 c 15 § 82.04.900. Prior: 1951 1st ex.s. c 9 § 15.]

Chapter 82.08 RCW
RETAIL SALES TAX

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NOTES:

Changes in tax law--Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

Community college capital improvements bond redemption fund of 1972--Tax receipts: RCW 28B.56.100.

Credit for retail sales or use taxes paid to other jurisdictions with respect to property used: RCW 82.12.035.

Direct pay permits: RCW 82.32.087.

Excise tax on real estate transfers: Chapters 82.45 and 82.46 RCW.

Local sales tax: Chapter 82.14 RCW.

RCW 82.08.010 Definitions.

For the purposes of this chapter:

(1) "Selling price" means the consideration, whether money, credits, rights, or other property except trade-in property of like kind, expressed in the terms of money paid or delivered by a buyer to a seller without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes other than taxes imposed under this chapter if the seller advertises the price as including the tax or that the seller is paying the tax, or any other expenses whatsoever paid or accrued and without any deduction on account of losses; but shall not include the amount of cash discount actually taken by a buyer; and shall be subject to modification to the extent modification is provided for in RCW 82.08.080.

When tangible personal property is rented or leased under circumstances that the consideration paid does not represent a reasonable rental for the use of the articles so rented or leased, the "selling price" shall be determined as nearly as possible according to the value of such use at the places of use of similar products of like quality and character under such rules as the department of revenue may prescribe;

(2) "Seller" means every person, including the state and its departments and institutions, making sales at retail or retail sales to a buyer or consumer, whether as agent, broker, or principal, except "seller" does not mean the state and its departments and institutions when making sales to the state and its departments and institutions;

(3) "Buyer" and "consumer" include, without limiting the scope hereof, every individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, municipal corporation, quasi municipal corporation, and also the state, its departments and institutions and all political subdivisions thereof, irrespective of the nature of the activities engaged in or functions performed, and also the United States or any instrumentality thereof;

(4) The meaning attributed in chapter 82.04 RCW to the terms "tax year," "taxable year," "person," "company," "sale," "sale at retail," "retail sale," "sale at wholesale," "wholesale," "business," "engaging in business," "cash discount," "successor," "consumer," "in this state" and "within this state" shall apply equally to the provisions of this chapter.

[1985 c 38 § 3; 1985 c 2 § 2 (Initiative Measure No. 464, approved November 6, 1984); 1983 1st ex.s. c 55 § 1; 1967 ex.s. c 149 § 18; 1963 c 244 § 1; 1961 c 15 § 82.08.010. Prior: (i) 1945 c 249 § 4; 1943 c 156 § 6; 1941 c 78 § 8; 1939 c 225 § 7; 1935 c 180 § 17; Rem. Supp. 1945 § 8370-17. (ii) 1935 c 180 § 20; RRS § 8370-20.]

Notes:

Purpose--1985 c 2: "The purpose of this initiative is to reduce the amount on which sales tax is paid by

excluding the trade-in value of certain property from the amount taxable." [1985 c 2 § 1 (Initiative Measure No. 464, approved November 6, 1984).]

Effective dates--1983 1st ex.s. c 55: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1983, except that section 12 of this act shall take effect January 1, 1984, and shall be effective for property taxes levied in 1983, and due in 1984, and thereafter." [1983 1st ex.s. c 55 § 13.]

RCW 82.08.011 Retail car rental--Definition.

For purposes of this chapter, "retail car rental" means renting a rental car, as defined in RCW 46.04.465, to a consumer.

[1992 c 194 § 2.]

Notes:

Effective dates--1992 c 194: See note following RCW 46.04.466.

RCW 82.08.020 Tax imposed--Retail sales--Retail car rental.

(1) There is levied and there shall be collected a tax on each retail sale in this state equal to six and five-tenths percent of the selling price.

(2) There is levied and there shall be collected an additional tax on each retail car rental, regardless of whether the vehicle is licensed in this state, equal to five and nine-tenths percent of the selling price. The revenue collected under this subsection shall be deposited in the multimodal transportation account created in RCW 47.66.070.

(3) The taxes imposed under this chapter shall apply to successive retail sales of the same property.

(4) The rates provided in this section apply to taxes imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

[2000 2nd sp.s. c 4 § 1; 1998 c 321 § 36 (Referendum Bill No. 49, approved November 3, 1998); 1992 c 194 § 9; 1985 c 32 § 1. Prior: 1983 2nd ex.s. c 3 § 62; 1983 2nd ex.s. c 3 § 41; 1983 c 7 § 6; 1982 1st ex.s. c 35 § 1; 1981 2nd ex.s. c 8 § 1; 1977 ex.s. c 324 § 2; 1975-'76 2nd ex.s. c 130 § 1; 1971 ex.s. c 281 § 9; 1969 ex.s. c 262 § 31; 1967 ex.s. c 149 § 19; 1965 ex.s. c 173 § 13; 1961 c 293 § 6; 1961 c 15 § 82.08.020; prior: 1959 ex.s. c 3 § 5; 1955 ex.s. c 10 § 2; 1949 c 228 § 4; 1943 c 156 § 5; 1941 c 76 § 2; 1939 c 225 § 10; 1935 c 180 § 16; Rem. Supp. 1949 § 8370-16.]

Notes:

Application--2000 2nd sp.s. c 4 § 1: "Section 1 of this act applies to taxes collected on and after December 31, 1999." [2000 2nd sp.s. c 4 § 34.]

Effective date--2000 2nd sp.s. c 4 §§ 1-3, 20: "Sections 1 through 3 and 20 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [May 2, 2000]." [2000 2nd sp.s. c 4 § 35.]

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 35.58.273.

Legislative intent--1992 c 194: "The legislature intends to exempt rental cars from state and local motor vehicle excise taxes, and to impose additional sales and use taxes in lieu thereof. These additional sales and use taxes are intended to provide as much revenue to the funds currently receiving motor vehicle excise tax revenue, including the transportation funds and the general fund, as each fund would have received if the motor vehicle excise tax exemptions had not been enacted. Revenues from these additional sales and use taxes are intended to be

distributed in the same manner as the motor vehicle excise tax revenues they replace." [1992 c 194 § 4.]

Effective dates--1992 c 194: See note following RCW 46.04.466.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--1983 c 7: "This act shall not be construed as affecting any existing right acquired, or liability or obligation incurred under the sections amended in this act, nor any rule, regulation, or order adopted, nor any proceeding instituted, under those sections." [1983 c 7 § 34.]

Severability--1983 c 7: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 7 § 35.]

Effective dates--1983 c 7: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect March 1, 1983, except as follows:

(1) Sections 9 through 22, and 25 through 31 of this act shall take effect June 30, 1983.

(2) Sections 23 and 24 of this act shall take effect January 1, 1984, for taxes first due in 1984 and thereafter.

The department of revenue and the department of licensing shall immediately take necessary steps to ensure that all sections of this act are properly implemented on their effective dates. The additional taxes and tax rate changes imposed under this act shall take effect on the dates designated in this act notwithstanding the date this act becomes law under Article III, section 12 of the state Constitution." [1983 c 7 § 37.]

Severability--1982 1st ex.s. c 35: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 1st ex.s. c 35 § 47.]

Effective dates--Expiration date--1982 1st ex.s. c 35: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately, except that sections 28, 29, and 30 of this act shall take effect on May 1, 1982, sections 33 and 34 of this act shall take effect on July 1, 1983, and sections 35 through 38 of this act shall take effect on January 1, 1983.

Sections 28 and 29 of this act shall expire on July 1, 1983. The additional taxes imposed under this act shall take effect on the dates designated in this act notwithstanding the date this act becomes law under Article III, section 12 of the state Constitution." [1982 1st ex.s. c 35 § 48.]

Effective date--1975-'76 2nd ex.s. c 130: "This 1976 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That the provisions of this 1976 amendatory act shall be null and void in the event chapter . . . (*Substitute Senate Bill No. 2778), Laws of 1975-'76 2nd ex. sess. is approved and becomes law." [1975-'76 2nd ex.s. c 130 § 4.]

***Reviser's note:** "Substitute Senate Bill No. 2778" failed to become law.

High capacity transportation systems--Sales and use tax: RCW 81.104.170.

Manufacturers, study: 1994 c 66.

RCW 82.08.0201 Rental cars--Estimate of tax revenue.

Before January 1, 1994, and January 1 of each odd-numbered year thereafter:

The department of licensing, with the assistance of the department of revenue, shall provide the office of financial management and the fiscal committees of the legislature with an updated estimate of the amount of revenue attributable to the taxes imposed in RCW 82.08.020(2), and the amount of revenue not collected as a result of RCW 82.44.023.

[1992 c 194 § 10.]

NOTES:

Effective dates--1992 c 194: See note following RCW 46.04.466.

RCW 82.08.0202 Retail sales of linen and uniform supply services.

For purposes of this chapter, a retail sale of linen and uniform supply services is deemed to occur at the place of delivery to the customer. "Linen and uniform supply services" means the activity of providing customers with a supply of clean linen, towels, uniforms, gowns, protective apparel, clean room apparel, mats, rugs, and similar items, whether ownership of the item is in the person operating the linen and uniform supply service or in the customer. The term includes supply services operating their own cleaning establishments as well as those contracting with other laundry or dry cleaning businesses.

[2001 c 186 § 2.]

NOTES:

Finding--Purpose--2001 c 186: "The legislature finds that because of the mixed retailing nature of linen and uniform supply services, they have been incorrectly sited for tax purposes. As a result, some companies that perform some activities related to this activity outside the state of Washington have not been required to collect retail sales taxes upon linen and uniform supply services provided to Washington customers. The activity has aspects of both the rental of tangible personal property and retail services related to tangible personal property. This error in tax treatment provides an incentive for businesses to locate some of their functions out of state. In-state businesses cannot compete if their out-of-state competitors are not required to collect sales tax for services provided to the same customers.

The purpose of this act is to clarify the taxable situs and nature of linen and uniform supply services."

[2001 c 186 § 1.]

Effective date--2001 c 186: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2001." [2001 c 186 § 4.]

RCW 82.08.0251 Exemptions--Casual and isolated sales.

The tax levied by RCW 82.08.020 shall not apply to casual and isolated sales of property or service, unless made by a person who is engaged in a business activity taxable under chapters 82.04 or 82.16 RCW: PROVIDED, That the exemption provided by this section shall not be construed as providing any exemption from the tax imposed by chapter 82.12 RCW.

[1980 c 37 § 19. Formerly RCW 82.08.030(1).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0252 Exemptions--Sales by persons taxable under chapter 82.16 RCW.

The tax levied by RCW 82.08.020 shall not apply to sales made by persons in the course of business activities with respect to which tax liability is specifically imposed under chapter 82.16 RCW, when the gross proceeds from such sales must be included in the measure of the tax imposed under said chapter.

[1980 c 37 § 20. Formerly RCW 82.08.030(2).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02525 Exemptions--Sale of copied public records by state and local agencies.

The tax levied by RCW 82.08.020 shall not apply to the sale of public records by state and local agencies, as the terms are defined in RCW 42.17.020, that are copied under a request for the record for which no fee is charged other than a statutorily set fee or a fee to reimburse the agency for its actual costs directly incident to the copying. A request for a record includes a request for a document not available to the public but available to those persons who by law are allowed access to the document, such as requests for fire reports, law enforcement reports, taxpayer information, and academic transcripts.

[1996 c 63 § 1.]

Notes:

Effective date--1996 c 63: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect April 1, 1996." [1996 c 63 § 3.]

RCW 82.08.0253 Exemptions--Sale and distribution of newspapers.

The tax levied by RCW 82.08.020 shall not apply to the distribution and newsstand sale of newspapers.

[1980 c 37 § 21. Formerly RCW 82.08.030(3).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02535 Exemptions--Sales and distribution of magazines or periodicals by subscription for fund-raising.

The tax levied by RCW 82.08.020 shall not apply to the sales and distribution of magazines or periodicals by subscription for the purposes of fund-raising by (1) educational institutions as defined in RCW 82.04.170, or (2) nonprofit organizations engaged in activities primarily for the benefit of boys and girls nineteen years and younger.

[1995 2nd sp.s. c 8 § 1.]

Notes:

Effective date--1995 2nd sp.s. c 8: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 8 § 2.]

RCW 82.08.02537 Exemptions--Sales of academic transcripts.

The tax levied by RCW 82.08.020 shall not apply to sales of academic transcripts by

educational institutions.

[1996 c 272 § 2.]

Notes:

Effective date--1996 c 272: See note following RCW 82.04.399.

RCW 82.08.0254 Exemptions--Nontaxable sales.

The tax levied by RCW 82.08.020 shall not apply to sales which the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States.

[1980 c 37 § 22. Formerly RCW 82.08.030(4).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0255 Exemptions--Sales of motor vehicle and special fuel--Conditions--Credit or refund of special fuel used outside this state in interstate commerce.

(1) The tax levied by RCW 82.08.020 shall not apply to sales of:

(a) Motor vehicle fuel used in aircraft by the manufacturer thereof for research, development, and testing purposes; and

(b) Motor vehicle and special fuel if:

(i) The fuel is purchased for the purpose of public transportation and the purchaser is entitled to a refund or an exemption under RCW 82.36.275 or 82.38.080(3); or

(ii) The fuel is purchased by a private, nonprofit transportation provider certified under chapter 81.66 RCW and the purchaser is entitled to a refund or an exemption under RCW 82.36.285 or 82.38.080(1)(h); or

(iii) The fuel is taxable under chapter 82.36 or 82.38 RCW.

(2) Any person who has paid the tax imposed by RCW 82.08.020 on the sale of special fuel delivered in this state shall be entitled to a credit or refund of such tax with respect to fuel subsequently established to have been actually transported and used outside this state by persons engaged in interstate commerce. The tax shall be claimed as a credit or refunded through the tax reports required under RCW 82.38.150.

[1998 c 176 § 4. Prior: 1983 1st ex.s. c 35 § 2; 1983 c 108 § 1; 1980 c 147 § 1; 1980 c 37 § 23. Formerly RCW 82.08.030(5).]

Notes:

Rules--Findings--Effective date--1998 c 176: See RCW 82.36.800, 82.36.900, and 82.36.901.

Intent--1983 1st ex.s. c 35: "It is the intent of the legislature that special fuel purchased in Washington upon which the special fuel tax has been paid, regardless of whether or not the tax is subsequently refunded or credited in whole or in part, should not be subject to the sales and use tax if the special fuel is transported and used outside the state by persons engaged in interstate commerce." [1983 1st ex.s. c 35 § 1.]

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0256 Exemptions--Sale of the operating property of a public utility to the state or a political subdivision.

The tax levied by RCW 82.08.020 shall not apply to sales (including transfers of title through decree of appropriation) heretofore or hereafter made of the entire operating property of a publicly or privately owned public utility, or of a complete operating integral section thereof, to the state or a political subdivision thereof for use in conducting any business defined in RCW 82.16.010 (1), (2), (3), (4), (5), (6), (7), (8), (9), (10) or (11).

[1980 c 37 § 24. Formerly RCW 82.08.030(6).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02565 Exemptions--Sales of machinery and equipment for manufacturing, research and development, or a testing operation--Labor and services for installation--Exemption certificate--Rules.

(1) The tax levied by RCW 82.08.020 shall not apply to sales to a manufacturer or processor for hire of machinery and equipment used directly in a manufacturing operation or research and development operation, to sales to a person engaged in testing for a manufacturer or processor for hire of machinery and equipment used directly in a testing operation, or to sales of or charges made for labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the machinery and equipment, but only when the purchaser provides the seller with an exemption certificate in a form and manner prescribed by the department by rule. The seller shall retain a copy of the certificate for the seller's files.

(2) For purposes of this section and RCW 82.12.02565:

(a) "Machinery and equipment" means industrial fixtures, devices, and support facilities, and tangible personal property that becomes an ingredient or component thereof, including repair parts and replacement parts. "Machinery and equipment" includes pollution control equipment installed and used in a manufacturing operation, testing operation, or research and development operation to prevent air pollution, water pollution, or contamination that might otherwise result from the manufacturing operation, testing operation, or research and development operation.

(b) "Machinery and equipment" does not include:

- (i) Hand-powered tools;
- (ii) Property with a useful life of less than one year;
- (iii) Buildings, other than machinery and equipment that is permanently affixed to or becomes a physical part of a building; and
- (iv) Building fixtures that are not integral to the manufacturing operation, testing operation, or research and development operation that are permanently affixed to and become a physical part of a building, such as utility systems for heating, ventilation, air conditioning, communications, plumbing, or electrical.

(c) Machinery and equipment is "used directly" in a manufacturing operation, testing operation, or research and development operation if the machinery and equipment:

- (i) Acts upon or interacts with an item of tangible personal property;
 - (ii) Conveys, transports, handles, or temporarily stores an item of tangible personal property at the manufacturing site or testing site;
 - (iii) Controls, guides, measures, verifies, aligns, regulates, or tests tangible personal property at the site or away from the site;
 - (iv) Provides physical support for or access to tangible personal property;
 - (v) Produces power for, or lubricates machinery and equipment;
 - (vi) Produces another item of tangible personal property for use in the manufacturing operation, testing operation, or research and development operation;
 - (vii) Places tangible personal property in the container, package, or wrapping in which the tangible personal property is normally sold or transported; or
 - (viii) Is integral to research and development as defined in RCW 82.63.010.
- (d) "Manufacturing operation" means the manufacturing of articles, substances, or commodities for sale as tangible personal property. A manufacturing operation begins at the point where the raw materials enter the manufacturing site and ends at the point where the processed material leaves the manufacturing site. The term also includes that portion of a cogeneration project that is used to generate power for consumption within the manufacturing site of which the cogeneration project is an integral part. The term does not include the production of electricity by a light and power business as defined in RCW 82.16.010 or the preparation of food products on the premises of a person selling food products at retail.
- (e) "Cogeneration" means the simultaneous generation of electrical energy and low-grade heat from the same fuel.
- (f) "Research and development operation" means engaging in research and development as defined in RCW 82.63.010 by a manufacturer or processor for hire.
- (g) "Testing" means activities performed to establish or determine the properties, qualities, and limitations of tangible personal property.
- (h) "Testing operation" means the testing of tangible personal property for a manufacturer or processor for hire. A testing operation begins at the point where the tangible personal property enters the testing site and ends at the point where the tangible personal property leaves the testing site. The term also includes that portion of a cogeneration project that is used to generate power for consumption within the site of which the cogeneration project is an integral part. The term does not include the production of electricity by a light and power business as defined in RCW 82.16.010 or the preparation of food products on the premises of a person selling food products at retail.

[1999 c 211 § 5; 1999 c 211 § 3; 1998 c 330 § 1. Prior: 1996 c 247 § 2; 1996 c 173 § 3; 1995 1st sp.s. c 3 § 2.]

Notes:

Finding--Intent--1999 c 211: "The legislature finds that the application of the manufacturer's machinery and equipment sales and use tax exemption has, in some instances, been difficult and confusing for taxpayers, and included difficult reporting and recordkeeping requirements. In this act, it is the intent of the legislature to make clear its intent for the application of the exemption, and to extend the exemption to the purchase and use of machinery and equipment for businesses that perform testing of manufactured goods for manufacturers or processors for hire." [1999 c 211 § 1.]

Intent--1999 c 211 §§ 2 and 3: See note following RCW 82.04.120.

Effective date--1999 c 211 §§ 1-4: See note following RCW 82.04.120.

Findings--Intent--1996 c 247: See note following RCW 82.08.02566.

Findings--Intent--1996 c 173: "The legislature finds that the health, safety, and welfare of the people of the state of Washington are heavily dependent upon the continued encouragement, development, and expansion of opportunities for family wage employment in the state's manufacturing industries.

The legislature also finds that sales and use tax exemptions for manufacturing machinery and equipment enacted by the 1995 legislature have improved Washington's ability to compete with other states for manufacturing investment, but that additional incentives for manufacturers need to be adopted to solidify and enhance the state's competitive position.

The legislature intends to accomplish this by extending the current manufacturing machinery and equipment exemptions to allow a sales tax exemption for labor and service charges for repairing, cleaning, altering, or improving machinery and equipment, and a sales and use tax exemption for repair and replacement parts with a useful life of one year or more." [1996 c 173 § 1.]

Findings--1995 1st sp.s. c 3: "The legislature finds and declares that:

(1) The health, safety, and welfare of the people of the state of Washington are heavily dependent upon the continued encouragement, development, and expansion of opportunities for family wage employment in our state's private sector;

(2) The state's private sector must be encouraged to commit to continuous improvement of process, products, and services and to deliver high-quality, high-value products through technological innovations and high-performance work organizations;

(3) The state's opportunities for increased economic dealings with other states and nations of the world are dependent on supporting and attracting a diverse, stable, and competitive economic base of private sector employers;

(4) The state's current policy of applying its sales and use taxes to machinery, equipment, and installation labor used in manufacturing, research and development, and other activities has placed our state's private sector at a competitive disadvantage with other states and serves as a significant disincentive to the continuous improvement of products, technology, and modernization necessary for the preservation, stabilization, and expansion of employment and to ensure a stable economy; and

(5) It is vital to the continued development of economic opportunity in this state, including the development of new businesses and the expansion or modernization of existing businesses, that the state of Washington provide tax incentives to entities making a commitment to sites and operations in this state." [1995 1st sp.s. c 3 § 1.]

Effective date--1995 1st sp.s. c 3: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 1st sp.s. c 3 § 16.]

RCW 82.08.02566 Exemptions--Sales of tangible personal property incorporated in prototype for parts, auxiliary equipment, and aircraft modification--Limitations on yearly exemption.

(1) The tax levied by RCW 82.08.020 shall not apply to sales of tangible personal property incorporated into a prototype for aircraft parts, auxiliary equipment, or modifications; or to sales of tangible personal property that at one time is incorporated into the prototype but is later destroyed in the testing or development of the prototype.

(2) This exemption does not apply to sales to any person whose total taxable amount during the immediately preceding calendar year exceeds twenty million dollars. For purposes of this section, "total taxable amount" means gross income of the business and value of products manufactured, less any amounts for which a credit is allowed under RCW 82.04.440.

(3) State and local taxes for which an exemption is received under this section and RCW 82.12.02566 shall not exceed one hundred thousand dollars for any person during any calendar year.

[1997 c 302 § 1; 1996 c 247 § 4.]

Notes:

Effective date--1997 c 302: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 302 § 3.]

Findings--Intent--1996 c 247: "The legislature finds that the health, safety, and welfare of the people of the state of Washington are heavily dependent upon the continued encouragement, development, and expansion of opportunities for family wage employment in the state's manufacturing industries.

The legislature also finds that sales and use tax exemptions for manufacturing machinery and equipment enacted by the 1995 legislature have improved Washington's ability to compete with other states for manufacturing investment, but that additional incentives for manufacturers need to be adopted to solidify and enhance the state's competitive position.

The legislature intends to accomplish this by extending the current manufacturing machinery and equipment exemptions to include machinery and equipment used for research and development with potential manufacturing applications." [1996 c 247 § 1.]

RCW 82.08.02567 Exemptions--Sales related to machinery and equipment used in generating electricity. (Expires June 30, 2009.)

(1) The tax levied by RCW 82.08.020 shall not apply to sales of machinery and equipment used directly in generating electricity using fuel cells, wind, sun, or landfill gas as the principal source of power, or to sales of or charges made for labor and services rendered in respect to installing such machinery and equipment, but only if the purchaser develops with such machinery, equipment, and labor a facility capable of generating not less than two hundred watts of electricity and provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller's files.

(2) For purposes of this section and RCW 82.12.02567:

(a) "Landfill gas" means biomass fuel of the type qualified for federal tax credits under 26 U.S.C. Sec. 29 collected from a landfill. "Landfill" means a landfill as defined under RCW 70.95.030;

(b) "Machinery and equipment" means industrial fixtures, devices, and support facilities that are integral and necessary to the generation of electricity using wind, sun, or landfill gas as the principal source of power;

(c) "Machinery and equipment" does not include: (i) Hand-powered tools; (ii) property with a useful life of less than one year; (iii) repair parts required to restore machinery and equipment to normal working order; (iv) replacement parts that do not increase productivity, improve efficiency, or extend the useful life of machinery and equipment; (v) buildings; or (vi) building fixtures that are not integral and necessary to the generation of electricity that are permanently affixed to and become a physical part of a building;

(d) Machinery and equipment is "used directly" in generating electricity with fuel cells or by wind energy, solar energy, or landfill gas power if it provides any part of the process that

captures the energy of the wind, sun, or landfill gas, converts that energy to electricity, and stores, transforms, or transmits that electricity for entry into or operation in parallel with electric transmission and distribution systems;

(e) "Fuel cell" means an electrochemical reaction that generates electricity by combining atoms of hydrogen and oxygen in the presence of a catalyst.

(3) This section expires June 30, 2009.

[2001 c 213 § 1; 1999 c 358 § 4; 1998 c 309 § 1; 1996 c 166 § 1.]

NOTES:

Effective date--2001 c 213: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2001." [2001 c 213 § 3.]

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective date--1998 c 309: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 3, 1998]." [1998 c 309 § 3.]

Effective date--1996 c 166: "This act shall take effect July 1, 1996." [1996 c 166 § 3.]

RCW 82.08.02568 Exemptions--Sales of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale.

The tax levied by RCW 82.08.020 shall not apply to sales of carbon, petroleum coke, coal tar, pitch, and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale.

[1996 c 170 § 1.]

Notes:

Effective date--1996 c 170: "This act shall take effect July 1, 1996." [1996 c 170 § 3.]

RCW 82.08.02569 Exemptions--Sales of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory.

The tax levied by RCW 82.08.020 shall not apply to sales of tangible personal property to a consumer as defined in RCW 82.04.190(6) if the tangible personal property is incorporated into, installed in, or attached to a building or other structure that is an integral part of a laser interferometer gravitational wave observatory on which construction is commenced before December 1, 1996.

[1996 c 113 § 1.]

Notes:

Effective date--1996 c 113: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 20, 1996]." [1996 c 113 § 3.]

RCW 82.08.0257 Exemptions--Auction sales of tangible personal property used in farming.

The tax levied by RCW 82.08.020 shall not apply to auction sales made by or through auctioneers of tangible personal property (including household goods) which have been used in conducting a farm activity, when the seller thereof is a farmer and the sale is held or conducted upon a farm and not otherwise.

[1980 c 37 § 25. Formerly RCW 82.08.030(7).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02573 Exemptions--Sales by a nonprofit organization for fund-raising activities.

The tax levied by RCW 82.08.020 does not apply to a sale made by a nonprofit organization if the gross income from the sale is exempt under RCW 82.04.3651.

[1998 c 336 § 3.]

Notes:

Findings--1998 c 336: See note following RCW 82.04.3651.

RCW 82.08.0258 Exemptions--Sales to federal corporations providing aid and relief.

The tax levied by RCW 82.08.020 shall not apply to sales to corporations which have been incorporated under any act of the congress of the United States and whose principal purposes are to furnish volunteer aid to members of armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

[1980 c 37 § 26. Formerly RCW 82.08.030(8).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0259 Exemptions--Sales of livestock.

The tax levied by RCW 82.08.020 shall not apply to sales of livestock, as defined in RCW 16.36.005, for breeding purposes where the animals are registered in a nationally recognized breed association; or to sales of cattle and milk cows used on the farm.

[2001 c 118 § 4; 1980 c 37 § 27. Formerly RCW 82.08.030(9).]

NOTES:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.026 Exemptions--Sales of natural or manufactured gas.

The tax levied by RCW 82.08.020 shall not apply to sales of natural or manufactured gas that is taxable under RCW 82.12.022.

[1994 c 124 § 8; 1989 c 384 § 4.]

Notes:

Intent--Effective date--1989 c 384: See notes following RCW 82.12.022.

RCW 82.08.0261 Exemptions--Sales of personal property for use connected with private or common carriers in interstate or foreign commerce.

The tax levied by RCW 82.08.020 shall not apply to sales of tangible personal property (other than the type referred to in RCW 82.08.0262) for use by the purchaser in connection with the business of operating as a private or common carrier by air, rail, or water in interstate or foreign commerce: PROVIDED, That any actual use of such property in this state shall, at the time of such actual use, be subject to the tax imposed by chapter 82.12 RCW.

[1980 c 37 § 28. Formerly RCW 82.08.030(10).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0262 Exemptions--Sales of airplanes, locomotives, railroad cars, or watercraft for use in interstate or foreign commerce or outside the territorial waters of the state or airplanes sold to United States government--Components thereof and of motor vehicles or trailers used for constructing, repairing, cleaning, etc.--Labor and services for constructing, repairing, cleaning, etc.

The tax levied by RCW 82.08.020 shall not apply to sales of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith property and persons for hire or for use in conducting commercial deep sea fishing operations outside the territorial waters of the state or airplanes sold to the United States government; also sales of tangible personal property which becomes a component part of such airplanes, locomotives, railroad cars, or watercraft, and of motor vehicles or trailers whether owned by or leased with or without drivers and used by the holder of a carrier permit issued by the Interstate Commerce Commission or its successor agency authorizing transportation by motor vehicle across the boundaries of this state, in the course of constructing, repairing, cleaning, altering, or improving the same; also sales of or charges made for labor and services rendered in respect to such constructing, repairing, cleaning, altering, or improving.

[1998 c 311 § 5; 1994 c 43 § 1; 1980 c 37 § 29. Formerly RCW 82.08.030(11).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0263 Exemptions--Sales of motor vehicles and trailers for use in transporting persons or property in interstate or foreign commerce.

The tax levied by RCW 82.08.020 shall not apply to sales of motor vehicles and trailers to be used for the purpose of transporting therein persons or property for hire in interstate or foreign commerce whether such use is by the owner or whether such motor vehicles and trailers are leased to the user with or without drivers: PROVIDED, That the purchaser or user must be the holder of a carrier permit issued by the Interstate Commerce Commission or its successor agency.

[1998 c 311 § 6; 1995 c 63 § 1; 1980 c 37 § 30. Formerly RCW 82.08.030(12).]

Notes:

Effective date--1995 c 63: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 63 § 3.]

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0264 Exemptions--Sales of motor vehicles, trailers, or campers to nonresidents for use outside the state.

The tax levied by RCW 82.08.020 shall not apply to sales of motor vehicles, trailers, or campers to nonresidents of this state for use outside of this state, even though delivery be made within this state, but only when (1) the vehicles, trailers, or campers will be taken from the point of delivery in this state directly to a point outside this state under the authority of a one-transit permit issued by the director of licensing pursuant to the provisions of RCW 46.16.160, or (2) said motor vehicles, trailers, or campers will be registered and licensed immediately under the laws of the state of the purchaser's residence, will not be used in this state more than three months, and will not be required to be registered and licensed under the laws of this state.

[1980 c 37 § 31. Formerly RCW 82.08.030(13).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0265 Exemptions--Sales to nonresidents of tangible personal property which becomes a component of property of the nonresident by installing, repairing, etc.--Labor and services for installing, repairing, etc.

The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state for use outside of this state of tangible personal property which becomes a component part of any machinery or other article of personal property belonging to such nonresident, in the course of installing, repairing, cleaning, altering, or improving the same and also sales of or charges made for labor and services rendered in respect to any installing, repairing, cleaning, altering, or improving, of personal property of or for a nonresident, but this section shall apply only when the seller agrees to, and does, deliver the property to the purchaser at a point outside this state, or delivers the property to a common or bona fide private carrier consigned to the purchaser at a point outside this state.

[1980 c 37 § 32. Formerly RCW 82.08.030(14).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0266 Exemptions--Sales of watercraft to nonresidents for use outside the state.

The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state for use outside of this state of watercraft requiring coast guard registration or registration by the state of principal use according to the Federal Boating Act of 1958, even though delivery be made within this state, but only when (1) the watercraft will not be used within this state for more than forty-five days and (2) an appropriate exemption certificate supported by identification ascertaining residence as required by the department of revenue and signed by the purchaser or his agent establishing the fact that the purchaser is a nonresident and that the watercraft is for use outside of this state, a copy of which shall be retained by the dealer.

[1999 c 358 § 5; 1980 c 37 § 33. Formerly RCW 82.08.030(15).]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02665 Exemptions--Sales of watercraft, vessels to residents of foreign countries.

The tax levied by RCW 82.08.020 does not apply to sales of vessels to residents of foreign countries for use outside of this state, even though delivery is made within this state, but only if (1) the vessel will not be used within this state for more than forty-five days and (2) an appropriate exemption certificate supported by identification as required by the department of revenue and signed by the purchaser or the purchaser's agent establishes the fact that the purchaser is a resident of a foreign country and that the vessel is for use outside of this state. A copy of the exemption certificate is to be retained by the dealer.

As used in this section, "vessel" means every watercraft used or capable of being used as a means of transportation on the water, other than a seaplane.

[1999 c 358 § 6; 1993 c 119 § 1.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

RCW 82.08.0267 Exemptions--Sales of poultry for producing poultry and poultry products for sale.

The tax levied by RCW 82.08.020 shall not apply to sales of poultry for use in the production for sale of poultry or poultry products.

[1980 c 37 § 34. Formerly RCW 82.08.030(16).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0268 Exemptions--Sales of machinery and implements, and related parts and labor, for farming to nonresidents for use outside the state.

The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state for use outside of this state of:

- (1) Machinery and implements for use in conducting a farming activity;
- (2) Parts for machinery and implements for use in conducting a farming activity; and
- (3) Labor and services for the repair of machinery, implements, and parts for use in

conducting a farming activity,

when such machinery, implements, and parts will be transported immediately outside the state. As proof of exemption, an affidavit or certification in such form as the department of revenue shall require shall be retained as a business record of the seller.

[1998 c 167 § 1; 1980 c 37 § 35. Formerly RCW 82.08.030(17).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0269 Exemptions--Sales for use in states, territories, and possessions of the United States which are not contiguous to any other state.

The tax levied by RCW 82.08.020 shall not apply to sales for use in states, territories and possessions of the United States which are not contiguous to any other state, but only when, as a necessary incident to the contract of sale, the seller delivers the subject matter of the sale to the purchaser or his designated agent at the usual receiving terminal of the carrier selected to transport the goods, under such circumstances that it is reasonably certain that the goods will be transported directly to a destination in such noncontiguous states, territories and possessions.

[1980 c 37 § 36. Formerly RCW 82.08.030(18).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0271 Exemptions--Sales to municipal corporations, the state, and political subdivisions of tangible personal property, labor and services on watershed protection and flood prevention contracts.

The tax levied by RCW 82.08.020 shall not apply to sales to municipal corporations, the state, and all political subdivisions thereof of tangible personal property consumed and/or of labor and services rendered in respect to contracts for watershed protection and/or flood

prevention. This exemption shall be limited to that portion of the selling price which is reimbursed by the United States government according to the provisions of the Watershed Protection and Flood Prevention Act, Public Laws 566, as amended.

[1980 c 37 § 37. Formerly RCW 82.08.030(19).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0272 Exemptions--Sales of semen for artificial insemination of livestock.

The tax levied by RCW 82.08.020 shall not apply to sales of semen for use in the artificial insemination of livestock.

[1980 c 37 § 38. Formerly RCW 82.08.030(20).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0273 Exemptions--Sales to nonresidents of tangible personal property for use outside the state--Proof of nonresident status--Penalties.

(1) The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state of tangible personal property for use outside this state when the purchaser (a) is a bona fide resident of a state or possession or Province of Canada other than the state of Washington and such state, possession, or Province of Canada does not impose a retail sales tax or use tax of three percent or more or, if imposing such a tax, permits Washington residents exemption from otherwise taxable sales by reason of their residence, and (b) agrees, when requested, to grant the department of revenue access to such records and other forms of verification at his or her place of residence to assure that such purchases are not first used substantially in the state of Washington.

(2)(a) Any person claiming exemption from retail sales tax under the provisions of this section must display proof of his or her current nonresident status as herein provided.

(b) Acceptable proof of a nonresident person's status shall include one piece of identification such as a valid driver's license from the jurisdiction in which the out-of-state residency is claimed or a valid identification card which has a photograph of the holder and is issued by the out-of-state jurisdiction. Identification under this subsection (2)(b) must show the holder's residential address and have as one of its legal purposes the establishment of residency in that out-of-state jurisdiction.

(3) Nothing in this section requires the vendor to make tax exempt retail sales to nonresidents. A vendor may choose to make sales to nonresidents, collect the sales tax, and remit the amount of sales tax collected to the state as otherwise provided by law. If the vendor chooses to make a sale to a nonresident without collecting the sales tax, the vendor shall, in good faith, examine the proof of nonresidence, determine whether the proof is acceptable under subsection (2)(b) of this section, and maintain records for each nontaxable sale which shall show the type of

proof accepted, including any identification numbers where appropriate, and the expiration date, if any.

(4)(a) Any person making fraudulent statements, which includes the offer of fraudulent identification or fraudulently procured identification to a vendor, in order to purchase goods without paying retail sales tax shall be guilty of perjury. Any person making tax exempt purchases under this section by displaying proof of identification not his or her own, or counterfeit identification, with intent to violate the provisions of this section, shall be guilty of a misdemeanor and, in addition, shall be liable for the tax and subject to a penalty equal to the greater of one hundred dollars or the tax due on such purchases.

(b) Any vendor who makes sales without collecting the tax to a person who does not hold valid identification establishing out-of-state residency, and any vendor who fails to maintain records of sales to nonresidents as provided in this section, shall be personally liable for the amount of tax due. Any vendor who makes sales without collecting the retail sales tax under this section and who has actual knowledge that the purchaser's proof of identification establishing out-of-state residency is fraudulent shall be guilty of a misdemeanor and, in addition, shall be liable for the tax and subject to a penalty equal to the greater of one thousand dollars or the tax due on such sales. In addition, both the purchaser and the vendor shall be liable for any penalties and interest assessable under chapter 82.32 RCW.

[1993 c 444 § 1; 1988 c 96 § 1; 1982 1st ex.s. c 5 § 1; 1980 c 37 § 39. Formerly RCW 82.08.030(21).]

Notes:

Effective date--1988 c 96: "This act shall take effect July 1, 1989." [1988 c 96 § 2.]

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0274 Exemptions--Sales of form lumber to person engaged in constructing, repairing, etc., structures for consumers.

The tax levied by RCW 82.08.020 shall not apply to sales of form lumber to any person engaged in the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon or above real property of or for consumers: PROVIDED, That such lumber is used or to be used first by such person for the molding of concrete in a single such contract, project or job and is thereafter incorporated into the product of that same contract, project or job as an ingredient or component thereof.

[1980 c 37 § 40. Formerly RCW 82.08.030(22).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02745 Exemptions--Charges for labor and services or sales of tangible personal property related to agricultural employee housing--Exemption certificate--Rules.

(1) The tax levied by RCW 82.08.020 shall not apply to charges made for labor and services rendered by any person in respect to the constructing, repairing, decorating, or

improving of new or existing buildings or other structures used as agricultural employee housing, or to sales of tangible personal property that becomes an ingredient or component of the buildings or other structures during the course of the constructing, repairing, decorating, or improving the buildings or other structures, but only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department by rule.

(2) The exemption provided in this section for agricultural employee housing provided to year-round employees of the agricultural employer, only applies if that housing is built to the current building code for single-family or multifamily dwellings according to the state building code, chapter 19.27 RCW.

(3) Any agricultural employee housing built under this section shall be used according to this section for at least five consecutive years from the date the housing is approved for occupancy, or the full amount of tax otherwise due shall be immediately due and payable together with interest, but not penalties, from the date the housing is approved for occupancy until the date of payment. If at any time agricultural employee housing that is not located on agricultural land ceases to be used in the manner specified in subsection (2) of this section, the full amount of tax otherwise due shall be immediately due and payable with interest, but not penalties, from the date the housing ceases to be used as agricultural employee housing until the date of payment.

(4) The exemption provided in this section shall not apply to housing built for the occupancy of an employer, family members of an employer, or persons owning stock or shares in a farm partnership or corporation business.

(5) For purposes of this section and RCW 82.12.02685:

(a) "Agricultural employee" or "employee" has the same meaning as given in RCW 19.30.010;

(b) "Agricultural employer" or "employer" has the same meaning as given in RCW 19.30.010; and

(c) "Agricultural employee housing" means all facilities provided by an agricultural employer, housing authority, local government, state or federal agency, nonprofit community or neighborhood-based organization that is exempt from income tax under section 501(c) of the internal revenue code of 1986 (26 U.S.C. Sec. 501(c)), or for-profit provider of housing for housing agricultural employees on a year-round or seasonal basis, including bathing, food handling, hand washing, laundry, and toilet facilities, single-family and multifamily dwelling units and dormitories, and includes labor camps under *RCW 70.54.110. "Agricultural employee housing" does not include housing regularly provided on a commercial basis to the general public. "Agricultural employee housing" does not include housing provided by a housing authority unless at least eighty percent of the occupants are agricultural employees whose adjusted income is less than fifty percent of median family income, adjusted for household size, for the county where the housing is provided.

[1997 c 438 § 1; 1996 c 117 § 1.]

Notes:

***Reviser's note:** RCW 70.54.110 was repealed by 1999 c 374 § 12.

Effective date--1997 c 438: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 20, 1997]." [1997 c 438 § 3.]

Effective date--1996 c 117: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 20, 1996]." [1996 c 117 § 3.]

RCW 82.08.0275 Exemptions--Sales of and labor and service charges for mining, sorting, crushing, etc., of sand, gravel, and rock from county or city quarry for public road purposes.

The tax levied by RCW 82.08.020 shall not apply to sales of, cost of, or charges made for labor and services performed in respect to the mining, sorting, crushing, screening, washing, hauling, and stockpiling of sand, gravel and rock when such sand, gravel, or rock is taken from a pit or quarry which is owned by or leased to a county or a city, and such sand, gravel, or rock is (1) either stockpiled in said pit or quarry for placement or is placed on the street, road, place, or highway of the county or city by the county or city itself, or (2) sold by the county or city to a county, or a city at actual cost for placement on a publicly owned street, road, place, or highway. The exemption provided for in this section shall not apply to sales of, cost of, or charges made for such labor and services, if the sand, gravel, or rock is used for other than public road purposes or is sold otherwise than as provided for in this section.

[1980 c 37 § 41. Formerly RCW 82.08.030(23).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0276 Exemptions--Sales of wearing apparel for use only as a sample for display for sale.

The tax levied by RCW 82.08.020 shall not apply to sales of wearing apparel to persons who themselves use such wearing apparel only as a sample for display for the purpose of effecting sales of goods represented by such sample.

[1980 c 37 § 42. Formerly RCW 82.08.030(24).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0277 Exemptions--Sales of pollen.

The tax levied by RCW 82.08.020 shall not apply to sales of pollen.

[1980 c 37 § 43. Formerly RCW 82.08.030(25).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0278 Exemptions--Sales between political subdivisions resulting from annexation or incorporation.

The tax levied by RCW 82.08.020 shall not apply to sales to one political subdivision by another political subdivision directly or indirectly arising out of or resulting from the annexation or incorporation of any part of the territory of one political subdivision by another.

[1980 c 37 § 44. Formerly RCW 82.08.030(26).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0279 Exemptions--Renting or leasing of motor vehicles and trailers to a nonresident for use in the transportation of persons or property across state boundaries.

The tax levied by RCW 82.08.020 shall not apply to the renting or leasing of motor vehicles and trailers to a nonresident of this state for use exclusively in transporting persons or property across the boundaries of this state and in intrastate operations incidental thereto when such motor vehicle or trailer is registered and licensed in a foreign state and for purposes of this exemption the term "nonresident" shall apply to a renter or lessee who has one or more places of business in this state as well as in one or more other states but the exemption for nonresidents shall apply only to those vehicles which are most frequently dispatched, garaged, serviced, maintained and operated from the renter's or lessee's place of business in another state.

[1980 c 37 § 45. Formerly RCW 82.08.030(27).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.02795 Exemptions--Sales to free hospitals.

(1) The tax levied by RCW 82.08.020 shall not apply to sales to free hospitals of items reasonably necessary for the operation of, and provision of health care by, free hospitals.

(2) As used in this section, "free hospital" means a hospital that does not charge patients for health care provided by the hospital.

[1993 c 205 § 1.]

Notes:

Effective date--1993 c 205: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 6, 1993]." [1993 c 205 § 3.]

RCW 82.08.02805 Exemptions--Sales to blood, bone, or tissue bank--Exceptions.

The tax levied by RCW 82.08.020 does not apply to the sale of medical supplies, chemicals, or materials to a blood, bone, or tissue bank. The definitions in RCW 82.04.324 apply to this section. The exemption in this section does not apply to the sale of construction materials,

office equipment, building equipment, administrative supplies, or vehicles.

[1995 2nd sp.s. c 9 § 4.]

Notes:

Effective date--1995 2nd sp.s. c 9: See note following RCW 84.36.035.

RCW 82.08.02806 Exemptions--Sales of human blood, tissue, organs, bodies, or body parts for medical research and quality control testing.

The tax levied by RCW 82.08.020 shall not apply to sales of human blood, tissue, organs, bodies, or body parts for medical research and quality control testing purposes.

[1996 c 141 § 1.]

Notes:

Effective date--1996 c 141: "This act shall take effect July 1, 1996." [1996 c 141 § 3.]

RCW 82.08.0281 Exemptions--Sales of prescription drugs.

The tax levied by RCW 82.08.020 shall not apply to sales of prescription drugs, including sales to the state or a political subdivision or municipal corporation thereof of drugs to be dispensed to patients by prescription without charge. The term "prescription drugs" shall include any medicine, drug, prescription lens, or other substance other than food for use in the diagnosis, cure, mitigation, treatment, or prevention of disease or other ailment in humans, or for use for family planning purposes, including the prevention of conception, supplied:

- (1) By a family planning clinic that is under contract with the department of health to provide family planning services; or
- (2) Under the written prescription to a pharmacist by a practitioner authorized by law of this state or laws of another jurisdiction to issue prescriptions; or
- (3) Upon an oral prescription of such practitioner which is reduced promptly to writing and filed by a duly licensed pharmacist; or
- (4) By refilling any such written or oral prescription if such refilling is authorized by the prescriber either in the original prescription or by oral order which is reduced promptly to writing and filed by the pharmacist; or
- (5) By physicians or optometrists by way of written directions and specifications for the preparation, grinding, and fabrication of lenses intended to aid or correct visual defects or anomalies of humans.

[1993 sp.s. c 25 § 308; 1980 c 37 § 46. Formerly RCW 82.08.030(28).]

Notes:

Finding--1993 sp.s. c 25: "The legislature finds that prevention is a significant element in the reduction of health care costs. The legislature further finds that taxing some physician prescriptions and not others is unfair to patients. It is, therefore, the intent of the legislature to remove the taxes from prescriptions issued for family planning purposes." [1993 sp.s. c 25 § 307.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0282 Exemptions--Sales of returnable containers for beverages and foods.

The tax levied by RCW 82.08.020 shall not apply to sales of returnable containers for beverages and foods, including but not limited to soft drinks, milk, beer, and mixers.

[1980 c 37 § 47. Formerly RCW 82.08.030(29).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0283 Exemptions--Certain medical items.

The tax levied by RCW 82.08.020 shall not apply to sales of insulin; prosthetic devices and the components thereof; dental appliances, devices, restorations, and substitutes, and the components thereof, including but not limited to full and partial dentures, crowns, inlays, fillings, braces, and retainers; orthotic devices prescribed for an individual by a person licensed under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by a person licensed or certified under chapter 18.35 RCW, and the components thereof; medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a person licensed under chapter 18.36A RCW; ostomic items; and medically prescribed oxygen, including, but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed for an individual by a person licensed under chapter 18.57 or 18.71 RCW for use in the medical treatment of that individual. In addition, the tax levied by RCW 82.08.020 shall not apply to charges made for labor and services rendered in respect to the repairing, cleaning, altering, or improving of any of the items exempted under this section.

[2001 c 75 § 1; 1998 c 168 § 2; 1997 c 224 § 1; 1996 c 162 § 1; 1991 c 250 § 2; 1986 c 255 § 1; 1980 c 86 § 1; 1980 c 37 § 48. Formerly RCW 82.08.030(30).]

NOTES:

Effective date--2001 c 75: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 19, 2001]." [2001 c 75 § 3.]

Effective date--1998 c 168: See note following RCW 82.04.120.

Effective date--1997 c 224: "This act takes effect October 1, 1998." [1997 c 224 § 3.]

Effective date--1996 c 162: "This act shall take effect July 1, 1996." [1996 c 162 § 3.]

Finding--Intent--1991 c 250: "(1) The legislature finds:

(a) The existing state policy is to exempt medical oxygen from sales and use tax.

(b) The technology for supplying medical oxygen has changed substantially in recent years. Many consumers of medical oxygen purchase or rent equipment that supplies oxygen rather than purchasing oxygen in gaseous form.

(2) The intent of this act is to bring sales and rental of individual oxygen systems within the existing exemption for medical oxygen, without expanding the essence of the original policy decision that medical oxygen should be exempt from sales and use tax." [1991 c 250 § 1.]

Effective date--1986 c 255: "This act shall take effect July 1, 1986." [1986 c 255 § 3.]

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0285 Exemptions--Sales of ferry vessels to the state or local governmental units--Components thereof--Labor and service charges.

The tax levied by RCW 82.08.020 shall not apply to sales of ferry vessels to the state of Washington or to a local governmental unit in the state of Washington for use in transporting pedestrians, vehicles, and goods within or outside the territorial waters of the state; also sales of tangible personal property which becomes a component part of such ferry vessels; also sales of or charges made for labor and services rendered in respect to constructing or improving such ferry vessels.

[1980 c 37 § 50. Formerly RCW 82.08.030(32).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.08.0287 Exemptions--Sales of passenger motor vehicles as ride-sharing vehicles.

The tax imposed by this chapter shall not apply to sales of passenger motor vehicles which are to be used for commuter ride sharing or ride sharing for persons with special transportation needs, as defined in RCW 46.74.010, if the vehicles are used as ride-sharing vehicles for thirty-six consecutive months beginning from the date of purchase.

To qualify for the tax exemption, those passenger motor vehicles with five or six passengers, including the driver, used for commuter ride-sharing, must be operated either within the state's eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70.94 RCW or in other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan. Additionally at least one of the following conditions must apply: (1) The vehicle must be operated by a public transportation agency for the general public; or (2) the vehicle must be used by a major employer, as defined in RCW 70.94.524 as an element of its commute trip reduction program for their employees; or (3) the vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency serving the area where the employees live or work. Individual employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the commuter ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program.

[2001 c 320 § 4; 1996 c 244 § 4; 1995 c 274 § 2; 1993 c 488 § 2; 1980 c 166 § 1.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Finding--1993 c 488: "The legislature finds that ride sharing and vanpools are the fastest growing transportation choice because of their flexibility and cost-effectiveness. Ride sharing and vanpools represent an

effective means for local jurisdictions, transit agencies, and the private sector to assist in addressing the requirements of the Commute Trip Reduction Act, the Growth Management Act, the Americans with Disabilities Act, and the Clean Air Act." [1993 c 488 § 1.]

Annual recertification rule--Report--1993 c 488: "The department shall adopt by rule a process requiring annual recertification upon renewal for vehicles registered under RCW 46.16.023 to discourage abuse of tax exemptions under RCW 82.08.0287, 82.12.0282, and 82.44.015. The department of licensing in consultation with the department of transportation shall submit a report to the legislative transportation committee and the house and senate standing committees on transportation by July 1, 1996, assessing the effectiveness of the department of licensing at limiting tax exemptions to bona fide ride-sharing vehicles." [1993 c 488 § 6.]

Severability--1980 c 166: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1980 c 166 § 4.]

Ride-sharing vehicles--Special plates: RCW 46.16.023.

RCW 82.08.02875 Exemptions--Vehicle parking charges subject to tax at stadium and exhibition center.

The tax levied by RCW 82.08.020 does not apply to vehicle parking charges that are subject to tax under RCW 36.38.040.

[1997 c 220 § 203 (Referendum Bill No. 48, approved June 17, 1997).]

Notes:

Referendum--Other legislation limited--Legislators' personal intent not indicated--Reimbursements for election--Voters' pamphlet, election requirements--1997 c 220: See RCW 36.102.800 through 36.102.803.

Part headings not law--Severability--1997 c 220: See RCW 36.102.900 and 36.102.901.

RCW 82.08.0288 Exemptions--Lease of certain irrigation equipment.

The tax levied by RCW 82.08.020 shall not apply to the lease of irrigation equipment if:

- (1) The irrigation equipment was purchased by the lessor for the purpose of irrigating land controlled by the lessor;
- (2) The lessor has paid tax under RCW 82.08.020 or 82.12.020 in respect to the irrigation equipment;
- (3) The irrigation equipment is attached to the land in whole or in part; and
- (4) The irrigation equipment is leased to the lessee as an incidental part of the lease of the underlying land to the lessee and is used solely on such land.

[1983 1st ex.s. c 55 § 5.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

RCW 82.08.0289 Exemptions--Certain network telephone service.

- (1) The tax levied by RCW 82.08.020 shall not apply to sales of:
 - (a) Network telephone service, other than toll service, to residential customers.
 - (b) Network telephone service which is paid for by inserting coins in coin-operated telephones.
- (2) As used in this section:
 - (a) "Network telephone service" has the meaning given in RCW 82.04.065.

(b) "Residential customer" means an individual subscribing to a residential class of telephone service.

(c) "Toll service" does not include customer access line charges for access to a toll calling network.

[1983 2nd ex.s. c 3 § 30.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 82.08.0291 Exemptions--Sales of amusement and recreation services or personal services by nonprofit youth organization--Local government physical fitness classes.

The tax imposed by RCW 82.08.020 shall not apply to the sale of amusement and recreation services, or personal services specified in RCW 82.04.050(3)(g), by a nonprofit youth organization, as defined in RCW 82.04.4271, to members of the organization; nor shall the tax apply to physical fitness classes provided by a local government.

[2000 c 103 § 8; 1994 c 85 § 1; 1981 c 74 § 2.]

Notes:

Effective date--1994 c 85: "This act shall take effect July 1, 1994." [1994 c 85 § 2.]

RCW 82.08.02915 Exemptions--Sales used by health or social welfare organizations for alternative housing for youth in crisis.

The tax levied by RCW 82.08.020 shall not apply to sales to health or social welfare organizations, as defined in RCW 82.04.431, of items necessary for new construction of alternative housing for youth in crisis, so long as the facility will be a licensed agency under chapter 74.15 RCW, upon completion.

[1998 c 183 § 1; 1997 c 386 § 56; 1995 c 346 § 1.]

Notes:

Effective date--1997 c 386 §§ 56, 57: "Sections 56 and 57 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect July 1, 1997." [1997 c 386 § 71.]

Effective date--1995 c 346: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 13, 1995]." [1995 c 346 § 4.]

RCW 82.08.02917 Youth in crisis--Definition--Limited purpose.

For the purposes of RCW 82.08.02915 and 82.12.02915, "youth in crisis" means any youth under eighteen years of age who is either: Homeless; a runaway from the home of a parent, guardian, or legal custodian; abused; neglected; abandoned by a parent, guardian, or legal custodian; or suffering from a substance abuse or mental disorder.

[1995 c 346 § 3.]

Notes:

Effective date--1995 c 346: See note following RCW 82.08.02915.

RCW 82.08.0293 Exemptions--Sales of food products for human consumption.

(1) The tax levied by RCW 82.08.020 shall not apply to sales of food products for human consumption.

"Food products" include cereals and cereal products, oleomargarine, meat and meat products including livestock sold for personal consumption, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products.

"Food products" include milk and milk products, milk shakes, malted milks, and any other similar type beverages which are composed at least in part of milk or a milk product and which require the use of milk or a milk product in their preparation.

"Food products" include all fruit juices, vegetable juices, and other beverages except bottled water, spirituous, malt or vinous liquors or carbonated beverages, whether liquid or frozen.

"Food products" do not include medicines and preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts.

(2) The exemption of "food products" provided for in subsection (1) of this section shall not apply: (a) When the food products are ordinarily sold for immediate consumption on or near a location at which parking facilities are provided primarily for the use of patrons in consuming the products purchased at the location, even though such products are sold on a "takeout" or "to go" order and are actually packaged or wrapped and taken from the premises of the retailer, or (b) when the food products are sold for consumption within a place, the entrance to which is subject to an admission charge, except for national and state parks and monuments, or (c) to a food product, when sold by the retail vendor, which by law must be handled on the vendor's premises by a person with a food and beverage service worker's permit under RCW 69.06.010, including but not be limited to sandwiches prepared or chicken cooked on the premises, deli trays, home-delivered pizzas or meals, and salad bars but excluding:

(i) Raw meat prepared by persons who slaughter animals, including fish and fowl, or dress or wrap slaughtered raw meat such as fish mongers, butchers, or meat wrappers;

(ii) Meat and cheese sliced and/or wrapped, in any quantity determined by the buyer, sold by vendors such as meat markets, delicatessens, and grocery stores;

(iii) Bakeries which only sell baked goods;

(iv) Combination bakery businesses, as prescribed by rule of the department, to the extent that sales of baked goods are separately accounted for and the baked goods claimed for exemption are not sold as part of meals or with beverages in unsealed containers; or

(v) Bulk food products sold from bins or barrels, including but not limited to flour, fruits, vegetables, sugar, salt, candy, chips, and cocoa.

(3) Notwithstanding anything in this section to the contrary, the exemption of "food products" provided in this section shall apply to food products which are furnished, prepared, or served as meals:

(a) Under a state administered nutrition program for the aged as provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW 74.38.040(6); or

(b) Which are provided to senior citizens, disabled persons, or low-income persons by a not-for-profit organization organized under chapter 24.03 or 24.12 RCW.

(4) Subsection (1) of this section notwithstanding, the retail sale of food products is subject to sales tax under RCW 82.08.020 if the food products are sold through a vending machine, and in this case the selling price for purposes of RCW 82.08.020 is fifty-seven percent of the gross receipts.

This subsection does not apply to hot prepared food products, other than food products which are heated after they have been dispensed from the vending machine.

For tax collected under this subsection, the requirements that the tax be collected from the buyer and that the amount of tax be stated as a separate item are waived.

[1988 c 103 § 1; 1986 c 182 § 1; 1985 c 104 § 1; 1982 1st ex.s. c 35 § 33.]

Notes:

Effective date--1988 c 103: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect June 1, 1988." [1988 c 103 § 4.]

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.08.0294 Exemptions--Sales of feed for cultivating or raising fish for sale.

The tax levied by RCW 82.08.020 shall not apply to sales of feed to persons for use in the cultivating or raising for sale of fish entirely within confined rearing areas on the person's own land or on land in which the person has a present right of possession.

[1985 c 148 § 3.]

RCW 82.08.0295 Exemptions--Lease amounts and repurchase amount for certain property under sale/leaseback agreement.

The tax levied by RCW 82.08.020 shall not apply to lease amounts paid by a seller/lessee to a lessor after April 3, 1986, under a sale/leaseback agreement in respect to property, including equipment and components, used by the seller/lessee primarily in the business of canning, preserving, freezing, or dehydrating fresh fruits, vegetables, and fish, nor to the purchase amount paid by the lessee pursuant to an option to purchase at the end of the lease term: PROVIDED, That the seller/lessee previously paid the tax imposed by this chapter or chapter 82.12 RCW at the time of acquisition of the property, including equipment and components.

[1986 c 231 § 3.]

RCW 82.08.0296 Exemptions--Sales of feed consumed by livestock at a public livestock market.

The tax levied by RCW 82.08.020 shall not apply to sales of feed consumed by livestock

at a public livestock market.

[1986 c 265 § 1.]

RCW 82.08.0297 Exemptions--Sales of food purchased with food stamps.

The tax levied by RCW 82.08.020 shall not apply to sales of eligible foods which are purchased with coupons issued under the food stamp act of 1977 or food stamp or coupon benefits transferred electronically, notwithstanding anything to the contrary in RCW 82.08.0293.

When a purchase of eligible foods is made with a combination of coupons issued under the food stamp act of 1977 or food stamp or coupon benefits transferred electronically and cash, check, or similar payment, the cash, check, or similar payment shall be applied first to food products exempt from tax under RCW 82.08.0293 whenever possible.

As used in this section, "eligible foods" shall have the same meaning as that established under federal law for purposes of the food stamp act of 1977.

[1998 c 79 § 18; 1987 c 28 § 1.]

Notes:

Effective date--1987 c 28: "This act shall take effect October 1, 1987." [1987 c 28 § 3.]

RCW 82.08.0298 Exemptions--Sales of diesel fuel for use in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state.

The tax levied by RCW 82.08.020 shall not apply to sales of diesel fuel for use in the operation of watercraft in commercial deep sea fishing operations or commercial passenger fishing boat operations by persons who are regularly engaged in the business of commercial deep sea fishing or commercial passenger fishing boat operations outside the territorial waters of this state.

For purposes of this section, a person is not regularly engaged in the business of commercial deep sea fishing or the operation of a commercial passenger fishing boat if the person has gross receipts from these operations of less than five thousand dollars a year.

[1987 c 494 § 1.]

RCW 82.08.0299 Exemptions--Emergency lodging for homeless persons--Conditions.

(1) The tax levied by RCW 82.08.020 shall not apply to emergency lodging provided for homeless persons for a period of less than thirty consecutive days under a shelter voucher program administered by an eligible organization.

(2) For the purposes of this exemption, an eligible organization includes only cities, towns, and counties, or their respective agencies, and groups providing emergency food and shelter services.

[1988 c 61 § 1.]

Notes:

Effective date--1988 c 61: "This act shall take effect July 1, 1988." [1988 c 61 § 4.]

RCW 82.08.031 Exemptions--Sales to artistic or cultural organizations of certain objects acquired for exhibition or presentation.

The tax levied by RCW 82.08.020 shall not apply to sales to artistic or cultural organizations of objects which are acquired for the purpose of exhibition or presentation to the general public if the objects are:

- (1) Objects of art;
- (2) Objects of cultural value;
- (3) Objects to be used in the creation of a work of art, other than tools; or
- (4) Objects to be used in displaying art objects or presenting artistic or cultural exhibitions or performances.

[1981 c 140 § 4.]

Notes:

"Artistic or cultural organization" defined: RCW 82.04.4328.

RCW 82.08.0311 Exemptions--Sales of materials and supplies used in packing horticultural products.

The tax levied by RCW 82.08.020 shall not apply to sales of materials and supplies directly used in the packing of fresh perishable horticultural products by any person entitled to a deduction under RCW 82.04.4287 either as an agent or an independent contractor.

[1988 c 68 § 1.]

RCW 82.08.0315 Exemptions--Rentals or sales related to motion picture or video productions--Exceptions--Certificate.

(1) As used in this section:

(a) "Production equipment" means the following when used in motion picture or video production or postproduction: Grip and lighting equipment, cameras, camera mounts including tripods, jib arms, steadicams, and other camera mounts, cranes, dollies, generators, helicopter mounts, helicopters rented for motion picture or video production, walkie talkies, vans, trucks, and other vehicles specifically equipped for motion picture or video production or used solely for production activities, wardrobe and makeup trailers, special effects and stunt equipment, video assists, videotape recorders, cables and connectors, telepromoters [teleprompters], sound recording equipment, and editorial equipment.

(b) "Production services" means motion picture and video processing, printing, editing, duplicating, animation, graphics, special effects, negative cutting, conversions to other formats or media, stock footage, sound mixing, rerecording, sound sweetening, sound looping, sound effects, and automatic dialog replacement.

(c) "Motion picture or video production business" means a person engaged in the production of motion pictures and video tapes for exhibition, sale, or for broadcast by a person other than the person producing the motion picture or video tape.

(2) The tax levied by RCW 82.08.020 does not apply to the rental of production equipment, or the sale of production services, to a motion picture or video production business.

(3) The exemption provided for in this section shall not apply to rental of production equipment, or the sale of production services, to a motion picture or video production business that is engaged, to any degree, in the production of erotic material, as defined in RCW 9.68.050.

(4) In order to claim an exemption under this section, the purchaser must provide the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller's files.

[1997 c 61 § 1; 1995 2nd sp.s. c 5 § 1.]

Notes:

Effective date--1995 2nd sp.s. c 5: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 5 § 3.]

RCW 82.08.0316 Exemptions--Sales of cigarettes by Indian retailer under cigarette tax contracts.

The tax levied by RCW 82.08.020 does not apply to sales of cigarettes by an Indian retailer during the effective period of a cigarette tax contract subject to RCW 43.06.455.

[2001 c 235 § 4.]

NOTES:

Intent--Finding--2001 c 235: See RCW 43.06.450.

RCW 82.08.032 Exemption--Sales, rental, or lease of used park model trailers.

The tax imposed by RCW 82.08.020 shall not apply to:

(1) Sales of used park model trailers, as defined in RCW 82.45.032;

(2) The renting or leasing of used park model trailers, as defined in RCW 82.45.032, when the rental agreement or lease exceeds thirty days in duration.

[2001 c 282 § 3.]

NOTES:

Intent--2001 c 282: "It is the intent of the legislature to promote fairness in the application of tax. Therefore, for the purposes of excise tax, park model trailers will be taxed in the same manner as mobile homes." [2001 c 282 § 1.]

Effective date--2001 c 282: "This act takes effect August 1, 2001." [2001 c 282 § 5.]

RCW 82.08.033 Exemptions--Sales of used mobile homes or rental or lease of mobile homes.

The tax imposed by RCW 82.08.020 shall not apply to:

(1) Sales of used mobile homes as defined in RCW 82.45.032.

(2) The renting or leasing of mobile homes if the rental agreement or lease exceeds thirty days in duration and if the rental or lease of such mobile home is not conducted jointly with the provision of short-term lodging for transients.

[1986 c 211 § 2; 1979 ex.s. c 266 § 3.]

RCW 82.08.034 Exemptions--Sales of used floating homes or rental or lease of used floating homes.

The tax imposed by RCW 82.08.020 shall not apply to:

- (1) Sales of used floating homes, as defined in RCW 82.45.032;
- (2) The renting or leasing of used floating homes, as defined in RCW 82.45.032, when the rental agreement or lease exceeds thirty days in duration.

[1984 c 192 § 3.]

RCW 82.08.035 Exemption for pollution control facilities.

See chapter 82.34 RCW.

RCW 82.08.036 Exemptions--Vehicle battery core deposits or credits--Replacement vehicle tire fees--"Core deposits or credits" defined.

The tax levied by RCW 82.08.020 shall not apply to consideration: (1) Received as core deposits or credits in a retail or wholesale sale; or (2) received or collected upon the sale of a new replacement vehicle tire as a fee imposed under RCW 70.95.510. For purposes of this section, the term "core deposits or credits" means the amount representing the value of returnable products such as batteries, starters, brakes, and other products with returnable value added for the purpose of recycling or remanufacturing.

[1989 c 431 § 45.]

Notes:

Severability--Section captions not law--1989 c 431: See RCW 70.95.901 and 70.95.902.

RCW 82.08.037 Credits and refunds--Debts deductible as worthless.

A seller is entitled to a credit or refund for sales taxes previously paid on debts which are deductible as worthless for federal income tax purposes.

[1982 1st ex.s. c 35 § 35.]

Notes:

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.08.040 Consignee, factor, bailee, auctioneer deemed seller.

Every consignee, bailee, factor, or auctioneer authorized, engaged, or employed to sell or call for bids on tangible personal property belonging to another, and so selling or calling, shall be deemed the seller of such tangible personal property within the meaning of this chapter and all sales made by such persons are subject to its provisions even though the sale would have been exempt from tax hereunder had it been made directly by the owner of the property sold. Every consignee, bailee, factor, or auctioneer shall collect and remit the amount of tax due under this chapter with respect to sales made or called by him: PROVIDED, That if the owner of the property sold is engaged in the business of selling tangible personal property in this state the tax imposed under this chapter may be remitted by such owner under such rules and regulations as the department of revenue shall prescribe.

[1975 1st ex.s. c 278 § 46; 1961 c 15 § 82.08.040. Prior: 1939 c 225 § 8; 1935 c 180 § 18; RRS § 8370-18.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.08.050 Buyer to pay, seller to collect tax--Statement of tax--Exception--Penalties.

The tax hereby imposed shall be paid by the buyer to the seller, and each seller shall collect from the buyer the full amount of the tax payable in respect to each taxable sale in accordance with the schedule of collections adopted by the department pursuant to the provisions of RCW 82.08.060. The tax required by this chapter, to be collected by the seller, shall be deemed to be held in trust by the seller until paid to the department, and any seller who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter shall be guilty of a gross misdemeanor.

In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay it to the department in the manner prescribed by this chapter, whether such failure is the result of his or her own acts or the result of acts or conditions beyond his or her control, he or she shall, nevertheless, be personally liable to the state for the amount of the tax, unless the seller has taken from the buyer in good faith a properly executed resale certificate under RCW 82.04.470 or a copy of a direct pay permit issued under RCW 82.32.087.

The amount of tax, until paid by the buyer to the seller or to the department, shall constitute a debt from the buyer to the seller and any seller who fails or refuses to collect the tax as required with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor. The tax required by this chapter to be collected by the seller shall be stated separately from the selling price in any sales invoice or other instrument of sale. On all retail sales through vending machines, the tax need not be stated separately from the selling price or collected separately from the buyer. For purposes of determining the tax due from the buyer to the seller and from the seller to the department it shall be conclusively presumed that the selling price quoted in any price list, sales document, contract or other

agreement between the parties does not include the tax imposed by this chapter, but if the seller advertises the price as including the tax or that the seller is paying the tax, the advertised price shall not be considered the selling price.

Where a buyer has failed to pay to the seller the tax imposed by this chapter and the seller has not paid the amount of the tax to the department, the department may, in its discretion, proceed directly against the buyer for collection of the tax, in which case a penalty of ten percent may be added to the amount of the tax for failure of the buyer to pay the same to the seller, regardless of when the tax may be collected by the department; and all of the provisions of chapter 82.32 RCW, including those relative to interest and penalties, shall apply in addition; and, for the sole purpose of applying the various provisions of chapter 82.32 RCW, the twenty-fifth day of the month following the tax period in which the purchase was made shall be considered as the due date of the tax.

[2001 c 188 § 4; 1993 sp.s. c 25 § 704; 1992 c 206 § 2; 1986 c 36 § 1; 1985 c 38 § 1; 1971 ex.s. c 299 § 7; 1965 ex.s. c 173 § 15; 1961 c 15 § 82.08.050. Prior: 1951 c 44 § 1; 1949 c 228 § 6; 1941 c 71 § 3; 1939 c 225 § 11; 1937 c 227 § 7; 1935 c 180 § 21; Rem. Supp. 1949 § 8370-21.]

NOTES:

Finding--Intent--Effective date--2001 c 188: See notes following RCW 82.32.087.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective date--1992 c 206: See note following RCW 82.04.170.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Project on exemption reporting requirements: RCW 82.32.440.

RCW 82.08.055 Advertisement of price.

A seller may advertise the price as including the tax or that the seller is paying the tax, subject to the following conditions:

(1) Unless the advertised price is one in a listed series, the words "tax included" are stated immediately following the advertised price and in print size at least half as large as the advertised price;

(2) If the advertised prices are listed in a series, the words "tax included in all prices" are placed conspicuously at the head of the list and in the same print size as the advertised prices;

(3) If a price is advertised as "tax included," the price listed on any price tag shall be shown in the same manner; and

(4) All advertised prices and the words "tax included" are stated in the same medium, be it oral or visual, and if oral, in substantially the same inflection and volume.

[1985 c 38 § 2.]

RCW 82.08.060 Collection of tax--Methods and schedules.

The department of revenue shall have power to adopt rules and regulations prescribing methods and schedules for the collection of the tax required to be collected by the seller from the buyer under this chapter. The methods and schedules prescribed shall be adopted so as to

eliminate the collection of fractions of one cent and so as to provide that the aggregate collections of all taxes by the seller shall, insofar as practicable, equal the amount of tax imposed by this chapter. Such schedules may provide that no tax need be collected from the buyer upon sales below a stated sum and may be amended from time to time to accomplish the purposes set forth herein.

[1975 1st ex.s. c 278 § 47; 1961 c 15 § 82.08.060. Prior: 1951 c 44 § 2; 1941 c 76 § 4; 1935 c 180 § 22; Rem. Supp. 1941 § 8370-22.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.08.064 Tax rate change.

A sales and use tax rate change under this chapter or chapter 82.12 RCW shall be imposed (1) no sooner than seventy-five days after its enactment into law and (2) only on the first day of January, April, July, or October.

[2000 c 104 § 3.]

Notes:

Findings--Intent--Effective date--2000 c 104: See notes following RCW 82.14.055.

RCW 82.08.080 Vending machine and other sales.

The department of revenue may authorize a seller to pay the tax levied under this chapter upon sales made under conditions of business such as to render impracticable the collection of the tax as a separate item and waive collection of the tax from the customer. Where sales are made by receipt of a coin or coins dropped into a receptacle that results in delivery of the merchandise in single purchases of smaller value than the minimum sale upon which a one cent tax may be collected from the purchaser, according to the schedule provided by the department under authority of RCW 82.08.060, and where the design of the sales device is such that multiple sales of items are not possible or cannot be detected so as practically to assess a tax, in such a case the selling price for the purposes of the tax imposed under RCW 82.08.020 shall be sixty percent of the gross receipts of the vending machine through which such sales are made. No such authority shall be granted except upon application to the department and unless the department, after hearing, finds that the conditions of the applicant's business are such as to render impracticable the collection of the tax in the manner otherwise provided. The department, by regulation, may provide that the applicant, under this section, furnish a proper bond sufficient to secure the payment of the tax.

[1986 c 36 § 2; 1975 1st ex.s. c 278 § 48; 1963 c 244 § 2; 1961 c 15 § 82.08.080. Prior: 1937 c 227 § 8; 1935 c 180 § 24; RRS § 8370-24.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.08.090 Installment sales and leases.

In the case of installment sales and leases of personal property, the department of revenue, by regulation, may provide for the collection of taxes upon the installments of the purchase price, or amount of rental, as of the time the same fall due.

[1975 1st ex.s. c 278 § 49; 1961 c 15 § 82.08.090. Prior: 1959 ex.s. c 3 § 8; 1959 c 197 § 4; prior: 1941 c 178 § 9, part; 1939 c 225 § 12, part; 1935 c 180 § 25, part; Rem. Supp. 1941 § 8370-25, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.08.100 Tax may be paid on cash receipts basis if books are so kept--Exemption for debts deductible as worthless.

The department of revenue, by general regulation, shall provide that a taxpayer whose regular books of account are kept on a cash receipts basis may file returns based upon his cash receipts for each reporting period and pay the tax herein provided upon such basis in lieu of reporting and paying the tax on all sales made during such period. A taxpayer filing returns on a cash receipts basis is not required to pay such tax on debts which are deductible as worthless for federal income tax purposes.

[1982 1st ex.s. c 35 § 37; 1975 1st ex.s. c 278 § 50; 1961 c 15 § 82.08.100. Prior: 1959 ex.s. c 3 § 9; 1959 c 197 § 5; prior: 1941 c 178 § 9, part; 1939 c 225 § 12, part; 1935 c 180 § 25, part; Rem. Supp. 1941 § 8370-25, part.]

Notes:

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.08.110 Sales from vehicles.

In the case of a person who has no fixed place of business and sells from one or more vehicles, each such vehicle shall constitute a "place of business" within the meaning of chapter 82.32 RCW.

[1961 c 15 § 82.08.110. Prior: 1935 c 180 § 26; RRS § 8370-26.]

RCW 82.08.120 Refunding or rebating of tax by seller prohibited--Penalty.

Whoever, excepting as expressly authorized by this chapter, refunds, remits, or rebates to a buyer, either directly or indirectly and by whatever means, all or any part of the tax levied by this chapter shall be guilty of a misdemeanor. The violation of this section by any person holding a license granted by the state or any political subdivision thereof shall be sufficient grounds for the cancellation of the license of such person upon written notification by the department of revenue to the proper officer of the department granting the license that such person has violated the provisions of this section. Before any license shall be canceled hereunder, the licensee shall be entitled to a hearing before the department granting the license under such regulations as the

department may prescribe.

[1985 c 38 § 4; 1975 1st ex.s. c 278 § 51; 1961 c 15 § 82.08.120. Prior: 1939 c 225 § 13; 1935 c 180 § 27; RRS § 8370-27.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.08.130 Resale certificate--Purchase and resale--Rules.

If a buyer normally is engaged in both consuming and reselling certain types of articles of tangible personal property and is not able to determine at the time of purchase whether the particular property acquired will be consumed or resold, the buyer may use a resale certificate for the entire purchase if the buyer principally resells the articles according to the general nature of the buyer's business. The buyer shall account for the value of any articles purchased with a resale certificate that are used by the buyer and remit the sales tax on the articles to the department.

A buyer who pays a tax on all purchases and subsequently resells an article at retail, without intervening use by the buyer, shall collect the tax from the purchaser as otherwise provided by law and is entitled to a deduction on the buyer's tax return equal to the cost to the buyer of the property resold upon which retail sales tax has been paid. The deduction is allowed only if the taxpayer keeps and preserves records that show the names of the persons from whom the articles were purchased, the date of the purchase, the type of articles, the amount of the purchase, and the tax that was paid. The department shall provide by rule for the refund or credit of retail sales tax paid by a buyer for purchases that are later sold at wholesale without intervening use by the buyer.

[1993 sp.s. c 25 § 702.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Resale certificates: RCW 82.04.470 and 82.32.291.

RCW 82.08.140 Administration.

The provisions of RCW 82.04.470 and all of the provisions of chapter 82.32 RCW shall have full force and application with respect to taxes imposed under the provisions of this chapter.

[1961 c 15 § 82.08.140. Prior: 1935 c 180 § 30; RRS § 8370-30.]

RCW 82.08.150 Tax on certain sales of intoxicating liquors--Additional taxes for specific purposes--Collection.

(1) There is levied and shall be collected a tax upon each retail sale of spirits, or strong beer in the original package at the rate of fifteen percent of the selling price. The tax imposed in

this subsection shall apply to all such sales including sales by the Washington state liquor stores and agencies, but excluding sales to spirits, beer, and wine restaurant licensees.

(2) There is levied and shall be collected a tax upon each sale of spirits, or strong beer in the original package at the rate of ten percent of the selling price on sales by Washington state liquor stores and agencies to spirits, beer, and wine restaurant licensees.

(3) There is levied and shall be collected an additional tax upon each retail sale of spirits in the original package at the rate of one dollar and seventy-two cents per liter. The additional tax imposed in this subsection shall apply to all such sales including sales by Washington state liquor stores and agencies, and including sales to spirits, beer, and wine restaurant licensees.

(4) An additional tax is imposed equal to fourteen percent multiplied by the taxes payable under subsections (1), (2), and (3) of this section.

(5) An additional tax is imposed upon each retail sale of spirits in the original package at the rate of seven cents per liter. The additional tax imposed in this subsection shall apply to all such sales including sales by Washington state liquor stores and agencies, and including sales to spirits, beer, and wine restaurant licensees. All revenues collected during any month from this additional tax shall be deposited in the violence reduction and drug enforcement account under RCW 69.50.520 by the twenty-fifth day of the following month.

(6)(a) An additional tax is imposed upon retail sale of spirits in the original package at the rate of one and seven-tenths percent of the selling price through June 30, 1995, two and six-tenths percent of the selling price for the period July 1, 1995, through June 30, 1997, and three and four-tenths of the selling price thereafter. This additional tax applies to all such sales including sales by Washington state liquor stores and agencies, but excluding sales to spirits, beer, and wine restaurant licensees.

(b) An additional tax is imposed upon retail sale of spirits in the original package at the rate of one and one-tenth percent of the selling price through June 30, 1995, one and seven-tenths percent of the selling price for the period July 1, 1995, through June 30, 1997, and two and three-tenths of the selling price thereafter. This additional tax applies to all such sales to spirits, beer, and wine restaurant licensees.

(c) An additional tax is imposed upon each retail sale of spirits in the original package at the rate of twenty cents per liter through June 30, 1995, thirty cents per liter for the period July 1, 1995, through June 30, 1997, and forty-one cents per liter thereafter. This additional tax applies to all such sales including sales by Washington state liquor stores and agencies, and including sales to spirits, beer, and wine restaurant licensees.

(d) All revenues collected during any month from additional taxes under this subsection shall be deposited in the health services account created under RCW 43.72.900 by the twenty-fifth day of the following month.

(7) The tax imposed in RCW 82.08.020 shall not apply to sales of spirits or strong beer in the original package.

(8) The taxes imposed in this section shall be paid by the buyer to the seller, and each seller shall collect from the buyer the full amount of the tax payable in respect to each taxable sale under this section. The taxes required by this section to be collected by the seller shall be stated separately from the selling price and for purposes of determining the tax due from the

buyer to the seller, it shall be conclusively presumed that the selling price quoted in any price list does not include the taxes imposed by this section.

(9) As used in this section, the terms, "spirits," "strong beer," and "package" shall have the meaning ascribed to them in chapter 66.04 RCW.

[1998 c 126 § 16; 1997 c 321 § 55; 1994 sp.s. c 7 § 903 (Referendum Bill No. 43, approved November 8, 1994); 1993 c 492 § 310; 1989 c 271 § 503; 1983 2nd ex.s. c 3 § 12; 1982 1st ex.s. c 35 § 3; 1981 1st ex.s. c 5 § 25; 1973 1st ex.s. c 204 § 1; 1971 ex.s. c 299 § 9; 1969 ex.s. c 21 § 11; 1965 ex.s. c 173 § 16; 1965 c 42 § 1; 1961 ex.s. c 24 § 2; 1961 c 15 § 82.08.150. Prior: 1959 ex.s. c 5 § 9; 1957 c 279 § 4; 1955 c 396 § 1; 1953 c 91 § 5; 1951 2nd ex.s. c 28 § 5.]

NOTES:

Effective date--1998 c 126: See note following RCW 66.20.010.

Effective date--1997 c 321: See note following RCW 66.24.010.

Contingent partial referendum--1994 sp.s. c 7 §§ 901-909: See note following RCW 66.24.210.

Finding--Intent--Severability--1994 sp.s. c 7: See notes following RCW 43.70.540.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Effective dates--1989 c 271: See note following RCW 66.28.200.

Severability--1989 c 271: See note following RCW 9.94A.510.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Severability--Effective date--1981 1st ex.s. c 5: See RCW 66.98.090 and 66.98.100.

Effective date--1973 1st ex.s. c 204: "This 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect the first day of July, 1973." [1973 1st ex.s. c 204 § 4.]

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Effective date--1969 ex.s. c 21: See note following RCW 64.04.010.

RCW 82.08.160 Remittance of tax--Liquor excise tax fund created.

On or before the twenty-fifth day of each month, all taxes collected under RCW 82.08.150 during the preceding month shall be remitted to the state department of revenue, to be deposited with the state treasurer. Upon receipt of such moneys the state treasurer shall credit sixty-five percent of the sums collected and remitted under RCW 82.08.150 (1) and (2) and one hundred percent of the sums collected and remitted under RCW 82.08.150 (3) and (4) to the state general fund and thirty-five percent of the sums collected and remitted under RCW 82.08.150 (1) and (2) to a fund which is hereby created to be known as the "liquor excise tax fund."

[1982 1st ex.s. c 35 § 4; 1981 1st ex.s. c 5 § 26; 1969 ex.s. c 21 § 12; 1961 c 15 § 82.08.160. Prior: 1955 c 396 § 2.]

Notes:

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Severability--Effective date--1981 1st ex.s. c 5: See RCW 66.98.090 and 66.98.100.

Effective date--1969 ex.s. c 21: See note following RCW 66.04.010.

RCW 82.08.170 Apportionment and distribution from liquor excise tax fund.

(1) During the months of January, April, July and October of each year, the state treasurer shall make the apportionment and distribution of all moneys in the liquor excise tax fund to the counties, cities and towns in the following proportions: Twenty percent of the moneys in said liquor excise tax fund shall be divided among and distributed to the counties of the state in accordance with the provisions of RCW 66.08.200; eighty percent of the moneys in said liquor excise tax fund shall be divided among and distributed to the cities and towns of the state in accordance with the provisions of RCW 66.08.210.

(2) Each fiscal quarter and prior to making the twenty percent distribution to counties under subsection (1) of this section, the treasurer shall transfer to the county research services account under RCW 43.110.050 sufficient moneys that, when combined with any cash balance in the account, will fund the allotments from any legislative appropriations from the county research services account.

[1997 c 437 § 4; 1983 c 3 § 215; 1961 c 15 § 82.08.170. Prior: 1955 c 396 § 3.]

Notes:

Effective date--1997 c 437: See note following RCW 43.110.010.

RCW 82.08.180 Apportionment and distribution from liquor excise tax fund--Withholding for noncompliance.

The governor may notify and direct the state treasurer to withhold the revenues to which the counties, cities, and towns are entitled under RCW 82.08.170 if the counties, cities, or towns are found to be in noncompliance pursuant to RCW 36.70A.340.

[1991 sp.s. c 32 § 36.]

Notes:

Section headings not law--1991 sp.s. c 32: See RCW 36.70A.902.

RCW 82.08.810 Exemptions--Air pollution control facilities at a thermal electric generation facility--Exceptions--Exemption certificate--Payments on cessation of operation.

(1) For the purposes of this section, "air pollution control facilities" mean any treatment works, control devices and disposal systems, machinery, equipment, structures, property, property improvements, and accessories, that are installed or acquired for the primary purpose of reducing, controlling, or disposing of industrial waste that, if released to the outdoor atmosphere, could cause air pollution, or that are required to meet regulatory requirements applicable to their construction, installation, or operation.

(2) The tax levied by RCW 82.08.020 does not apply to:

(a) Sales of tangible personal property to a light and power business, as defined in RCW 82.16.010, for construction or installation of air pollution control facilities at a thermal electric generation facility; or

(b) Sales of, cost of, or charges made for labor and services performed in respect to the construction or installation of air pollution control facilities.

(3) The exemption provided under this section applies only to sales, costs, or charges:

(a) Incurred for air pollution control facilities constructed or installed after May 15, 1997,

and used in a thermal electric generation facility placed in operation after December 31, 1969, and before July 1, 1975;

(b) If the air pollution control facilities are constructed or installed to meet applicable regulatory requirements established under state or federal law, including the Washington clean air act, chapter 70.94 RCW; and

(c) For which the purchaser provides the seller with an exemption certificate, signed by the purchaser or purchaser's agent, that includes a description of items or services for which payment is made, the amount of the payment, and such additional information as the department reasonably may require.

(4) This section does not apply to sales of tangible personal property purchased or to sales of, costs of, or charges made for labor and services used for maintenance or repairs of pollution control equipment.

(5) If production of electricity at a thermal electric generation facility for any calendar year after 2002 and before 2023 falls below a twenty percent annual capacity factor for the generation facility, all or a portion of the tax previously exempted under this section in respect to construction or installation of air pollution control facilities at the generation facility shall be due as follows:

Year event occurs	Portion of previously exempted tax due
2003	100%
2004	95%
2005	90%
2006	85%
2007	80%
2008	75%
2009	70%
2010	65%
2011	60%
2012	55%
2013	50%
2014	45%
2015	40%
2016	35%
2017	30%
2018	25%
2019	20%
2020	15%
2021	10%
2022	5%
2023	0%

(6) RCW 82.32.393 applies to this section.

[1997 c 368 § 2.]

Notes:

Findings--Intent--1997 c 368: "(1) The legislature finds that:

(a) Thermal electric generation facilities play an important role in providing jobs for residents of the communities where such plants are located; and

(b) Taxes paid by thermal electric generation facilities help to support schools and local and state government operations.

(2) It is the intent of the legislature to assist thermal electric generation facilities placed in operation after December 31, 1969, and before July 1, 1975, to update their air pollution control equipment and abate pollution by extending certain tax exemptions and credits so that such plants may continue to play a long-term vital economic role in the communities where they are located." [1997 c 368 § 1.]

Rules adoption--1997 c 368: "The department of revenue and the department of ecology may adopt rules to implement this act." [1997 c 368 § 15.]

Severability--1997 c 368: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 368 § 16.]

Effective date--1997 c 368: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 15, 1997]." [1997 c 368 § 17.]

RCW 82.08.811 Exemptions--Coal used at coal-fired thermal electric generation facility--Application--Demonstration of progress in air pollution control--Notice of emissions violations--Reapplication--Payments on cessation of operation.

(1) For the purposes of this section:

(a) "Air pollution control facilities" means any treatment works, control devices and disposal systems, machinery, equipment, structure, property, property improvements, and accessories, that are installed or acquired for the primary purpose of reducing, controlling, or disposing of industrial waste that, if released to the outdoor atmosphere, could cause air pollution, or that are required to meet regulatory requirements applicable to their construction, installation, or operation; and

(b) "Generation facility" means a coal-fired thermal electric generation facility placed in operation after December 3, 1969, and before July 1, 1975.

(2) Beginning January 1, 1999, the tax levied by RCW 82.08.020 does not apply to sales of coal used to generate electric power at a generation facility operated by a business if the following conditions are met:

(a) The owners must make an application to the department of revenue for a tax exemption;

(b) The owners must make a demonstration to the department of ecology that the owners have made reasonable initial progress to install air pollution control facilities to meet applicable regulatory requirements established under state or federal law, including the Washington clean air act, chapter 70.94 RCW;

(c) Continued progress must be made on the development of air pollution control

facilities to meet the requirements of the permit; and

(d) The generation facility must emit no more than ten thousand tons of sulfur dioxide during a previous consecutive twelve-month period.

(3) During a consecutive twelve-month period, if the generation facility is found to be in violation of excessive sulfur dioxide emissions from a regional air pollution control authority or the department of ecology, the department of ecology shall notify the department of revenue and the owners of the generation facility shall lose their tax exemption under this section. The owners of a generation facility may reapply for the tax exemption when they have once again met the conditions of subsection (2)(d) of this section.

(4) RCW 82.32.393 applies to this section.

[1997 c 368 § 4.]

Notes:

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

RCW 82.08.820 Exemptions--Remittance--Warehouse and grain elevators and distribution centers--Material-handling and racking equipment--Construction of warehouse or elevator--Information sheet--Rules--Records--Exceptions.

(1) Wholesalers or third-party warehouse owners who own or operate warehouses or grain elevators and retailers who own or operate distribution centers, and who have paid the tax levied by RCW 82.08.020 on:

(a) Material-handling and racking equipment, and labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the equipment; or

(b) Construction of a warehouse or grain elevator, including materials, and including service and labor costs,

are eligible for an exemption in the form of a remittance. The amount of the remittance is computed under subsection (3) of this section and is based on the state share of sales tax.

(2) For purposes of this section and RCW 82.12.820:

(a) "Agricultural products" has the meaning given in RCW 82.04.213;

(b) "Construction" means the actual construction of a warehouse or grain elevator that did not exist before the construction began. "Construction" includes expansion if the expansion adds at least two hundred thousand square feet of additional space to an existing warehouse or additional storage capacity of at least one million bushels to an existing grain elevator. "Construction" does not include renovation, remodeling, or repair;

(c) "Department" means the department of revenue;

(d) "Distribution center" means a warehouse that is used exclusively by a retailer solely for the storage and distribution of finished goods to retail outlets of the retailer. "Distribution center" does not include a warehouse at which retail sales occur;

(e) "Finished goods" means tangible personal property intended for sale by a retailer or wholesaler. "Finished goods" does not include agricultural products stored by wholesalers, third-party warehouses, or retailers if the storage takes place on the land of the person who

produced the agricultural product. "Finished goods" does not include logs, minerals, petroleum, gas, or other extracted products stored as raw materials or in bulk;

(f) "Grain elevator" means a structure used for storage and handling of grain in bulk;

(g) "Material-handling equipment and racking equipment" means equipment in a warehouse or grain elevator that is primarily used to handle, store, organize, convey, package, or repackage finished goods. The term includes tangible personal property with a useful life of one year or more that becomes an ingredient or component of the equipment, including repair and replacement parts. The term does not include equipment in offices, lunchrooms, restrooms, and other like space, within a warehouse or grain elevator, or equipment used for nonwarehousing purposes. "Material-handling equipment" includes but is not limited to: Conveyers, carousels, lifts, positioners, pick-up-and-place units, cranes, hoists, mechanical arms, and robots; mechanized systems, including containers that are an integral part of the system, whose purpose is to lift or move tangible personal property; and automated handling, storage, and retrieval systems, including computers that control them, whose purpose is to lift or move tangible personal property; and forklifts and other off-the-road vehicles that are used to lift or move tangible personal property and that cannot be operated legally on roads and streets. "Racking equipment" includes, but is not limited to, conveying systems, chutes, shelves, racks, bins, drawers, pallets, and other containers and storage devices that form a necessary part of the storage system;

(h) "Person" has the meaning given in RCW 82.04.030;

(i) "Retailer" means a person who makes "sales at retail" as defined in chapter 82.04 RCW of tangible personal property;

(j) "Square footage" means the product of the two horizontal dimensions of each floor of a specific warehouse. The entire footprint of the warehouse shall be measured in calculating the square footage, including space that juts out from the building profile such as loading docks. "Square footage" does not mean the aggregate of the square footage of more than one warehouse at a location or the aggregate of the square footage of warehouses at more than one location;

(k) "Third-party warehouse" means a person taxable under RCW 82.04.280(4);

(l) "Warehouse" means an enclosed building or structure in which finished goods are stored. A warehouse building or structure may have more than one storage room and more than one floor. Office space, lunchrooms, restrooms, and other space within the warehouse and necessary for the operation of the warehouse are considered part of the warehouse as are loading docks and other such space attached to the building and used for handling of finished goods. Landscaping and parking lots are not considered part of the warehouse. A storage yard is not a warehouse, nor is a building in which manufacturing takes place; and

(m) "Wholesaler" means a person who makes "sales at wholesale" as defined in chapter 82.04 RCW of tangible personal property, but "wholesaler" does not include a person who makes sales exempt under 82.04.330.

(3)(a) A person claiming an exemption from state tax in the form of a remittance under this section must pay the tax imposed by RCW 82.08.020. The buyer may then apply to the department for remittance of all or part of the tax paid under RCW 82.08.020. For grain elevators with bushel capacity of one million but less than two million, the remittance is equal to fifty

percent of the amount of tax paid. For warehouses with square footage of two hundred thousand or more and for grain elevators with bushel capacity of two million or more, the remittance is equal to one hundred percent of the amount of tax paid for qualifying construction, materials, service, and labor, and fifty percent of the amount of tax paid for qualifying material-handling equipment and racking equipment, and labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the equipment.

(b) The department shall determine eligibility under this section based on information provided by the buyer and through audit and other administrative records. The buyer shall on a quarterly basis submit an information sheet, in a form and manner as required by the department by rule, specifying the amount of exempted tax claimed and the qualifying purchases or acquisitions for which the exemption is claimed. The buyer shall retain, in adequate detail to enable the department to determine whether the equipment or construction meets the criteria under this section: Invoices; proof of tax paid; documents describing the material-handling equipment and racking equipment; location and size of warehouses and grain elevators; and construction invoices and documents.

(c) The department shall on a quarterly basis remit exempted amounts to qualifying persons who submitted applications during the previous quarter.

(4) Warehouses, grain elevators, and material-handling equipment and racking equipment for which an exemption, credit, or deferral has been or is being received under chapter 82.60, 82.61, 82.62, or 82.63 RCW or RCW 82.08.02565 or 82.12.02565 are not eligible for any remittance under this section. Warehouses and grain elevators upon which construction was initiated before May 20, 1997, are not eligible for a remittance under this section.

(5) The lessor or owner of a warehouse or grain elevator is not eligible for a remittance under this section unless the underlying ownership of the warehouse or grain elevator and the material-handling equipment and racking equipment vests exclusively in the same person, or unless the lessor by written contract agrees to pass the economic benefit of the remittance to the lessee in the form of reduced rent payments.

[1997 c 450 § 2.]

Notes:

Findings--Intent--1997 c 450: "The legislature finds that the state's overall economic health and prosperity is bolstered through tax incentives targeted to specific industries. The warehouse and distribution industry is critical to other businesses. The transportation sector, the retail sector, the ports, and the wholesalers all rely on the warehouse and distribution industry. It is the intent of the legislature to stimulate interstate trade by providing tax incentives to those persons in the warehouse and distribution industry engaged in highly competitive trade." [1997 c 450 § 1.]

Report--1997 c 450: "The legislative fiscal committees shall report to the legislature by December 1, 2001, on the economic impacts of this act. This report shall analyze employment and other relevant economic data pertaining to the tax exemptions authorized under this act and shall measure the effect on the creation or retention of family-wage jobs and diversification of the state's economy. The report must include the committee's findings on the tax incentive program's performance in achieving its goals and recommendations on ways to improve its effectiveness. Analytic techniques may include, but not be limited to, comparisons of Washington to other states that did not enact business tax changes, comparisons across Washington counties based on usage of the tax exemptions, and comparisons across similar firms based on their use of the tax exemptions. In performing the

analysis, the legislative fiscal committees shall consult with business and labor interests. The department of revenue, the employment security department, and other agencies shall provide to the legislative fiscal committees such data as the legislative fiscal committees may request in performing the analysis required under this section." [1997 c 450 § 6.]

Effective date--1997 c 450: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 20, 1997]." [1997 c 450 § 7.]

RCW 82.08.830 Exemptions--Sales at camp or conference center by nonprofit organization.

The tax levied by RCW 82.08.020 shall not apply to a sale made at a camp or conference center if the gross income from the sale is exempt under RCW 82.04.363.

[1997 c 388 § 2.]

Notes:

Effective date--1997 c 388: See note following RCW 82.04.363.

RCW 82.08.832 Exemptions--Sales of gun safes.

(1) The tax levied by RCW 82.08.020 does not apply to sales of gun safes.

(2) As used in this section and RCW 82.12.832, "gun safe" means an enclosure specifically designed or modified for the purpose of storing a firearm and equipped with a padlock, key lock, combination lock, or similar locking device which, when locked, prevents the unauthorized use of the firearm.

[1998 c 178 § 1.]

Notes:

Effective date--1998 c 178: "This act takes effect July 1, 1998." [1998 c 178 § 3.]

RCW 82.08.834 Exemptions--Sales/leasebacks by regional transit authorities.

The tax levied by RCW 82.08.020 does not apply to lease amounts paid by a seller/lessee to a lessor under a sale/leaseback agreement under RCW 81.112.300 in respect to tangible personal property, used by the seller/lessee, or to the purchase amount paid by the lessee pursuant to an option to purchase at the end of the lease term, but only if the seller/lessee previously paid any tax otherwise due under this chapter or chapter 82.12 RCW at the time of acquisition of the tangible personal property.

[2000 2nd sp.s. c 4 § 21.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 82.08.840 Exemptions--Machinery, equipment, or structures that reduce field burning. (Expires January 1, 2006.)

(1) The tax levied by RCW 82.08.020 does not apply to sales of machinery and equipment, and to services rendered in respect to constructing structures, installing, constructing, repairing, cleaning, decorating, altering, or improving of structures or eligible machinery and

equipment, or to sales of tangible personal property that becomes an ingredient or component of eligible structures or eligible machinery and equipment, if the machinery, equipment, or structure is used more than half of the time:

(a) For gathering, densifying, processing, handling, storing, transporting, or incorporating straw or straw-based products that results in a reduction in field burning of cereal grains and field and turf grass grown for seed; or

(b) To decrease air emissions resulting from field burning of cereal grains and field and turf grass grown for seed.

(2) A person taking the exemption under this section must keep records necessary for the department to verify eligibility under this section. The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller's files.

(3) The department of ecology and the department of agriculture shall consult with the department with regard to the information necessary for the department to administer this section.

(4) This section expires January 1, 2006.

[2000 c 40 § 2.]

Notes:

Intent--2000 c 40: "It is the intent of the legislature to provide tax exemptions and credits to encourage alternatives to the field burning of cereal grains and field and turf grass grown for seed. The exemptions and credits are available to farmers and to other persons engaged in activities that make it possible to reduce field burning including persons involved in manufacturing or marketing straw or straw-based products, or to reduce the air emissions resulting from such burning. It is the intent of the legislature that the exemptions and credits provided by this act apply not only to facilities and machinery and equipment for alternatives currently available, but also to those that may become available in the future." [2000 c 40 § 1.]

Effective date--2000 c 40: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 22, 2000]." [2000 c 40 § 6.]

RCW 82.08.850 Exemptions--Conifer seed.

(1) The tax levied by RCW 82.08.020 does not apply to the sale of conifer seed that is immediately placed into freezer storage operated by the seller and is: (a) Used for growing timber outside Washington; or (b) sold to an Indian tribe or member and is to be used for growing timber in Indian country. This section applies only if the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller's files. For the purposes of this section, "Indian country" has the meaning given in RCW 82.24.010.

(2) If a buyer of conifer seed is normally engaged in growing timber both within and outside Washington and is not able to determine at the time of purchase whether the seed acquired, or the seedlings germinated from the seed acquired, will be used for growing timber within or outside Washington, the buyer may defer payment of the sales tax until it is determined that the seed, or seedlings germinated from the seed, will be planted for growing timber in

Washington. A buyer that does not pay sales tax on the purchase of conifer seed and subsequently determines that the sale did not qualify for the tax exemption must remit to the department the amount of sales tax that would have been paid at the time of purchase.

(3) A buyer who pays retail sales tax on the purchase of conifer seed and subsequently determines that the sale qualifies for the tax exemption provided in this section is entitled to a deduction on the buyer's tax return equal to the cost to the buyer of the purchased seed. The deduction is allowed only if the buyer keeps and preserves records that show from whom the seed was purchased, the date of the purchase, the amount of the purchase, and the tax that was paid.

[2001 c 129 § 2.]

NOTES:

Finding--Intent--2001 c 129: "The legislature finds that in-state sellers of conifer seed and persons growing customer-owned conifer seed into seedlings are placed at a marketplace disadvantage compared to persons doing the same activity out of state because of the unique storage and growing requirements of conifer seed. It is the intent of the legislature to eliminate this disadvantage by providing a limited sales tax exemption for the sale of conifer seed to be used to grow timber outside Washington, or sold to an Indian tribe or member to grow timber in Indian country, if upon sale the seed is immediately placed into freezer storage operated by the seller." [2001 c 129 § 1.]

Retroactive application--2001 c 129: "This act applies retroactively." [2001 c 129 § 4.]

RCW 82.08.860 Exemptions--Landslide area. (Expires July 1, 2003.)

(1) The tax levied by RCW 82.08.020 does not apply to sales of labor and services rendered in respect to:

(a) The moving of houses out of any landslide area that has been declared as a federal disaster area;

(b) The demolition of houses located in a landslide area that has been declared as a federal disaster area; or

(c) The removal of debris from a landslide area that has been declared as a federal disaster area.

(2) This section expires July 1, 2003.

[2001 c 113 § 1.]

NOTES:

Effective date--2001 c 113: "Section 1 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 27, 2001]." [2001 c 113 § 2.]

RCW 82.08.870 Exemptions--Motorcycles for training programs.

The tax levied by RCW 82.08.020 does not apply to sales of motorcycles purchased for use in a motorcycle operator training and education program created under RCW 46.20.520.

[2001 c 285 § 2.]

RCW 82.08.880 Exemptions--Animal pharmaceuticals.

(1) The tax levied by RCW 82.08.020 does not apply to sales to farmers or to veterinarians of animal pharmaceuticals approved by the United States department of agriculture or by the United States food and drug administration, if the pharmaceutical is to be administered to an animal that is raised by a farmer for the purpose of producing for sale an agricultural product.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) For the purposes of this section and RCW 82.12.880, the following definitions apply:

(a) "Farmer" and "agricultural product" mean the same as in RCW 82.04.213.

(b) "Veterinarian" means a person who is licensed to practice veterinary medicine, surgery, or dentistry under chapter 18.92 RCW.

[2001 2nd sp.s. c 17 § 1.]

NOTES:

Effective date--2001 2nd sp.s. c 17: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect August 1, 2001." [2001 2nd sp.s. c 17 § 3.]

RCW 82.08.890 Exemptions--Dairy nutrient management equipment and facilities.

(1) The tax levied by RCW 82.08.020 does not apply to sales to eligible persons of services rendered in respect to operating, repairing, cleaning, altering, or improving of dairy nutrient management equipment and facilities, or to sales of tangible personal property that becomes an ingredient or component of the equipment and facilities. The equipment and facilities must be used exclusively for activities necessary to maintain a dairy nutrient management plan as required under chapter 90.64 RCW. This exemption applies to sales made after the dairy nutrient management plan is certified under chapter 90.64 RCW.

(2)(a) The department of revenue must provide an exemption certificate to an eligible person upon application by that person. The department of agriculture must provide a list of eligible persons to the department of revenue. The application must be in a form and manner prescribed by the department and must contain information regarding the location of the dairy and other information the department may require.

(b) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) The definitions in this subsection apply to this section and RCW 82.12.890 unless the context clearly requires otherwise:

(a) "Dairy nutrient management equipment and facilities" means machinery, equipment, and structures used in the handling and treatment of dairy manure, such as aerators, agitators, alley scrapers, augers, dams, gutter cleaners, loaders, lagoons, pipes, pumps, separators, and tanks. The term also includes tangible personal property that becomes an ingredient or component of the equipment and facilities, including repair and replacement parts.

(b) "Eligible person" means a person licensed to produce milk under chapter 15.36 RCW

who has a certified dairy nutrient management plan by December 31, 2003, as required by chapter 90.64 RCW.

[2001 2nd sp.s. c 18 § 2.]

NOTES:

Intent--2001 2nd sp.s. c 18: "It is the intent of the legislature to provide tax exemptions to assist dairy farmers to comply with the dairy nutrient management act, chapter 90.64 RCW, and to assist public or private entities to establish and operate anaerobic digesters to treat dairy nutrients on a regional or on-farm basis." [2001 2nd sp.s. c 18 § 1.]

Effective date--2001 2nd sp.s. c 18: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [July 13, 2001]." [2001 2nd sp.s. c 18 § 6.]

RCW 82.08.900 Exemptions--Anaerobic digesters.

(1) The tax levied by RCW 82.08.020 does not apply to sales to an eligible person establishing or operating an anaerobic digester or to services rendered in respect to installing, constructing, repairing, cleaning, altering, or improving an anaerobic digester, or to sales of tangible personal property that becomes an ingredient or component of the anaerobic digester. The anaerobic digester must be used primarily to treat dairy manure.

(2)(a) The department of revenue must provide an exemption certificate to an eligible person upon application by that person. The application must be in a form and manner prescribed by the department and must contain information regarding the location of the facility and other information as the department may require.

(b) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) The definitions in this subsection apply to this section and RCW 82.12.900 unless the context clearly requires otherwise:

(a) "Anaerobic digester" means a facility that processes manure from cattle into biogas and dried manure using microorganisms in a decomposition process within a closed, oxygen-free container.

(b) "Eligible person" means any person establishing or operating an anaerobic digester to treat primarily dairy manure.

(c) "Primarily" means more than fifty percent measured by volume or weight.

[2001 2nd sp.s. c 18 § 4.]

NOTES:

Intent--Effective date--2001 2nd sp.s. c 18: See notes following RCW 82.08.890.

RCW 82.08.910 Exemptions--Propane or natural gas to heat chicken structures.

(1) The tax levied by RCW 82.08.020 does not apply to sales to farmers of propane or natural gas used to heat structures used to house chickens. The propane or natural gas must be used exclusively to heat the structures. The structures must be used exclusively to house chickens that are sold as agricultural products.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) The definitions in this subsection apply to this section and RCW 82.12.910.

(a) "Structures" means barns, sheds, and other similar buildings in which chickens are housed.

(b) "Farmer" has the same meaning as provided in RCW 82.04.213.

(c) "Agricultural product" has the same meaning as provided in RCW 82.04.213.

[2001 2nd sp.s. c 25 § 3.]

NOTES:

Purpose--Intent--Part headings not law--2001 2nd sp.s. c 25: See notes following RCW 82.04.260.

RCW 82.08.920 Exemptions--Chicken bedding materials.

(1) The tax levied by RCW 82.08.020 does not apply to sales to a farmer of bedding materials used to accumulate and facilitate the removal of chicken manure. The farmer must be raising chickens that are sold as agricultural products.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.

(3) The definitions in this subsection apply to this section and RCW 82.12.920.

(a) "Bedding materials" means wood shavings, straw, sawdust, shredded paper, and other similar materials.

(b) "Farmer" has the same meaning as provided in RCW 82.04.213.

(c) "Agricultural product" has the same meaning as provided in RCW 82.04.213.

[2001 2nd sp.s. c 25 § 5.]

NOTES:

Purpose--Intent--Part headings not law--2001 2nd sp.s. c 25: See notes following RCW 82.04.260.

**Chapter 82.12 RCW
USE TAX**

Sections

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82.12.880	Exemptions--Animal pharmaceuticals.
82.12.890	Exemptions--Dairy nutrient management equipment and facilities.
82.12.900	Exemptions--Anaerobic digesters.
82.12.910	Exemptions--Propane or natural gas to heat chicken structures.
82.12.920	Exemptions--Chicken bedding materials.

NOTES:

Changes in tax law--Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

Direct pay permits: RCW 82.32.087.

RCW 82.12.010 Definitions.

For the purposes of this chapter:

(1)(a) "Value of the article used" shall mean the consideration, whether money, credit, rights, or other property except trade-in property of like kind, expressed in terms of money, paid or given or contracted to be paid or given by the purchaser to the seller for the article of tangible personal property, the use of which is taxable under this chapter. The term includes, in addition to the consideration paid or given or contracted to be paid or given, the amount of any tariff or duty paid with respect to the importation of the article used. In case the article used is acquired by lease or by gift or is extracted, produced, or manufactured by the person using the same or is sold under conditions wherein the purchase price does not represent the true value thereof, the value of the article used shall be determined as nearly as possible according to the retail selling price at place of use of similar products of like quality and character under such rules as the department of revenue may prescribe.

(b) In case the articles used are acquired by bailment, the value of the use of the articles so used shall be in an amount representing a reasonable rental for the use of the articles so bailed, determined as nearly as possible according to the value of such use at the places of use of similar products of like quality and character under such rules as the department of revenue may prescribe. In case any such articles of tangible personal property are used in respect to the construction, repairing, decorating, or improving of, and which become or are to become an ingredient or component of, new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to chapter 35.82 RCW, including the installing or attaching of any such articles therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, then the value of the use of such articles so used shall be determined according to the retail selling price of such articles, or in the absence of such a selling price, as nearly as possible according to the retail selling price at place of use of similar products of like quality and character or, in the absence of either of these selling price measures, such value may be determined upon a cost basis, in any event under such rules as the department of revenue may prescribe.

(c) In the case of articles owned by a user engaged in business outside the state which are brought into the state for no more than one hundred eighty days in any period of three hundred sixty-five consecutive days and which are temporarily used for business purposes by the person

in this state, the value of the article used shall be an amount representing a reasonable rental for the use of the articles, unless the person has paid tax under this chapter or chapter 82.08 RCW upon the full value of the article used, as defined in (a) of this subsection.

(d) In the case of articles manufactured or produced by the user and used in the manufacture or production of products sold or to be sold to the department of defense of the United States, the value of the articles used shall be determined according to the value of the ingredients of such articles.

(e) In the case of an article manufactured or produced for purposes of serving as a prototype for the development of a new or improved product, the value of the article used shall be determined by: (i) The retail selling price of such new or improved product when first offered for sale; or (ii) the value of materials incorporated into the prototype in cases in which the new or improved product is not offered for sale.

(f) In the case of an article purchased with a direct pay permit under RCW 82.32.087, the value of the article used shall be determined by the retail selling price, as defined in RCW 82.08.010, of such article if but for the use of the direct pay permit the transaction would have been subject to sales tax;

(2) "Use," "used," "using," or "put to use" shall have their ordinary meaning, and shall mean the first act within this state by which the taxpayer takes or assumes dominion or control over the article of tangible personal property (as a consumer), and include installation, storage, withdrawal from storage, or any other act preparatory to subsequent actual use or consumption within this state;

(3) "Taxpayer" and "purchaser" include all persons included within the meaning of the word "buyer" and the word "consumer" as defined in chapters 82.04 and 82.08 RCW;

(4) "Retailer" means every seller as defined in RCW 82.08.010 and every person engaged in the business of selling tangible personal property at retail and every person required to collect from purchasers the tax imposed under this chapter;

(5) The meaning ascribed to words and phrases in chapters 82.04 and 82.08 RCW, insofar as applicable, shall have full force and effect with respect to taxes imposed under the provisions of this chapter. "Consumer," in addition to the meaning ascribed to it in chapters 82.04 and 82.08 RCW insofar as applicable, shall also mean any person who distributes or displays, or causes to be distributed or displayed, any article of tangible personal property, except newspapers, the primary purpose of which is to promote the sale of products or services.

[2001 c 188 § 3; 1994 c 93 § 1. Prior: 1985 c 222 § 1; 1985 c 132 § 1; 1983 1st ex.s. c 55 § 2; 1975-'76 2nd ex.s. c 1 § 1; 1975 1st ex.s. c 278 § 52; 1965 ex.s. c 173 § 17; 1961 c 293 § 15; 1961 c 15 § 82.12.010; prior: 1955 c 389 § 24; 1951 1st ex.s. c 9 § 3; 1949 c 228 § 9; 1945 c 249 § 8; 1943 c 156 § 10; 1939 c 225 § 18; 1937 c 191 § 4; 1935 c 180 § 35; Rem. Supp. 1949 § 8370-35.]

NOTES:

Finding--Intent--Effective date--2001 c 188: See notes following RCW 82.32.087.

Effective date--1994 c 93: "This act shall take effect July 1, 1994." [1994 c 93 § 3.]

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

Application to preexisting contracts--1975-'76 2nd ex.s. c 1; 1975 1st ex.s. c 90: "In the event any person has entered into a contract prior to July 1, 1975 or has bid upon a contract prior to July 1, 1975 and has been

awarded the contract after July 1, 1975, the additional taxes imposed by chapter 90, Laws of 1975 1st ex. sess., section 5, chapter 291, Laws of 1975 1st ex. sess. and this 1975 amendatory act shall not be required to be paid by such person in carrying on activities in the fulfillment of such contract." [1975-'76 2nd ex.s. c 1 § 3; 1975 1st ex.s. c 90 § 4.]

Severability--1975-'76 2nd ex.s. c 1: "If any provision of this 1975 amendatory act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1975-'76 2nd ex.s. c 1 § 4.]

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

RCW 82.12.020 Use tax imposed.

(1) There is hereby levied and there shall be collected from every person in this state a tax or excise for the privilege of using within this state as a consumer: (a) Any article of tangible personal property purchased at retail, or acquired by lease, gift, repossession, or bailment, or extracted or produced or manufactured by the person so using the same, or otherwise furnished to a person engaged in any business taxable under RCW 82.04.280 (2) or (7); or (b) any canned software, regardless of the method of delivery, but excluding canned software that is either provided free of charge or is provided for temporary use in viewing information, or both.

(2) This tax shall apply to the use of every service defined as a retail sale in RCW 82.04.050(3)(a) and the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state.

(3) Except as provided in RCW 82.12.0252, payment by one purchaser or user of tangible personal property or service of the tax imposed by chapter 82.08 or 82.12 RCW shall not have the effect of exempting any other purchaser or user of the same property or service from the taxes imposed by such chapters.

(4) The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate in effect for the retail sales tax under RCW 82.08.020.

[1999 c 358 § 9; 1998 c 332 § 7; 1996 c 148 § 5; 1994 c 93 § 2; 1983 c 7 § 7; 1981 2nd ex.s. c 8 § 2; 1980 c 37 § 79; 1977 ex.s. c 324 § 3; 1975-'76 2nd ex.s. c 130 § 2; 1975-'76 2nd ex.s. c 1 § 2; 1971 ex.s. c 281 § 10; 1969 ex.s. c 262 § 32; 1967 ex.s. c 149 § 22; 1965 ex.s. c 173 § 18; 1961 c 293 § 9; 1961 c 15 § 82.12.020. Prior: 1959 ex.s. c 3 § 10; 1955 ex.s. c 10 § 3; 1955 c 389 § 25; 1949 c 228 § 7; 1943 c 156 § 8; 1941 c 76 § 6; 1939 c 225 § 14; 1937 c 191 § 1; 1935 c 180 § 31; Rem. Supp. 1949 § 8370-31.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Findings--Intent--Effective date--1998 c 332: See notes following RCW 82.04.29001.

Severability--Effective date--1996 c 148: See notes following RCW 82.04.050.

Effective date--1994 c 93: See note following RCW 82.12.010.

Construction--Severability--Effective dates--1983 c 7: See notes following RCW 82.08.020.

Intent--1980 c 37: See note following RCW 82.04.4281.

Effective date--1975-'76 2nd ex.s. c 130: See note following RCW 82.08.020.

Application to preexisting contracts--1975-'76 2nd ex.s. c 1: See note following RCW 82.12.010.

Severability--1975-'76 2nd ex.s. c 1: See note following RCW 82.12.010.
High capacity transportation systems--Sales and use tax: RCW 81.104.170.

RCW 82.12.022 Natural or manufactured gas--Use tax imposed--Exemption.

(1) There is hereby levied and there shall be collected from every person in this state a use tax for the privilege of using natural gas or manufactured gas within this state as a consumer.

(2) The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate in effect for the public utility tax on gas distribution businesses under RCW 82.16.020. The "value of the article used" does not include any amounts that are paid for the hire or use of a gas distribution business as defined in RCW 82.16.010(7) in transporting the gas subject to tax under this subsection if those amounts are subject to tax under that chapter.

(3) The tax levied in this section shall not apply to the use of natural or manufactured gas delivered to the consumer by other means than through a pipeline.

(4) The tax levied in this section shall not apply to the use of natural or manufactured gas if the person who sold the gas to the consumer has paid a tax under RCW 82.16.020 with respect to the gas for which exemption is sought under this subsection.

(5) There shall be a credit against the tax levied under this section in an amount equal to any tax paid by:

(a) The person who sold the gas to the consumer when that tax is a gross receipts tax similar to that imposed pursuant to RCW 82.16.020 by another state with respect to the gas for which a credit is sought under this subsection; or

(b) The person consuming the gas upon which a use tax similar to the tax imposed by this section was paid to another state with respect to the gas for which a credit is sought under this subsection.

(6) The use tax hereby imposed shall be paid by the consumer to the department.

(7) There is imposed a reporting requirement on the person who delivered the gas to the consumer to make a quarterly report to the department. Such report shall contain the volume of gas delivered, name of the consumer to whom delivered, and such other information as the department shall require by rule.

(8) The department may adopt rules under chapter 34.05 RCW for the administration and enforcement of sections 1 through 6, chapter 384, Laws of 1989.

[1994 c 124 § 9; 1989 c 384 § 3.]

Notes:

Intent--1989 c 384: "Due to a change in the federal regulations governing the sale of brokered natural gas, cities have lost significant revenues from the utility tax on natural gas. It is therefore the intent of the legislature to adjust the utility and use tax authority of the state and cities to maintain this revenue source for the municipalities and provide equality of taxation between intrastate and interstate transactions." [1989 c 384 § 1.]

Effective date--1989 c 384: "This act shall take effect July 1, 1990." [1989 c 384 § 7.]

RCW 82.12.023 Natural or manufactured gas, exempt from use tax imposed by RCW 82.12.020.

The tax levied by RCW 82.12.020 shall not apply in respect to the use of natural or manufactured gas that is taxable under RCW 82.12.022.

[1994 c 124 § 10; 1989 c 384 § 5.]

Notes:

Intent--Effective date--1989 c 384: See notes following RCW 82.12.022.

RCW 82.12.024 Deferral of use tax on certain users of natural or manufactured gas.

(1) Unless the context clearly requires otherwise, the definitions in this subsection apply throughout this section.

(a) "Direct service industrial customer" means a person who is an industrial customer that contracts for the purchase of power from the Bonneville Power Administration for direct consumption as of May 8, 2001. "Direct service industrial customer" includes a person who is a subsidiary that is more than fifty percent owned by a direct service industrial customer and who receives power from the Bonneville Power Administration pursuant to the parent's contract for power.

(b) "Facility" means a gas turbine electrical generation facility that does not exist on May 8, 2001, and is owned by a direct service industrial customer for the purpose of producing electricity to be consumed by the direct service industrial customer.

(c) "Average annual employment" means the total employment in this state for a calendar year at the direct service industrial customer's location where electricity from the facility will be consumed.

(2) Effective July 1, 2001, the tax levied in RCW 82.12.022 on the first sixty months' use of natural or manufactured gas by a direct service industrial customer that owns a facility shall be deferred. This deferral is limited to the tax on natural or manufactured gas used or consumed to generate electricity at the facility.

(3) Application for deferral shall be made by the direct service industrial customer before the first use of natural or manufactured gas. The application shall be in a form and manner prescribed by the department and shall include but is not limited to information regarding the location of the facility, the projected date of first use of natural or manufactured gas to generate electricity at the facility, the date construction is projected to begin or did begin, the applicant's average annual employment in the state for the six calendar years immediately preceding the year in which the application is made, and shall affirm the applicant's status as a direct service industrial customer. The department shall rule on the application within thirty days of receipt.

(4)(a) The direct service industrial customer shall begin paying the deferred tax in the sixth calendar year following the calendar year in which the month of first use of natural or manufactured gas to generate electricity at the facility occurs. The first payment will be due on or before December 31st with subsequent annual payments due on or before December 31st of the following four years according to the following schedule:

<u>Payment Year</u>	<u>% of Deferred Tax to be Paid</u>
---------------------	-------------------------------------

1	10%
2	15%
3	20%
4	25%
5	30%

(b) The department may authorize an accelerated payment schedule upon request of the taxpayer.

(c) Interest shall not be charged on the tax deferred under this section for the period of deferral, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed. The debt for deferred tax will not be extinguished by insolvency or other failure of the direct service industrial customer. Transfer of ownership of the facility does not affect deferral eligibility. However, the deferral is available to the successor only if the eligibility conditions of this section are met.

(5)(a) If the average of the direct service industrial customer's average annual employment for the five calendar years subsequent to the calendar year containing the first month of use of natural or manufactured gas to generate electricity at a facility is equal to or exceeds the six-year average annual employment stated on the application for deferral under this section, the tax deferred need not be paid. The direct service industrial customer shall certify to the department by June 1st of the sixth calendar year following the calendar year in which the month of first use of gas occurs the average annual employment for each of the five prior calendar years.

(b) If the five-year average calculated in (a) of this subsection is less than the average annual employment stated on the application for deferral under this section, the tax deferred under this section shall be paid in the amount as follows:

<u>Decrease in Average Annual Employment Over Five-Year Period</u>	<u>% of Deferred Tax to be Paid</u>
Less than 10%	10%
10% or more but less than 25%	25%
25% or more but less than 50%	50%
50% or more but less than 75%	75%
75% or more	100%

(c) Tax paid under this subsection shall be paid according to the schedule in subsection (4)(a) of this section and under the terms and conditions of subsection (4)(b) and (c) of this section.

(6) The employment security department shall make, and certify to the department of revenue, all determinations of employment under this section as requested by the department.

(7) A person claiming this deferral shall supply to the department quarterly reports containing information necessary to document the total volume of natural or manufactured gas purchased in the quarter, the value of that total volume, and the percentage of the total volume used to generate electricity at the facility.

[2001 c 214 § 10.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 82.12.0251 Exemptions--Use by nonresident while temporarily within Washington of tangible personal property brought into Washington--Use by nonresident of motor vehicle or trailer licensed in another state--Use by resident or nonresident member of armed forces of household goods, personal effects, and private motor vehicles acquired in another state while a resident--"State" defined.

The provisions of this chapter shall not apply in respect to the use of any article of tangible personal property brought into the state of Washington by a nonresident thereof for his or her use or enjoyment while temporarily within the state of Washington unless such property is used in conducting a nontransitory business activity within the state of Washington; or in respect to the use by a nonresident of Washington of a motor vehicle or trailer which is registered or licensed under the laws of the state of his or her residence, and which is not required to be registered or licensed under the laws of Washington, including motor vehicles or trailers exempt pursuant to a declaration issued by the department of licensing under RCW 46.85.060; or in respect to the use of household goods, personal effects, and private motor vehicles, not including motor homes, by a bona fide resident of Washington, or nonresident members of the armed forces who are stationed in Washington pursuant to military orders, if such articles were acquired and used by such person in another state while a bona fide resident thereof and such acquisition and use occurred more than ninety days prior to the time he or she entered Washington.

For purposes of this section, "state" means a state of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof.

[1997 c 301 § 1; 1987 c 27 § 1; 1985 c 353 § 4; 1983 c 26 § 2; 1980 c 37 § 51. Formerly RCW 82.12.030(1).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0252 Exemptions--Use of tangible personal property upon which tax has been paid--Use of tangible personal property acquired by a previous bailee from same bailor before June 9, 1961.

The provisions of this chapter shall not apply in respect to the use of any article of tangible personal property purchased at retail or acquired by lease, gift or bailment if the sale

thereof to, or the use thereof by, the present user or his bailor or donor has already been subjected to the tax under chapter 82.08 or 82.12 RCW and such tax has been paid by the present user or by his bailor or donor; or in respect to the use of property acquired by bailment and such tax has once been paid based on reasonable rental as determined by RCW 82.12.060 measured by the value of the article at time of first use multiplied by the tax rate imposed by chapter 82.08 or 82.12 RCW as of the time of first use; or in respect to the use of any article of tangible personal property acquired by bailment, if the property was acquired by a previous bailee from the same bailor for use in the same general activity and such original bailment was prior to June 9, 1961.

[1980 c 37 § 52. Formerly RCW 82.12.030(2).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.02525 Exemptions--Sale of copied public records by state and local agencies.

The provisions of this chapter shall not apply with respect to the use of public records sold by state and local agencies, as the terms are defined in RCW 42.17.020, that are obtained under a request for the record for which no fee is charged other than a statutorily set fee or a fee to reimburse the agency for its actual costs directly incident to the copying. A request for a record includes a request for a document not available to the public but available to those persons who by law are allowed access to the document, such as requests for fire reports, law enforcement reports, taxpayer information, and academic transcripts.

[1996 c 63 § 2.]

Notes:

Effective date--1996 c 63: See note following RCW 82.08.02525.

RCW 82.12.0253 Exemptions--Use of tangible personal property taxable under chapter 82.16 RCW.

The provisions of this chapter shall not apply in respect to the use of any article of tangible personal property the sale of which is specifically taxable under chapter 82.16 RCW.

[1980 c 37 § 53. Formerly RCW 82.12.030(3).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0254 Exemptions--Use of airplanes, locomotives, railroad cars, or watercraft used in interstate or foreign commerce or outside state's territorial waters--Components--Use of motor vehicle or trailer in the transportation of persons or property across state boundaries--Conditions--Use of motor vehicle or trailer under one-transit permit to point outside state.

The provisions of this chapter shall not apply in respect to the use of any airplane, locomotive, railroad car, or watercraft used primarily in conducting interstate or foreign commerce by transporting therein or therewith property and persons for hire or used primarily in commercial deep sea fishing operations outside the territorial waters of the state, and in respect to use of tangible personal property which becomes a component part of any such airplane, locomotive, railroad car, or watercraft, and in respect to the use by a nonresident of this state of any motor vehicle or trailer used exclusively in transporting persons or property across the boundaries of this state and in intrastate operations incidental thereto when such motor vehicle or trailer is registered and licensed in a foreign state and in respect to the use by a nonresident of this state of any motor vehicle or trailer so registered and licensed and used within this state for a period not exceeding fifteen consecutive days under such rules as the department of revenue shall adopt: PROVIDED, That under circumstances determined to be justifiable by the department of revenue a second fifteen day period may be authorized consecutive with the first fifteen day period; and for the purposes of this exemption the term "nonresident" as used herein, shall include a user who has one or more places of business in this state as well as in one or more other states, but the exemption for nonresidents shall apply only to those vehicles which are most frequently dispatched, garaged, serviced, maintained, and operated from the user's place of business in another state; and in respect to the use by the holder of a carrier permit issued by the Interstate Commerce Commission or its successor agency of any motor vehicle or trailer whether owned by or leased with or without driver to the permit holder and used in substantial part in the normal and ordinary course of the user's business for transporting therein persons or property for hire across the boundaries of this state; and in respect to the use of any motor vehicle or trailer while being operated under the authority of a one-transit permit issued by the director of licensing pursuant to RCW 46.16.160 and moving upon the highways from the point of delivery in this state to a point outside this state; and in respect to the use of tangible personal property which becomes a component part of any motor vehicle or trailer used by the holder of a carrier permit issued by the Interstate Commerce Commission or its successor agency authorizing transportation by motor vehicle across the boundaries of this state whether such motor vehicle or trailer is owned by or leased with or without driver to the permit holder.

[1998 c 311 § 7; 1995 c 63 § 2; 1980 c 37 § 54. Formerly RCW 82.12.030(4).]

Notes:

Effective date--1995 c 63: See note following RCW 82.08.0263.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.02545 Exemption--Use of naval aircraft training equipment transferred due to base closure.

The provisions of this chapter shall not apply in respect to the use of naval aircraft training equipment transferred to Washington state from another naval installation in another state as a result of the base closure act, P.L. 101-510, as amended by P.L. 102-311, 102-484, 103-160, 103-337, and 103-421.

[1995 c 128 § 1.]

Notes:

Effective date--1995 c 128: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [April 20, 1995]." [1995 c 128 § 2.]

RCW 82.12.0255 Exemptions--Nontaxable tangible personal property.

The provisions of this chapter shall not apply in respect to the use of any article of tangible personal property which the state is prohibited from taxing under the Constitution of the state or under the Constitution or laws of the United States.

[1980 c 37 § 55. Formerly RCW 82.12.030(5).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0256 Exemptions--Use of motor vehicle and special fuel--Conditions.

The provisions of this chapter shall not apply in respect to the use of:

(1) Motor vehicle fuel used in aircraft by the manufacturer thereof for research, development, and testing purposes; and

(2) Special fuel purchased in this state upon which a refund is obtained as provided in RCW 82.38.180(2); and

(3) Motor vehicle and special fuel if:

(a) The fuel is used for the purpose of public transportation and the purchaser is entitled to a refund or an exemption under RCW 82.36.275 or 82.38.080(3); or

(b) The fuel is purchased by a private, nonprofit transportation provider certified under chapter 81.66 RCW and the purchaser is entitled to a refund or an exemption under RCW 82.36.285 or 82.38.080(1)(h); or

(c) The fuel is taxable under chapter 82.36 or 82.38 RCW: PROVIDED, That the use of motor vehicle and special fuel upon which a refund of the applicable fuel tax is obtained shall not be exempt under this subsection (3)(c), and the director of licensing shall deduct from the amount of such tax to be refunded the amount of tax due under this chapter and remit the same each month to the department of revenue.

[1998 c 176 § 5. Prior: 1983 1st ex.s. c 35 § 3; 1983 c 108 § 2; 1980 c 147 § 2; 1980 c 37 § 56. Formerly RCW 82.12.030(6).]

Notes:

Rules--Findings--Effective date--1998 c 176: See RCW 82.36.800, 82.36.900, and 82.36.901.

Intent--1983 1st ex.s. c 35: See note following RCW 82.08.0255.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.02565 Exemptions--Machinery and equipment used for manufacturing,

research and development, or a testing operation.

The provisions of this chapter shall not apply in respect to the use by a manufacturer or processor for hire of machinery and equipment used directly in a manufacturing operation or research and development operation or to the use by a person engaged in testing for a manufacturer or processor for hire of machinery and equipment used directly in a testing operation.

[1999 c 211 § 6; 1998 c 330 § 2; 1996 c 247 § 3; 1995 1st sp.s. c 3 § 3.]

Notes:

Finding--Intent--1999 c 211: See note following RCW 82.08.02565.

Findings--Intent--1996 c 247: See note following RCW 82.08.02566.

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

RCW 82.12.02566 Exemptions--Use of tangible personal property incorporated in prototype for aircraft parts, auxiliary equipment, and aircraft modification--Limitations on yearly exemption.

(1) The provisions of this chapter shall not apply with respect to the use of tangible personal property incorporated into a prototype for aircraft parts, auxiliary equipment, or modifications; or in respect to the use of tangible personal property that at one time is incorporated into the prototype but is later destroyed in the testing or development of the prototype.

(2) This exemption does not apply in respect to the use of tangible personal property by any person whose total taxable amount during the immediately preceding calendar year exceeds twenty million dollars. For purposes of this section, "total taxable amount" means gross income of the business and value of products manufactured, less any amounts for which a credit is allowed under RCW 82.04.440.

(3) State and local taxes for which an exemption is received under this section and RCW 82.08.02566 shall not exceed one hundred thousand dollars for any person during any calendar year.

[1997 c 302 § 2; 1996 c 247 § 5.]

Notes:

Effective date--1997 c 302: See note following RCW 82.08.02566.

Findings--Intent--1996 c 247: See note following RCW 82.08.02566.

RCW 82.12.02567 Exemptions--Use of machinery and equipment used in generating electricity. (Expires June 30, 2009.)

(1) The provisions of this chapter shall not apply with respect to machinery and equipment used directly in generating not less than two hundred watts of electricity using wind, sun, or landfill gas as the principal source of power.

(2) The definitions in RCW 82.08.02567 apply to this section.

(3) This section expires June 30, 2009.

[2001 c 213 § 2; 1999 c 358 § 10; 1998 c 309 § 2; 1996 c 166 § 2.]

NOTES:

Effective date--2001 c 213: See note following RCW 82.08.02567.

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective date--1998 c 309: See note following RCW 82.08.02567.

Effective date--1996 c 166: See note following RCW 82.08.02567.

RCW 82.12.02568 Exemptions--Use of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale.

The provisions of this chapter shall not apply in respect to the use of carbon, petroleum coke, coal tar, pitch, and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale.

[1996 c 170 § 2.]

Notes:

Effective date--1996 c 170: See note following RCW 82.08.02568.

RCW 82.12.02569 Exemptions--Use of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory.

The provisions of this chapter shall not apply in respect to the use of tangible personal property by a consumer as defined in RCW 82.04.190(6) if the tangible personal property is incorporated into, installed in, or attached to a building or other structure that is an integral part of a laser interferometer gravitational wave observatory on which construction is commenced before December 1, 1996.

[1996 c 113 § 2.]

Notes:

Effective date--1996 c 113: See note following RCW 82.08.02569.

RCW 82.12.0257 Exemptions--Use of tangible personal property of the operating property of a public utility by state or political subdivision.

The provisions of this chapter shall not apply in respect to the use of any article of tangible personal property included within the transfer of the title to the entire operating property of a publicly or privately owned public utility, or of a complete operating integral section thereof, by the state or a political subdivision thereof in conducting any business defined in RCW 82.16.010 (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), or (11).

[1980 c 37 § 57. Formerly RCW 82.12.030(7).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0258 Exemptions--Use of tangible personal property previously used in farming and purchased from farmer at auction.

The provisions of this chapter shall not apply in respect to the use of tangible personal property (including household goods) which have been used in conducting a farm activity, if such property was purchased from a farmer at an auction sale held or conducted by an auctioneer upon a farm and not otherwise.

[1980 c 37 § 58. Formerly RCW 82.12.030(8).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0259 Exemptions--Use of tangible personal property by federal corporations providing aid and relief.

The provisions of this chapter shall not apply in respect to the use of tangible personal property by corporations which have been incorporated under any act of the congress of the United States and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, flood, and other national calamities and to devise and carry on measures for preventing the same.

[1980 c 37 § 59. Formerly RCW 82.12.030(9).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.02595 Exemptions--Use of donated tangible personal property by nonprofit organization or governmental entity or for purpose donated--Use of related property.

(1) This chapter does not apply to the use by a nonprofit charitable organization or state or local governmental entity of any item of tangible personal property that has been donated to the nonprofit charitable organization or state or local governmental entity, or to the subsequent use of the property by a person to whom the property is donated or bailed in furtherance of the purpose for which the property was originally donated.

(2) This chapter does not apply to the donation of tangible personal property without intervening use to a nonprofit charitable organization, or to the incorporation of tangible personal property without intervening use into real or personal property of or for a nonprofit charitable organization in the course of installing, repairing, cleaning, altering, imprinting, improving, constructing, or decorating the real or personal property for no charge.

[1998 c 182 § 1; 1995 c 201 § 1.]

Notes:

Effective date--1995 c 201: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 1, 1995]." [1995 c 201 § 2.]

RCW 82.12.0261 Exemptions--Use of livestock.

The provisions of this chapter shall not apply in respect to the use of livestock, as defined in RCW 16.36.005, for breeding purposes where said animals are registered in a nationally recognized breed association; or to sales of cattle and milk cows used on the farm.

[2001 c 118 § 5; 1980 c 37 § 60. Formerly RCW 82.12.030(10).]

NOTES:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0262 Exemptions--Use of poultry for producing poultry and poultry products for sale.

The provisions of this chapter shall not apply in respect to the use of poultry in the production for sale of poultry or poultry products.

[1980 c 37 § 61. Formerly RCW 82.12.030(11).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0263 Exemptions--Use of fuel by extractor or manufacturer thereof.

The provisions of this chapter shall not apply in respect to the use of fuel by the extractor or manufacturer thereof when used directly in the operation of the particular extractive operation or manufacturing plant which produced or manufactured the same.

[1980 c 37 § 62. Formerly RCW 82.12.030(12).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0264 Exemptions--Use of dual-controlled motor vehicles by school for driver training.

The provisions of this chapter shall not apply in respect to the use of motor vehicles, equipped with dual controls, which are loaned to and used exclusively by a school in connection with its driver training program: PROVIDED, That this exemption and the term "school" shall apply only to (1) the University of Washington, Washington State University, the regional universities, The Evergreen State College and the state community colleges or (2) any public, private or parochial school accredited by either the state board of education or by the University of Washington (the state accrediting station) or (3) any public vocational school meeting the standards, courses and requirements established and prescribed or approved in accordance with the Community College Act of 1967 (chapter 8, Laws of 1967 first extraordinary session).

[1980 c 37 § 63. Formerly RCW 82.12.030(13).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0265 Exemptions--Use by bailee of tangible personal property consumed in research, development, etc., activities.

The provisions of this chapter shall not apply in respect to the use by a bailee of any article of tangible personal property which is entirely consumed in the course of research, development, experimental and testing activities conducted by the user, provided the acquisition or use of such articles by the bailor was not subject to the taxes imposed by chapter 82.08 RCW or chapter 82.12 RCW.

[1980 c 37 § 64. Formerly RCW 82.12.030(14).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0266 Exemptions--Use by residents of motor vehicles and trailers acquired and used while members of the armed services and stationed outside the state.

The provisions of this chapter shall not apply in respect to the use by residents of this state of motor vehicles and trailers acquired and used while such persons are members of the armed services and are stationed outside this state pursuant to military orders, but this exemption shall not apply to members of the armed services called to active duty for training purposes for periods of less than six months and shall not apply to the use of motor vehicles or trailers acquired less than thirty days prior to the discharge or release from active duty of any person from the armed services.

[1980 c 37 § 65. Formerly RCW 82.12.030(15).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0267 Exemptions--Use of semen in artificial insemination of livestock.

The provisions of this chapter shall not apply in respect to the use of semen in the artificial insemination of livestock.

[1980 c 37 § 66. Formerly RCW 82.12.030(16).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0268 Exemptions--Use of form lumber by persons engaged in constructing, repairing, etc., structures for consumers.

The provisions of this chapter shall not apply in respect to the use of form lumber by any person engaged in the constructing, repairing, decorating or improving of new or existing buildings or other structures under, upon or above real property of or for consumers: PROVIDED, That such lumber is used or to be used first by such person for the molding of

concrete in a single such contract, project or job and is thereafter incorporated into the product of that same contract, project or job as an ingredient or component thereof.

[1980 c 37 § 67. Formerly RCW 82.12.030(17).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.02685 Exemptions--Use of tangible personal property related to agricultural employee housing.

(1) The provisions of this chapter shall not apply in respect to the use of tangible personal property that becomes an ingredient or component of buildings or other structures used as agricultural employee housing during the course of constructing, repairing, decorating, or improving the buildings or other structures by any person.

(2) The exemption provided in this section for agricultural employee housing provided to year-round employees of the agricultural employer, only applies if that housing is built to the current building code for single-family or multifamily dwellings according to the state building code, chapter 19.27 RCW.

(3) Any agricultural employee housing built under this section shall be used according to this section for at least five consecutive years from the date the housing is approved for occupancy, or the full amount of a tax otherwise due shall be immediately due and payable together with interest, but not penalties, from the date the housing is approved for occupancy until the date of payment. If at any time agricultural employee housing that is not located on agricultural land ceases to be used in the manner specified in subsection (2) of this section, the full amount of tax otherwise due shall be immediately due and payable with interest, but not penalties, from the date the housing ceases to be used as agricultural employee housing until the date of payment.

(4) The exemption provided in this section shall not apply to housing built for the occupancy of an employer, family members of an employer, or persons owning stock or shares in a farm partnership or corporation business.

(5) The definitions in RCW 82.08.02745(5) apply to this section.

[1997 c 438 § 2; 1996 c 117 § 2.]

Notes:

Effective date--1997 c 438: See note following RCW 82.08.02745.

Effective date--1996 c 117: See note following RCW 82.08.02745.

RCW 82.12.0269 Exemptions--Use of sand, gravel, or rock to extent of labor and service charges for mining, sorting, crushing, etc., thereof from county or city quarry for public road purposes.

The provisions of this chapter shall not apply in respect to the use of any sand, gravel, or rock to the extent of the cost of or charges made for labor and services performed in respect to the mining, sorting, crushing, screening, washing, hauling, and stockpiling such sand, gravel, or

rock, when such sand, gravel, or rock is taken from a pit or quarry which is owned by or leased to a county or a city, and such sand, gravel, or rock is (1) either stockpiled in said pit or quarry for placement or is placed on the street, road, place, or highway of the county or city by the county or city itself, or (2) sold by the county or city to a county, or a city at actual cost for placement on a publicly owned street, road, place, or highway. The exemption provided for in this section shall not apply to the use of such material to the extent of the cost of or charge made for such labor and services, if the material is used for other than public road purposes or is sold otherwise than as provided for in this section.

[1980 c 37 § 68. Formerly RCW 82.12.030(18).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0271 Exemptions--Use of wearing apparel only as a sample for display for sale.

The provisions of this chapter shall not apply in respect to the use of wearing apparel only as a sample for display for the purpose of effecting sales of goods represented by such sample.

[1980 c 37 § 69. Formerly RCW 82.12.030(19).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0272 Exemptions--Use of tangible personal property in single trade shows.

The provisions of this chapter shall not apply in respect to the use of tangible personal property held for sale and displayed in single trade shows for a period not in excess of thirty days, the primary purpose of which is to promote the sale of products or services.

[1980 c 37 § 70. Formerly RCW 82.12.030(20).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0273 Exemptions--Use of pollen.

The provisions of this chapter shall not apply in respect to the use of pollen.

[1980 c 37 § 71. Formerly RCW 82.12.030(21).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0274 Exemptions--Use of tangible personal property by political

subdivision resulting from annexation or incorporation.

The provisions of this chapter shall not apply in respect to the use of the personal property of one political subdivision by another political subdivision directly or indirectly arising out of or resulting from the annexation or incorporation of any part of the territory of one political subdivision by another.

[1980 c 37 § 72. Formerly RCW 82.12.030(22).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.02745 Exemptions--Use by free hospitals of certain items.

(1) The provisions of this chapter shall not apply in respect to the use by free hospitals of items reasonably necessary for the operation of, and provision of health care by, free hospitals.

(2) As used in this section, "free hospital" means a hospital that does not charge patients for health care provided by the hospital.

[1993 c 205 § 2.]

Notes:

Effective date--1993 c 205: See note following RCW 82.08.02795.

RCW 82.12.02747 Exemptions--Use by blood, bone, or tissue bank--Exceptions.

The provisions of this chapter do not apply in respect to the use of medical supplies, chemicals, or materials by a blood, bone, or tissue bank. The definitions in RCW 82.04.324 apply to this section. The exemption in this section does not apply to the use of construction materials, office equipment, building equipment, administrative supplies, or vehicles.

[1995 2nd sp.s. c 9 § 5.]

Notes:

Effective date--1995 2nd sp.s. c 9: See note following RCW 84.36.035.

RCW 82.12.02748 Exemptions--Use of human blood, tissue, organs, bodies, or body parts for medical research or quality control testing.

The provisions of this chapter shall not apply in respect to the use of human blood, tissue, organs, bodies, or body parts for medical research and quality control testing purposes.

[1996 c 141 § 2.]

Notes:

Effective date--1996 c 141: See note following RCW 82.08.02806.

RCW 82.12.0275 Exemptions--Use of prescription drugs.

The provisions of this chapter shall not apply in respect to the use of prescription drugs, including the use by the state or a political subdivision or municipal corporation thereof of drugs to be dispensed to patients by prescription without charge. The term "prescription drugs" shall

include any medicine, drug, prescription lens, or other substance other than food for use in the diagnosis, cure, mitigation, treatment, or prevention of disease or other ailment in humans, or for use for family planning purposes, including the prevention of conception, supplied:

(1) By a family planning clinic that is under contract with the department of health to provide family planning services; or

(2) Under the written prescription to a pharmacist by a practitioner authorized by law of this state or laws of another jurisdiction to issue prescriptions; or

(3) Upon an oral prescription of such practitioner which is reduced promptly to writing and filed by a duly licensed pharmacist; or

(4) By refilling any such written or oral prescription if such refilling is authorized by the prescriber either in the original prescription or by oral order which is reduced promptly to writing and filed by the pharmacist; or

(5) By physicians or optometrists by way of written directions and specifications for the preparation, grinding, and fabrication of lenses intended to aid or correct visual defects or anomalies of humans.

[1993 sp.s. c 25 § 309; 1980 c 37 § 73. Formerly RCW 82.12.030(23).]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Finding--1993 sp.s. c 25: See note following RCW 82.08.0281.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0276 Exemptions--Use of returnable containers for beverages and foods.

The provisions of this chapter shall not apply in respect to the use of returnable containers for beverages and foods, including but not limited to soft drinks, milk, beer, and mixers.

[1980 c 37 § 74. Formerly RCW 82.12.030(24).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0277 Exemptions--Use of certain medical items.

The provisions of this chapter shall not apply in respect to the use of insulin; prosthetic devices and the components thereof; dental appliances, devices, restorations, and substitutes, and the components thereof, including but not limited to full and partial dentures, crowns, inlays, fillings, braces, and retainers; orthotic devices prescribed for an individual by a person licensed under chapters 18.22, 18.25, 18.57, or 18.71 RCW; hearing instruments dispensed or fitted by a person licensed or certified under chapter 18.35 RCW, and the components thereof; medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a person licensed under chapter 18.36A RCW; ostomic items; and

medically prescribed oxygen, including, but not limited to, oxygen concentrator systems, oxygen enricher systems, liquid oxygen systems, and gaseous, bottled oxygen systems prescribed for an individual by a person licensed under chapter 18.57 or 18.71 RCW for use in the medical treatment of that individual.

[2001 c 75 § 2; 1998 c 168 § 3; 1997 c 224 § 2; 1996 c 162 § 2; 1991 c 250 § 3; 1986 c 255 § 2; 1980 c 86 § 2; 1980 c 37 § 75. Formerly RCW 82.12.030(25).]

NOTES:

Effective date--2001 c 75: See note following RCW 82.08.0283.

Effective date--1998 c 168: See note following RCW 82.04.120.

Effective date--1997 c 224: See note following RCW 82.08.0283.

Effective date--1996 c 162: See note following RCW 82.08.0283.

Finding--Intent--1991 c 250: See note following RCW 82.08.0283.

Effective date--1986 c 255: See note following RCW 82.08.0283.

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0279 Exemptions--Use of ferry vessels by the state or local governmental units--Components thereof.

The provisions of this chapter shall not apply in respect to the use of ferry vessels of the state of Washington or of local governmental units in the state of Washington in transporting pedestrian or vehicular traffic within and outside the territorial waters of the state and in respect to the use of tangible personal property which becomes a component part of any such ferry vessel.

[1980 c 37 § 77. Formerly RCW 82.12.030(27).]

Notes:

Intent--1980 c 37: See note following RCW 82.04.4281.

RCW 82.12.0282 Exemptions--Use of vans as ride-sharing vehicles.

The tax imposed by this chapter shall not apply with respect to the use of passenger motor vehicles used as ride-sharing vehicles by not less than five persons, including the driver, with a gross vehicle weight not to exceed 10,000 pounds where the primary usage is for commuter ride-sharing, as defined in RCW 46.74.010, by not less than four persons including the driver when at least two of those persons are confined to wheelchairs when riding, or passenger motor vehicles where the primary usage is for ride-sharing for persons with special transportation needs, as defined in RCW 46.74.010, if the vehicles are used as ride-sharing vehicles for thirty-six consecutive months beginning with the date of first use.

To qualify for the tax exemption, those passenger motor vehicles with five or six passengers, including the driver, used for commuter ride-sharing, must be operated either within the state's eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70.94 RCW or in other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan. Additionally at least one of the following conditions must apply: (1) The vehicle must be operated by a public transportation

agency for the general public; or (2) the vehicle must be used by a major employer, as defined in RCW 70.94.524 as an element of its commute trip reduction program for their employees; or (3) the vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency serving the area where the employees live or work. Individual employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the commuter ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program.

[2001 c 320 § 5; 1999 c 358 § 11; 1996 c 88 § 4; 1993 c 488 § 4; 1980 c 166 § 2.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Construction--1996 c 88: "This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1996 c 88 § 5.]

Severability--1996 c 88: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1996 c 88 § 6.]

Effective date--1996 c 88: "This act shall take effect July 1, 1996." [1996 c 88 § 7.]

Finding--Annual recertification rule--Report--1993 c 488: See notes following RCW 82.08.0287.

Severability--1980 c 166: See note following RCW 82.08.0287.

Ride-sharing vehicles--Special plates: RCW 46.16.023.

RCW 82.12.0283 Exemptions--Use of certain irrigation equipment.

The provisions of this chapter shall not apply to the use of irrigation equipment if:

- (1) The irrigation equipment was purchased by the lessor for the purpose of irrigating land controlled by the lessor;
- (2) The lessor has paid tax under RCW 82.08.020 or 82.12.020 in respect to the irrigation equipment;
- (3) The irrigation equipment is attached to the land in whole or in part; and
- (4) The irrigation equipment is leased to the lessee as an incidental part of the lease of the underlying land to the lessee and is used solely on such land.

[1983 1st ex.s. c 55 § 6.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

RCW 82.12.0284 Exemptions--Use of computers or computer components, accessories, or software donated to schools or colleges.

The provisions of this chapter shall not apply in respect to the use of computers, computer components, computer accessories, or computer software irrevocably donated to any public or private nonprofit school or college, as defined under chapter 84.36 RCW, in this state. For purposes of this section, "computer" means a data processor that can perform substantial

computation, including numerous arithmetic or logic operations, without intervention by a human operator during the run.

[1983 1st ex.s. c 55 § 7.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

RCW 82.12.02915 Exemptions--Use of items by health or social welfare organizations for alternative housing for youth in crisis.

The provisions of this chapter shall not apply in respect to the use of any item acquired by a health or social welfare organization, as defined in RCW 82.04.431, of items necessary for new construction of alternative housing for youth in crisis, so long as the facility will be a licensed agency under chapter 74.15 RCW, upon completion.

[1998 c 183 § 2; 1997 c 386 § 57; 1995 c 346 § 2.]

Notes:

Effective date--1997 c 386 §§ 56, 57: See note following RCW 82.08.02915.

Effective date--1995 c 346: See note following RCW 82.08.02915.

Youth in crisis--Definition--Limited purpose: RCW 82.08.02917.

RCW 82.12.02917 Exemptions--Use of amusement and recreation services by nonprofit youth organization.

The provisions of this chapter shall not apply in respect to the use of amusement and recreation services by a nonprofit youth organization, as defined in RCW 82.04.4271, to members of the organization.

[1999 c 358 § 7.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

RCW 82.12.0293 Exemptions--Use of food products for human consumption.

(1) The provisions of this chapter shall not apply in respect to the use of food products for human consumption.

"Food products" include cereals and cereal products, oleomargarine, meat and meat products including livestock sold for personal consumption, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products.

"Food products" include milk and milk products, milk shakes, malted milks, and any other similar type beverages which are composed at least in part of milk or a milk product and which require the use of milk or a milk product in their preparation.

"Food products" include all fruit juices, vegetable juices, and other beverages except bottled water, spirituous, malt or vinous liquors or carbonated beverages, whether liquid or frozen.

"Food products" do not include medicines and preparations in liquid, powdered, granular, tablet, capsule, lozenge, and pill form sold as dietary supplements or adjuncts.

(2) The exemption of "food products" provided for in subsection (1) of this section shall not apply: (a) When the food products are ordinarily sold for immediate consumption on or near a location at which parking facilities are provided primarily for the use of patrons in consuming the products purchased at the location, even though such products are sold on a "takeout" or "to go" order and are actually packaged or wrapped and taken from the premises of the retailer, or (b) when the food products are sold for consumption within a place, the entrance to which is subject to an admission charge, except for national and state parks and monuments, or (c) to a food product, when sold by the retail vendor, which by law must be handled on the vendor's premises by a person with a food and beverage service worker's permit under RCW 69.06.010, including but not be limited to sandwiches prepared or chicken cooked on the premises, deli trays, home-delivered pizzas or meals, and salad bars but excluding:

(i) Raw meat prepared by persons who slaughter animals, including fish and fowl, or dress or wrap slaughtered raw meat such as fish mongers, butchers, or meat wrappers;

(ii) Meat and cheese sliced and/or wrapped, in any quantity determined by the buyer, sold by vendors such as meat markets, delicatessens, and grocery stores;

(iii) Bakeries which only sell baked goods;

(iv) Combination bakery businesses, as prescribed by rule of the department, to the extent that sales of baked goods are separately accounted for and the baked goods claimed for exemption are not sold as part of meals or with beverages in unsealed containers; or

(v) Bulk food products sold from bins or barrels, including but not limited to flour, fruits, vegetables, sugar, salt, candy, chips, and cocoa.

(3) Notwithstanding anything in this section to the contrary, the exemption of "food products" provided in this section shall apply to food products which are furnished, prepared, or served as meals:

(a) Under a state administered nutrition program for the aged as provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW 74.38.040(6); or

(b) Which are provided to senior citizens, disabled persons, or low-income persons by a not-for-profit organization organized under chapter 24.03 or 24.12 RCW.

[1988 c 103 § 2; 1986 c 182 § 2; 1985 c 104 § 2; 1982 1st ex.s. c 35 § 34.]

Notes:

Effective date--1988 c 103: See note following RCW 82.08.0293.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.12.0294 Exemptions--Use of feed for cultivating or raising fish for sale.

The provisions of this chapter shall not apply in respect to the use of feed by persons for the cultivating or raising for sale of fish entirely within confined rearing areas on the person's own land or on land in which the person has a present right of possession.

[1985 c 148 § 4.]

RCW 82.12.0295 Exemptions--Lease amounts and repurchase amount for certain property under sale/leaseback agreement.

The provisions of this chapter shall not apply with respect to lease amounts paid by a seller/lessee to a lessor after April 3, 1986, under a sale/leaseback agreement in respect to property, including equipment and components, used by the seller/lessee primarily in the business of canning, preserving, freezing, or dehydrating fresh fruits, vegetables, and fish, nor to the purchase amount paid by the lessee pursuant to an option to purchase at the end of the lease term: PROVIDED, That the seller/lessee previously paid the tax imposed by this chapter or chapter 82.08 RCW at the time of acquisition of the property, including equipment and components.

[1986 c 231 § 4.]

RCW 82.12.0296 Exemptions--Use of feed consumed by livestock at a public livestock market.

The provisions of this chapter shall not apply with respect to the use of feed consumed by livestock at a public livestock market.

[1986 c 265 § 2.]

RCW 82.12.0297 Exemptions--Use of food purchased with food stamps.

The provisions of this chapter shall not apply with respect to the use of eligible foods which are purchased with coupons issued under the food stamp act of 1977 or food stamp or coupon benefits transferred electronically, notwithstanding anything to the contrary in RCW 82.12.0293.

As used in this section, "eligible foods" shall have the same meaning as that established under federal law for purposes of the food stamp act of 1977.

[1998 c 79 § 19; 1987 c 28 § 2.]

Notes:

Effective date--1987 c 28: See note following RCW 82.08.0297.

RCW 82.12.0298 Exemptions--Use of diesel fuel in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state.

The provisions of this chapter shall not apply with respect to the use of diesel fuel in the operation of watercraft in commercial deep sea fishing operations or commercial passenger fishing boat operations by persons who are regularly engaged in the business of commercial deep sea fishing or commercial passenger fishing boat operations outside the territorial waters of this state.

For purposes of this section, a person is not regularly engaged in the business of

commercial deep sea fishing or the operation of a commercial passenger fishing boat if the person has gross receipts from these operations of less than five thousand dollars a year.

[1987 c 494 § 2.]

RCW 82.12.031 Exemptions--Use by artistic or cultural organizations of certain objects.

The provisions of this chapter shall not apply in respect to the use by artistic or cultural organizations of:

- (1) Objects of art;
- (2) Objects of cultural value;
- (3) Objects to be used in the creation of a work of art, other than tools; or
- (4) Objects to be used in displaying art objects or presenting artistic or cultural exhibitions or performances.

[1981 c 140 § 5.]

Notes:

"Artistic or cultural organization" defined: RCW 82.04.4328.

RCW 82.12.0311 Exemptions--Use of materials and supplies in packing horticultural products.

The provisions of this chapter shall not apply with respect to the use of materials and supplies directly used in the packing of fresh perishable horticultural products by any person entitled to a deduction under RCW 82.04.4287 either as an agent or an independent contractor.

[1988 c 68 § 2.]

RCW 82.12.0315 Exemptions--Rental or sales related to motion picture or video productions--Exceptions.

- (1) The provisions of this chapter shall not apply in respect to the use of:
 - (a) Production equipment rented to a motion picture or video production business;
 - (b) Production equipment acquired and used by a motion picture or video production business in another state, if the acquisition and use occurred more than ninety days before the time the motion picture or video production business entered this state.

(2) As used in this section, "production equipment" and "motion picture or video production business" have the meanings given in RCW 82.08.0315.

(3) The exemption provided for in this section shall not apply to the use of production equipment rented to, or production equipment acquired and used by, a motion picture or video production business that is engaged, to any degree, in the production of erotic material, as defined in RCW 9.68.050.

[1995 2nd sp.s. c 5 § 2.]

Notes:

Effective date--1995 2nd sp.s. c 5: See note following RCW 82.08.0315.

RCW 82.12.0316 Exemptions--Sales of cigarettes by Indian retailer under cigarette tax contracts.

The provisions of this chapter shall not apply in respect to the use of cigarettes sold by an Indian retailer during the effective period of a cigarette tax contract subject to RCW 43.06.455.

[2001 c 235 § 5.]

NOTES:

Intent--Finding--2001 c 235: See RCW 43.06.450.

RCW 82.12.032 Exemption--Use of used park model trailers.

The provisions of this chapter shall not apply with respect to the use of used park model trailers, as defined in RCW 82.45.032.

[2001 c 282 § 4.]

NOTES:

Intent--Effective date--2001 c 282: See notes following RCW 82.08.032.

RCW 82.12.033 Exemption--Use of certain used mobile homes.

The tax imposed by RCW 82.12.020 shall not apply in respect to:

(1) The use of used mobile homes as defined in RCW 82.45.032.

(2) The use of a mobile home acquired by renting or leasing if the rental agreement or lease exceeds thirty days in duration and if the rental or lease of the mobile home is not conducted jointly with the provision of short-term lodging for transients.

[1986 c 211 § 3; 1979 ex.s. c 266 § 4.]

RCW 82.12.034 Exemption--Use of used floating homes.

The provisions of this chapter shall not apply with respect to the use of used floating homes, as defined in RCW 82.45.032.

[1984 c 192 § 4.]

RCW 82.12.0345 Exemptions--Use of newspapers.

The tax imposed by RCW 82.12.020 shall not apply in respect to the use of newspapers.

[1994 c 124 § 11.]

RCW 82.12.0347 Exemptions--Use of academic transcripts.

The provisions of this chapter shall not apply in respect to the use of academic transcripts.

[1996 c 272 § 3.]

Notes:

Effective date--1996 c 272: See note following RCW 82.04.399.

RCW 82.12.035 Credit for retail sales or use taxes paid to other jurisdictions with respect to property used.

A credit shall be allowed against the taxes imposed by this chapter upon the use of tangible personal property, or services taxable under RCW 82.04.050(3)(a), in the state of Washington in the amount that the present user thereof or his or her bailor or donor has paid a retail sales or use tax with respect to such property to any other state of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof, prior to the use of such property in Washington.

[1996 c 148 § 6; 1987 c 27 § 2; 1967 ex.s. c 89 § 5.]

Notes:

Severability--Effective date--1996 c 148: See notes following RCW 82.04.050.

RCW 82.12.036 Exemptions and credits--Pollution control facilities.

See chapter 82.34 RCW.

RCW 82.12.037 Credits and refunds--Debts deductible as worthless.

A seller is entitled to a credit or refund for use taxes previously paid on debts which are deductible as worthless for federal income tax purposes.

[1982 1st ex.s. c 35 § 36.]

Notes:

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.12.038 Exemptions--Vehicle battery core deposits or credits--Replacement vehicle tire fees--"Core deposits or credits" defined.

The provisions of this chapter shall not apply: (1) To the value of core deposits or credits in a retail or wholesale sale; or (2) to the fees imposed under RCW 70.95.510 upon the sale of a new replacement vehicle tire. For purposes of this section, the term "core deposits or credits" means the amount representing the value of returnable products such as batteries, starters, brakes, and other products with returnable value added for the purpose of recycling or remanufacturing.

[1989 c 431 § 46.]

Notes:

Severability--Section captions not law--1989 c 431: See RCW 70.95.901 and 70.95.902.

RCW 82.12.040 Retailers to collect tax--Penalty.

(1) Every person who maintains in this state a place of business or a stock of goods, or engages in business activities within this state, shall obtain from the department a certificate of registration, and shall, at the time of making sales, or making transfers of either possession or title or both, of tangible personal property for use in this state, collect from the purchasers or transferees the tax imposed under this chapter. For the purposes of this chapter, the phrase "maintains in this state a place of business" shall include the solicitation of sales and/or taking of orders by sales agents or traveling representatives. For the purposes of this chapter, "engages in business activity within this state" includes every activity which is sufficient under the Constitution of the United States for this state to require collection of tax under this chapter. The department shall in rules specify activities which constitute engaging in business activity within this state, and shall keep the rules current with future court interpretations of the Constitution of the United States.

(2) Every person who engages in this state in the business of acting as an independent selling agent for persons who do not hold a valid certificate of registration, and who receives compensation by reason of sales of tangible personal property of his principals made for use in this state, shall, at the time such sales are made, collect from the purchasers the tax imposed under this chapter, and for that purpose shall be deemed a retailer as defined in this chapter.

(3) The tax required to be collected by this chapter shall be deemed to be held in trust by the retailer until paid to the department and any retailer who appropriates or converts the tax collected to his own use or to any use other than the payment of the tax provided herein to the extent that the money required to be collected is not available for payment on the due date as prescribed shall be guilty of a misdemeanor. In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay the same to the department in the manner prescribed, whether such failure is the result of his own acts or the result of acts or conditions beyond his control, he shall nevertheless, be personally liable to the state for the amount of such tax, unless the seller has taken from the buyer in good faith a copy of a direct pay permit issued under RCW 82.32.087.

(4) Any retailer who refunds, remits, or rebates to a purchaser, or transferee, either directly or indirectly, and by whatever means, all or any part of the tax levied by this chapter shall be guilty of a misdemeanor.

[2001 c 188 § 5; 1986 c 48 § 1; 1971 ex.s. c 299 § 11; 1961 c 293 § 11; 1961 c 15 § 82.12.040. Prior: 1955 c 389 § 27; 1945 c 249 § 7; 1941 c 178 § 10; 1939 c 225 § 16; Rem. Supp. 1945 § 8370-33; prior: 1935 c 180 § 33.]

NOTES:

Finding--Intent--Effective date--2001 c 188: See notes following RCW 82.32.087.

Effective date--1986 c 48: "This act shall take effect July 1, 1986." [1986 c 48 § 2.]

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Project on exemption reporting requirements: RCW 82.32.440.

RCW 82.12.045 Collection of tax on motor vehicles by county auditor or director of

licensing--Remittance.

(1) In the collection of the use tax on motor vehicles, the department of revenue may designate the county auditors of the several counties of the state as its collecting agents. Upon such designation, it shall be the duty of each county auditor to collect the tax at the time an applicant applies for the registration of, and transfer of title to, the motor vehicle, except in the following instances:

(a) Where the applicant exhibits a dealer's report of sale showing that the retail sales tax has been collected by the dealer;

(b) Where the application is for the renewal of registration;

(c) Where the applicant presents a written statement signed by the department of revenue, or its duly authorized agent showing that no use tax is legally due; or

(d) Where the applicant presents satisfactory evidence showing that the retail sales tax or the use tax has been paid by him on the vehicle in question.

(2) The term "motor vehicle," as used in this section means and includes all motor vehicles, trailers and semitrailers used, or of a type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads, facilities for human habitation, and vehicles carrying exempt licenses.

(3) It shall be the duty of every applicant for registration and transfer of certificate of title who is subject to payment of tax under this section to declare upon his application the value of the vehicle for which application is made, which shall consist of the consideration paid or contracted to be paid therefor.

(4) Each county auditor who acts as agent of the department of revenue shall at the time of remitting license fee receipts on motor vehicles subject to the provisions of this section pay over and account to the state treasurer for all use tax revenue collected under this section, after first deducting as his collection fee the sum of two dollars for each motor vehicle upon which the tax has been collected. All revenue received by the state treasurer under this section shall be credited to the general fund. The auditor's collection fee shall be deposited in the county current expense fund. A duplicate of the county auditor's transmittal report to the state treasurer shall be forwarded forthwith to the department of revenue.

(5) Any applicant who has paid use tax to a county auditor under this section may apply to the department of revenue for refund thereof if he has reason to believe that such tax was not legally due and owing. No refund shall be allowed unless application therefor is received by the department of revenue within the statutory period for assessment of taxes, penalties, or interest prescribed by RCW 82.32.050(3). Upon receipt of an application for refund the department of revenue shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

(6) The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32 RCW, inclusive, for the collection of the tax imposed by this chapter. The department of revenue shall have power to promulgate such rules as may be necessary to administer the provisions of this section. Any duties required by this section to be

performed by the county auditor may be performed by the director of licensing but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

[1996 c 149 § 19; 1983 c 77 § 2; 1979 c 158 § 222; 1969 ex.s. c 10 § 1; 1963 c 21 § 1; 1961 c 15 § 82.12.045. Prior: 1951 c 37 § 1.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

RCW 82.12.060 Installment sales, leases, bailments.

In the case of installment sales and leases of personal property, the department, by regulation, may provide for the collection of taxes upon the installments of the purchase price, or amount of rental, as of the time the same fall due.

In the case of property acquired by bailment, the department, by regulation, may provide for payment of the tax due in installments based on the reasonable rental for the property as determined under RCW 82.12.010(1).

[1975 1st ex.s. c 278 § 54; 1961 c 293 § 16; 1961 c 15 § 82.12.060. Prior: 1959 ex.s. c 3 § 13; 1959 c 197 § 8; prior: 1941 c 178 § 11, part; Rem. Supp. 1941 § 8370-34a, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.12.070 Tax may be paid on cash receipts basis if books are so kept--Exemption for debts deductible as worthless.

The department of revenue, by general regulation, shall provide that a taxpayer whose regular books of account are kept on a cash receipts basis may file returns based upon his cash receipts for each reporting period and pay the tax herein provided upon such basis in lieu of reporting and paying the tax on all sales made during such period. A taxpayer filing returns on a cash receipts basis is not required to pay such tax on debts which are deductible as worthless for federal income tax purposes.

[1982 1st ex.s. c 35 § 38; 1975 1st ex.s. c 278 § 55; 1961 c 15 § 82.12.070. Prior: 1959 ex.s. c 3 § 14; 1959 c 197 § 9; prior: 1941 c 178 § 11, part; Rem. Supp. 1941 § 8370-34a, part.]

Notes:

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.12.080 Administration.

The provisions of chapter 82.32 RCW, insofar as applicable, shall have full force and application with respect to taxes imposed under the provisions of this chapter.

[1961 c 15 § 82.12.080. Prior: 1949 c 228 § 9, part; 1945 c 249 § 8, part; 1943 c 156 § 10, part; 1939 c 225 § 18, part; 1937 c 191 § 4, part; 1935 c 180 § 35, part; Rem. Supp. 1949 § 8470-35, part.]

RCW 82.12.800 Exemptions--Uses of vessel, vessel's trailer by manufacturer.

(1) The tax imposed under RCW 82.12.020 shall not apply to the following uses of a vessel, as defined in RCW 88.02.010, by the manufacturer of the vessel:

(a) Activities to test, set-up, repair, remodel, evaluate, or otherwise make a vessel seaworthy, to include performance, endurance, and sink testing, if the vessel is to be held for sale;

(b) Training activities of a manufacturer's employees, agents, or subcontractors involved in the development and manufacturing of the manufacturer's vessels, if the vessel is to be held for sale;

(c) Activities to promote the sale of the manufacturer's vessels, to include photography and video sessions to be used in promotional materials; traveling directly to and from vessel promotional events for the express purpose of displaying a manufacturer's vessels;

(d) Any vessels loaned or donated to a civic, religious, nonprofit, or educational organization for continuous periods of use not exceeding seventy-two hours, or longer if approved by the department; or to vessels loaned or donated to governmental entities;

(e) Direct transporting, displaying, or demonstrating any vessel at a wholesale or retail vessel show;

(f) Delivery of a vessel to a buyer, vessel manufacturer, registered vessel dealer as defined in RCW 88.02.010, or to any other person involved in the manufacturing or sale of that vessel for the purpose of the manufacturing or sale of that vessel; and

(g) Displaying, showing, and operating a vessel for sale to a prospective buyer to include the short-term testing, operating, and examining by a prospective buyer.

(2) Subsection (1) of this section shall apply to any trailer or other similar apparatus used to transport, display, show, or operate a vessel, if the trailer or other similar apparatus is held for sale.

[1997 c 293 § 1.]

RCW 82.12.801 Exemptions--Uses of vessel, vessel's trailer by dealer.

(1) The tax imposed under RCW 82.12.020 shall not apply to the following uses of a vessel, as defined in RCW 88.02.010, by a vessel dealer registered under chapter 88.02 RCW:

(a) Activities to test, set-up, repair, remodel, evaluate, or otherwise make a vessel seaworthy, if the vessel is held for sale;

(b) Training activity of a dealer's employees, agents, or subcontractors involved in the sale of the dealer's vessels, if the vessel is held for sale;

(c) Activities to promote the sale of the dealer's vessels, to include photography and video sessions to be used in promotional materials; traveling directly to and from promotional vessel events for the express purpose of displaying a dealer's vessels for sale, provided it is displayed on the vessel that it is, in fact, for sale and the identification of the registered vessel dealer offering the vessel for sale is also displayed on the vessel;

(d) Any vessel loaned or donated to a civic, religious, nonprofit, or educational

organization for continuous periods of use not exceeding seventy-two hours, or longer if approved by the department; or to vessels loaned or donated to governmental entities;

(e) Direct transporting, displaying, or demonstrating any vessel at a wholesale or retail vessel show;

(f) Delivery of a vessel to a buyer, vessel manufacturer, registered vessel dealer as defined in RCW 88.02.010, or to any other person involved in the manufacturing or sale of that vessel for the purpose of the manufacturing or sale of that vessel; and

(g) Displaying, showing, and operating a vessel for sale to a prospective buyer to include the short-term testing, operating, and examining by a prospective buyer.

(2) Subsection (1) of this section shall apply to any trailer or other similar apparatus used to transport, display, show, or operate a vessel, if the trailer or other similar apparatus is held for sale.

[1997 c 293 § 2.]

RCW 82.12.802 Vessels held in inventory by dealer or manufacturer--Tax on personal use--Documentation--Rules.

If a vessel held in inventory is used by a vessel dealer or vessel manufacturer for personal use, use tax shall be due based only on the reasonable rental value of the vessel used, but only if the vessel dealer or manufacturer can show that the vessel is truly held for sale and that the dealer or manufacturer is and has been making good faith efforts to sell the vessel. The department may by rule require dealers and manufacturers to provide vessel logs or other documentation showing that vessels are truly held for sale.

[1997 c 293 § 3.]

RCW 82.12.810 Exemptions--Air pollution control facilities at a thermal electric generation facility--Exceptions--Payments on cessation of operation.

(1) For the purposes of this section, "air pollution control facilities" mean any treatment works, control devices and disposal systems, machinery, equipment, structures, property, property improvements, and accessories, that are installed or acquired for the primary purpose of reducing, controlling, or disposing of industrial waste that, if released to the outdoor atmosphere, could cause air pollution, or that are required to meet regulatory requirements applicable to their construction, installation, or operation.

(2) The provisions of this chapter do not apply in respect to the use of air pollution control facilities installed and used by a light and power business, as defined in RCW 82.16.010, in generating electric power.

(3) The exemption provided under this section applies only to air pollution control facilities that are:

(a) Constructed or installed after May 15, 1997, and used in a thermal electric generation facility placed in operation after December 31, 1969, and before July 1, 1975; and

(b) Constructed or installed to meet applicable regulatory requirements established under

state or federal law, including the Washington clean air act, chapter 70.94 RCW.

(4) This section does not apply to the use of tangible personal property for maintenance or repairs of the pollution control equipment.

(5) If production of electricity at a thermal electric generation facility for any calendar year after 2002 and before 2023 falls below a twenty percent annual capacity factor for the generation facility, all or a portion of the tax previously exempted under this section in respect to construction or installation of air pollution control facilities at the generation facility shall be due according to the schedule provided in RCW 82.08.810(5).

(6) RCW 82.32.393 applies to this section.

[1997 c 368 § 3.]

Notes:

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

RCW 82.12.811 Exemptions--Coal used at coal-fired thermal electric generation facility--Application--Demonstration of progress in air pollution control--Notice of emissions violations--Reapplication--Payments on cessation of operation.

(1) For the purposes of this section:

(a) "Air pollution control facilities" means any treatment works, control devices and disposal systems, machinery, equipment, structure, property, property improvements, and accessories, that are installed or acquired for the primary purpose of reducing, controlling, or disposing of industrial waste that, if released to the outdoor atmosphere, could cause air pollution, or that are required to meet regulatory requirements applicable to their construction, installation, or operation; and

(b) "Generation facility" means a coal-fired thermal electric generation facility placed in operation after December 3, 1969, and before July 1, 1975.

(2) Beginning January 1, 1999, the provisions of this chapter do not apply in respect to the use of coal to generate electric power at a generation facility operated by a business if the following conditions are met:

(a) The owners must make an application to the department of revenue for a tax exemption;

(b) The owners must make a demonstration to the department of ecology that the owners have made reasonable initial progress to install air pollution control facilities to meet applicable regulatory requirements established under state or federal law, including the Washington clean air act, chapter 70.94 RCW;

(c) Continued progress must be made on the development of air pollution control facilities to meet the requirements of the permit; and

(d) The generation facility must emit no more than ten thousand tons of sulfur dioxide during a previous consecutive twelve-month period.

(3) During a consecutive twelve-month period, if the generation facility is found to be in violation of excessive sulfur dioxide emissions from a regional air pollution control authority or

the department of ecology, the department of ecology shall notify the department of revenue and the owners of the generation facility shall lose their tax exemption under this section. The owners of a generation facility may reapply for the tax exemption when they have once again met the conditions of subsection (2)(d) of this section.

(4) RCW 82.32.393 applies to this section.

[1997 c 368 § 6.]

Notes:

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

RCW 82.12.820 Exemptions--Warehouse and grain elevators and distribution centers.

(1) Wholesalers or third-party warehouse owners who own or operate warehouses or grain elevators, and retailers who own or operate distribution centers, and who have paid the tax levied under RCW 82.12.020 on:

(a) Material-handling equipment and racking equipment; or

(b) Materials incorporated in the construction of a warehouse or grain elevator, are eligible for an exemption on tax paid in the form of a remittance or credit against tax owed. The amount of the remittance or credit is computed under subsection (2) of this section and is based on the state share of use tax.

(2)(a) A person claiming an exemption from state tax in the form of a remittance under this section must pay the tax imposed by RCW 82.12.020 to the department. The person may then apply to the department for remittance of all or part of the tax paid under RCW 82.12.020. For grain elevators with bushel capacity of one million but less than two million, the remittance is equal to fifty percent of the amount of tax paid. For warehouses with square footage of two hundred thousand and for grain elevators with bushel capacity of two million or more, the remittance is equal to one hundred percent of the amount of tax paid for qualifying construction materials, and fifty percent of the amount of tax paid for qualifying material-handling equipment and racking equipment.

(b) The department shall determine eligibility under this section based on information provided by the buyer and through audit and other administrative records. The buyer shall on a quarterly basis submit an information sheet, in a form and manner as required by the department by rule, specifying the amount of exempted tax claimed and the qualifying purchases or acquisitions for which the exemption is claimed. The buyer shall retain, in adequate detail to enable the department to determine whether the equipment or construction meets the criteria under this section: Invoices; proof of tax paid; documents describing the material-handling equipment and racking equipment; location and size of warehouses, if applicable; and construction invoices and documents.

(c) The department shall on a quarterly basis remit or credit exempted amounts to qualifying persons who submitted applications during the previous quarter.

(3) Warehouse, grain elevators, and material-handling equipment and racking equipment for which an exemption, credit, or deferral has been or is being received under chapter 82.60,

82.61, 82.62, or 82.63 RCW or RCW 82.08.02565 or 82.12.02565 are not eligible for any remittance under this section. Materials incorporated in warehouses and grain elevators upon which construction was initiated prior to May 20, 1997, are not eligible for a remittance under this section.

(4) The lessor or owner of the warehouse or grain elevator is not eligible for a remittance or credit under this section unless the underlying ownership of the warehouse or grain elevator and material-handling equipment and racking equipment vests exclusively in the same person, or unless the lessor by written contract agrees to pass the economic benefit of the exemption to the lessee in the form of reduced rent payments.

(5) The definitions in RCW 82.08.820 apply to this section.

[2000 c 103 § 9; 1997 c 450 § 3.]

Notes:

Findings--Intent--Report--Effective date--1997 c 450: See notes following RCW 82.08.820.

RCW 82.12.832 Exemptions--Use of gun safes.

The provisions of this chapter do not apply with respect to the use of gun safes as defined in RCW 82.08.832.

[1998 c 178 § 2.]

Notes:

Effective date--1998 c 178: See note following RCW 82.08.832.

RCW 82.12.834 Exemptions--Sales/leasebacks by regional transit authorities.

This chapter does not apply to the use of tangible personal property by a seller/lessee under a sale/leaseback agreement under RCW 81.112.300 in respect to tangible personal property used by the seller/lessee, or to the use of tangible personal property under an exercise of an option to purchase at the end of the lease term, but only if the seller/lessee previously paid any tax otherwise due under this chapter or chapter 82.08 RCW at the time of acquisition of the tangible personal property.

[2001 c 320 § 6; 2000 2nd sp.s. c 4 § 22.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 82.12.840 Exemptions--Machinery, equipment, or structures that reduce field burning. (Expires January 1, 2006.)

(1) The provisions of this chapter do not apply in respect to the use of machinery and equipment, or tangible personal property that becomes an ingredient or component of eligible machinery and equipment used more than half of the time:

(a) For gathering, densifying, processing, handling, storing, transporting, or incorporating straw or straw-based products that will result in a reduction in field burning of cereal grains and field and turf grass grown for seed; or

(b) To decrease air emissions resulting from field burning of cereal grains and field and turf grass grown for seed.

(2) A person taking the exemption under this section must keep records necessary for the department to verify eligibility under this section.

(3) The department of ecology shall provide the department with the information necessary for the department to administer this section.

(4) This section expires January 1, 2006.

[2000 c 40 § 3.]

Notes:

Intent--Effective date--2000 c 40: See notes following RCW 82.08.840.

RCW 82.12.845 Use of motorcycles loaned to department of licensing.

This chapter does not apply to the use of motorcycles that are loaned to the department of licensing exclusively for the provision of motorcycle training under RCW 46.20.520, or to persons contracting with the department to provide this training.

[2001 c 121 § 1.]

RCW 82.12.850 Exemptions--Conifer seed.

The provisions of this chapter do not apply in respect to the use of conifer seed to grow seedlings if the seedlings are grown by a person other than the owner of the seed. This section applies only if the seedlings will be used for growing timber outside Washington, or if the owner of the conifer seed is an Indian tribe or member and the seedlings will be used for growing timber in Indian country.

If the owner of conifer seed is not able to determine at the time the seed is used in a growing process whether the use of the seed is exempt from tax under this section, the owner may defer payment of the use tax until it is determined that the seedlings will be planted for growing timber in Washington. For the purposes of this section, "Indian country" has the meaning given in RCW 82.24.010.

[2001 c 129 § 3.]

NOTES:

Finding--Intent--Retroactive application--2001 c 129: See notes following RCW 82.08.850.

RCW 82.12.880 Exemptions--Animal pharmaceuticals.

(1) The provisions of this chapter do not apply with respect to the use by farmers or by veterinarians of animal pharmaceuticals approved by the United States department of agriculture or by the United States food and drug administration, if the pharmaceutical is administered to an animal that is raised by a farmer for the purpose of producing for sale an agricultural product.

(2) The definitions in RCW 82.08.880 apply to this section.

[2001 2nd sp.s. c 17 § 2.]

NOTES:

Effective date--2001 2nd sp.s. c 17: See note following RCW 82.08.880.

RCW 82.12.890 Exemptions--Dairy nutrient management equipment and facilities.

The provisions of this chapter do not apply with respect to the use by an eligible person of tangible personal property that becomes an ingredient or component of dairy nutrient management equipment and facilities, as defined in RCW 82.08.890. The equipment and facilities must be used exclusively for activities necessary to maintain a dairy management plan as required under chapter 90.64 RCW. This exemption applies to the use of tangible personal property made after the dairy nutrient management plan is certified under chapter 90.64 RCW. The exemption certificate and recordkeeping requirements of RCW 82.08.890 apply to this section.

[2001 2nd sp.s. c 18 § 3.]

NOTES:

Intent--Effective date--2001 2nd sp.s. c 18: See notes following RCW 82.08.890.

RCW 82.12.900 Exemptions--Anaerobic digesters.

The provisions of this chapter do not apply with respect to the use of anaerobic digesters or tangible personal property that becomes an ingredient or component of anaerobic digesters to treat primarily dairy manure by an eligible person establishing or operating an anaerobic digester, as defined in RCW 82.08.900.

[2001 2nd sp.s. c 18 § 5.]

NOTES:

Intent--Effective date--2001 2nd sp.s. c 18: See notes following RCW 82.08.890.

RCW 82.12.910 Exemptions--Propane or natural gas to heat chicken structures.

(1) The provisions of this chapter do not apply with respect to the use by a farmer of propane or natural gas to heat structures used to house chickens. The propane or natural gas must be used exclusively to heat the structures used to house chickens. The structures must be used exclusively to house chickens that are sold as agricultural products.

(2) The exemption certificate, recordkeeping requirements, and definitions of RCW 82.08.910 apply to this section.

[2001 2nd sp.s. c 25 § 4.]

NOTES:

Purpose--Intent--Part headings not law--2001 2nd sp.s. c 25: See notes following RCW 82.04.260.

RCW 82.12.920 Exemptions--Chicken bedding materials.

(1) The provisions of this chapter do not apply with respect to the use by a farmer of bedding materials used to accumulate and facilitate the removal of chicken manure. The farmer must be raising chickens that are sold as agricultural products.

(2) The exemption certificate, recordkeeping requirements, and definitions of RCW 82.08.920 apply to this section.

[2001 2nd sp.s. c 25 § 6.]

NOTES:

Purpose--Intent--Part headings not law--2001 2nd sp.s. c 25: See notes following RCW 82.04.260.

Chapter 82.14 RCW
LOCAL RETAIL SALES AND USE TAXES

Sections

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82.14.820	Warehouse and grain elevators and distribution centers--Exemption does not apply.
82.14.900	Severability--1970 ex.s. c 94.

NOTES:

Changes in tax law--Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

Direct pay permits: RCW 82.32.087.

High capacity transportation systems--Sales and use tax: RCW 81.104.170.

RCW 82.14.010 Legislative finding--Purpose.

The legislature finds that the several counties and cities of the state lack adequate sources of revenue to carry out essential county and municipal purposes. The legislature further finds that the most efficient and appropriate methods of deriving revenues for such purposes is to vest additional taxing powers in the governing bodies of counties and cities which they may or may not implement. The legislature intends, by enacting this chapter, to provide the means by which essential county and municipal purposes can be financially served should they choose to employ them.

[1970 ex.s. c 94 § 1.]

RCW 82.14.020 Definitions--Where retail sale occurs.

For purposes of this chapter:

(1) A retail sale consisting solely of the sale of tangible personal property shall be deemed to have occurred at the retail outlet at or from which delivery is made to the consumer;

(2) A retail sale consisting essentially of the performance of personal business or professional services shall be deemed to have occurred at the place at which such services were primarily performed, except that for the performance of a tow truck service, as defined in RCW 46.55.010, the retail sale shall be deemed to have occurred at the place of business of the operator of the tow truck service;

(3) A retail sale consisting of the rental of tangible personal property shall be deemed to have occurred (a) in the case of a rental involving periodic rental payments, at the primary place of use by the lessee during the period covered by each payment, or (b) in all other cases, at the place of first use by the lessee;

(4) A retail sale within the scope of RCW 82.04.050(2), and a retail sale of taxable

personal property to be installed by the seller shall be deemed to have occurred at the place where the labor and services involved were primarily performed;

(5) A retail sale consisting of the providing to a consumer of telephone service, as defined in RCW 82.04.065, other than a sale of tangible personal property under subsection (1) of this section or a rental of tangible personal property under subsection (3) of this section, shall be deemed to have occurred at the situs of the telephone or other instrument through which the telephone service is rendered;

(6) A retail sale of linen and uniform supply services is deemed to occur as provided in RCW 82.08.0202;

(7) "City" means a city or town;

(8) The meaning ascribed to words and phrases in chapters 82.04, 82.08 and 82.12 RCW, as now or hereafter amended, insofar as applicable, shall have full force and effect with respect to taxes imposed under authority of this chapter;

(9) "Taxable event" shall mean any retail sale, or any use of an article of tangible personal property, upon which a state tax is imposed pursuant to chapter 82.08 or 82.12 RCW, as they now exist or may hereafter be amended: PROVIDED, HOWEVER, That the term shall not include a retail sale taxable pursuant to RCW 82.08.150, as now or hereafter amended;

(10) "Treasurer or other legal depository" shall mean the treasurer or legal depository of a county or city.

[2001 c 186 § 3; 1997 c 201 § 1; 1983 2nd ex.s. c 3 § 31; 1982 c 211 § 1; 1981 c 144 § 4; 1970 ex.s. c 94 § 3.]

NOTES:

Finding--Purpose--Effective date--2001 c 186: See notes following RCW 82.08.0202.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Intent--Severability--Effective date--1981 c 144: See notes following RCW 82.16.010.

RCW 82.14.030 Sales and use taxes authorized--Additional taxes authorized--Maximum rates.

(1) The governing body of any county or city while not required by legislative mandate to do so, may, by resolution or ordinance for the purposes authorized by this chapter, fix and impose a sales and use tax in accordance with the terms of this chapter. Such tax shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW, upon the occurrence of any taxable event within the county or city as the case may be: PROVIDED, That except as provided in RCW 82.14.230, this sales and use tax shall not apply to natural or manufactured gas. The rate of such tax imposed by a county shall be five-tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax). The rate of such tax imposed by a city shall not exceed five-tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax): PROVIDED, HOWEVER, That in the event a county shall impose a sales and use tax under this subsection, the rate of such tax imposed under this subsection by any city therein shall not exceed four hundred and twenty-five one-thousandths of one percent.

(2) Subject to the enactment into law of the 1982 amendment to RCW 82.02.020 by section 5, chapter 49, Laws of 1982 1st ex. sess., in addition to the tax authorized in subsection

(1) of this section, the governing body of any county or city may by resolution or ordinance impose an additional sales and use tax in accordance with the terms of this chapter. Such additional tax shall be collected upon the same taxable events upon which the tax imposed under subsection (1) of this section is levied. The rate of such additional tax imposed by a county shall be up to five-tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax). The rate of such additional tax imposed by a city shall be up to five-tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax): PROVIDED HOWEVER, That in the event a county shall impose a sales and use tax under this subsection at a rate equal to or greater than the rate imposed under this subsection by a city within the county, the county shall receive fifteen percent of the city tax: PROVIDED FURTHER, That in the event that the county shall impose a sales and use tax under this subsection at a rate which is less than the rate imposed under this subsection by a city within the county, the county shall receive that amount of revenues from the city tax equal to fifteen percent of the rate of tax imposed by the county under this subsection. The authority to impose a tax under this subsection is intended in part to compensate local government for any losses from the phase-out of the property tax on business inventories.

[1989 c 384 § 6; 1982 1st ex.s. c 49 § 17; 1970 ex.s. c 94 § 4.]

Notes:

Intent--Effective date--1989 c 384: See notes following RCW 82.12.022.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

Additional tax for high capacity transportation service: RCW 81.104.170.

Imposition of additional tax on sale of real property in lieu of tax under RCW 82.14.030(2): RCW 82.46.010(3).

RCW 82.14.032 Alteration of tax rate pursuant to government service agreement.

The rate of sales and use tax imposed by a city under RCW 82.14.030 (1) and (2) may be altered pursuant to a government service agreement as provided in RCW 36.115.040 and 36.115.050.

[1994 c 266 § 11.]

RCW 82.14.034 Alteration of county's share of city's tax receipts pursuant to government service agreement.

The percentage of a city's sales and use tax receipts that a county receives under RCW 82.14.030 (1) and (2) may be altered pursuant to a government service agreement as provided in RCW 36.115.040 and 36.115.050.

[1994 c 266 § 12.]

RCW 82.14.036 Imposition or alteration of additional taxes--Referendum petition to repeal--Procedure--Exclusive method.

Any referendum petition to repeal a county or city ordinance imposing a tax or altering the rate of the tax authorized under RCW 82.14.030(2) shall be filed with a filing officer, as identified in the ordinance, within seven days of passage of the ordinance. Within ten days, the filing officer shall confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or tax rate increase being imposed and a negative answer to the question and a negative vote on the measure results in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

After this notification, the petitioner shall have thirty days in which to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the county for county measures, or not less than fifteen percent of the registered voters of the city for city measures, and to file the signed petitions with the filing officer. Each petition form shall contain the ballot title and the full text of the measure to be referred. The filing officer shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the filing officer shall submit the referendum measure to the county or city voters at a general or special election held on one of the dates provided in RCW 29.13.010 as determined by the county legislative authority or city council, which election shall not take place later than one hundred twenty days after the signed petition has been filed with the filing officer.

After April 22, 1983, the referendum procedure provided in this section shall be the exclusive method for subjecting any county or city ordinance imposing a tax or altering the rate under RCW 82.14.030(2) to a referendum vote.

Any county or city tax authorized under RCW 82.14.030(2) that has been imposed prior to April 22, 1983, is not subject to the referendum procedure provided for in this section.

[1983 c 99 § 2.]

Notes:

Severability--1983 c 99: See note following RCW 82.14.200.

RCW 82.14.040 County ordinance to contain credit provision.

(1) Any county ordinance adopted under RCW 82.14.030(1) shall contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax imposed under RCW 82.14.030(1) for the full amount of any city sales or use tax imposed under RCW 82.14.030(1) upon the same taxable event.

(2) Any county ordinance adopted under RCW 82.14.030(2) shall contain, in addition to all other provisions required to conform to this chapter, a provision allowing a credit against the county tax imposed under RCW 82.14.030(2) for the full amount of any city sales or use tax imposed under RCW 82.14.030(2) upon the same taxable event up to the additional tax imposed by the county under RCW 82.14.030(2).

[1982 1st ex.s. c 49 § 18; 1970 ex.s. c 94 § 5.]

Notes:

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.14.045 Sales and use taxes for public transportation systems.

(1) The legislative body of any city pursuant to RCW 35.92.060, of any county which has created an unincorporated transportation benefit area pursuant to RCW 36.57.100 and 36.57.110, of any public transportation benefit area pursuant to RCW 36.57A.080 and 36.57A.090, of any county transportation authority established pursuant to chapter 36.57 RCW, and of any metropolitan municipal corporation within a county with a population of one million or more pursuant to chapter 35.58 RCW, may, by resolution or ordinance for the sole purpose of providing funds for the operation, maintenance, or capital needs of public transportation systems or public transportation limited to persons with special needs under RCW 36.57.130 and 36.57A.180, and in lieu of the excise taxes authorized by RCW 35.95.040, submit an authorizing proposition to the voters or include such authorization in a proposition to perform the function of public transportation or public transportation limited to persons with special needs under RCW 36.57.130 and 36.57A.180, and if approved by a majority of persons voting thereon, fix and impose a sales and use tax in accordance with the terms of this chapter: PROVIDED, That no such legislative body shall impose such a sales and use tax without submitting such an authorizing proposition to the voters and obtaining the approval of a majority of persons voting thereon: PROVIDED FURTHER, That where such a proposition is submitted by a county on behalf of an unincorporated transportation benefit area, it shall be voted upon by the voters residing within the boundaries of such unincorporated transportation benefit area and, if approved, the sales and use tax shall be imposed only within such area. Notwithstanding any provisions of this section to the contrary, any county in which a county public transportation plan has been adopted pursuant to RCW 36.57.070 and the voters of such county have authorized the imposition of a sales and use tax pursuant to the provisions of section 10, chapter 167, Laws of 1974 ex. sess., prior to July 1, 1975, shall be authorized to fix and impose a sales and use tax as provided in this section at not to exceed the rate so authorized without additional approval of the voters of such county as otherwise required by this section.

The tax authorized pursuant to this section shall be in addition to the tax authorized by RCW 82.14.030 and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within such city, public transportation benefit area, county, or metropolitan municipal corporation as the case may be. The rate of such tax shall be one-tenth, two-tenths, three-tenths, four-tenths, five-tenths, six-tenths, seven-tenths, eight-tenths, or nine-tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax). The rate of such tax shall not exceed the rate authorized by the voters unless such increase shall be similarly approved.

(2)(a) In the event a metropolitan municipal corporation shall impose a sales and use tax pursuant to this chapter no city, county which has created an unincorporated transportation

benefit area, public transportation benefit area authority, or county transportation authority wholly within such metropolitan municipal corporation shall be empowered to levy and/or collect taxes pursuant to RCW 35.58.273, 35.95.040, and/or 82.14.045, but nothing herein shall prevent such city or county from imposing sales and use taxes pursuant to any other authorization.

(b) In the event a county transportation authority shall impose a sales and use tax pursuant to this section, no city, county which has created an unincorporated transportation benefit area, public transportation benefit area, or metropolitan municipal corporation, located within the territory of the authority, shall be empowered to levy or collect taxes pursuant to RCW 35.58.273, 35.95.040, or 82.14.045.

(c) In the event a public transportation benefit area shall impose a sales and use tax pursuant to this section, no city, county which has created an unincorporated transportation benefit area, or metropolitan municipal corporation, located wholly or partly within the territory of the public transportation benefit area, shall be empowered to levy or collect taxes pursuant to RCW 35.58.273, 35.95.040, or 82.14.045.

(3) Any local sales and use tax revenue collected pursuant to this section by any city or by any county for transportation purposes pursuant to RCW 36.57.100 and 36.57.110 shall not be counted as locally generated tax revenues for the purposes of apportionment and distribution, in the manner prescribed by chapter 82.44 RCW, of the proceeds of the motor vehicle excise tax authorized pursuant to RCW 35.58.273, except that the local sales and use tax revenue collected under this section by a city with a population greater than sixty thousand that as of January 1, 1998, owns and operates a municipal public transportation system shall be counted as locally generated tax revenues for the purposes of apportionment and distribution, in the manner prescribed by chapter 82.44 RCW, of the proceeds of the motor vehicle excise tax authorized under RCW 35.58.273 as follows:

(a) For fiscal year 2000, revenues collected under this section shall be counted as locally generated tax revenues for up to 25 percent of the tax collected under RCW 35.58.273;

(b) For fiscal year 2001, revenues collected under this section shall be counted as locally generated tax revenues for up to 50 percent of the tax collected under RCW 35.58.273;

(c) For fiscal year 2002, revenues collected under this section shall be counted as locally generated tax revenues for up to 75 percent of the tax collected under RCW 35.58.273; and

(d) For fiscal year 2003 and thereafter, revenues collected under this section shall be counted as locally generated tax revenues for up to 100 percent of the tax collected under RCW 35.58.273.

[2001 c 89 § 3; 2000 2nd sp.s. c 4 § 16; 1998 c 321 § 7 (Referendum Bill No. 49, approved November 3, 1998); 1991 c 363 § 158. Prior: 1984 c 112 § 1; 1983 c 3 § 216; 1980 c 163 § 1; 1975 1st ex.s. c 270 § 6; 1971 ex.s. c 296 § 2.]

NOTES:

Purpose--1998 c 321: "The purpose of this act is to reallocate the general fund portion of the state's motor vehicle excise tax revenues among the taxpayers, local governments, and the state's transportation programs. By reallocating motor vehicle excise taxes, the state revenue portion can be dedicated to increased transportation funding purposes. Since the general fund currently has a budget surplus, due to a strong economy, the legislature

feels that this reallocation is an appropriate short-term solution to the state's transportation needs and is a first step in meeting longer-term transportation funding needs. These reallocated funds must be used to provide relief from traffic congestion, improve freight mobility, and increase traffic safety.

In reallocating general fund resources, the legislature also ensures that other programs funded from the general fund are not adversely impacted by the reallocation of surplus general fund revenues. The legislature also adopts this act to continue the general fund revenue and expenditure limitations contained in chapter 43.135 RCW after this one-time transfer of funds.

In order to develop a long-term and comprehensive solution to the state's transportation problems, a joint committee will be created to study the state's transportation needs and the appropriate sources of revenue necessary to implement the state's long-term transportation needs as provided in *section 22 of this act." [1998 c 321 § 1 (Referendum Bill No. 49, approved November 3, 1998).]

***Reviser's note:** Section 22 of this act was vetoed by the governor.

Severability--1998 c 321: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1998 c 321 § 45 (Referendum Bill No. 49, approved November 3, 1998).]

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: "(1) Sections 1 through 3, 5 through 21, 44, and 45 of this act take effect January 1, 1999.

(2) Section 4 of this act takes effect July 1, 1999, and applies to registrations that are due or become due in July 1999, and thereafter." [1998 c 321 § 46 (Referendum Bill No. 49, approved November 3, 1998).]

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: "The secretary of state shall submit sections 1 through 21 and 44 through 46 of this act to the people for their adoption and ratification, or rejection, at the next general election to be held in this state, in accordance with Article II, section 1 of the state Constitution and the laws adopted to facilitate its operation." [1998 c 321 § 49 (Referendum Bill No. 49, approved November 3, 1998).]

Purpose--Captions now law--1991 c 363: See notes following RCW 2.32.180.

Severability--Effective date--1975 1st ex.s. c 270: See notes following RCW 35.58.272.

Legislative finding, declaration--1971 ex.s. c 296: "The legislature finds that adequate public transportation systems are necessary to the economic, industrial and cultural development of the urban areas of this state and the health, welfare and prosperity of persons who reside or are employed in such areas or who engage in business therein and such systems are increasingly essential to the functioning of the urban highways of the state. The legislature further finds and declares that fares and tolls for the use of public transportation systems cannot maintain such systems in solvent financial conditions and at the same time meet the need to serve those who cannot reasonably afford or use other forms of transportation. The legislature further finds and declares that additional and alternate means of financing adequate public transportation service are necessary for the cities, metropolitan municipal corporations and counties of this state which provide such service." [1971 ex.s. c 296 § 1.]

Severability--1971 ex.s. c 296: "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 296 § 5.]

RCW 82.14.046 Sales and use tax equalization payments from local transit taxes.

Beginning with distributions made to municipalities under RCW 82.44.150 on January 1, 1996, municipalities as defined in RCW 35.58.272 imposing local transit taxes, which for purposes of this section include the sales and use tax under RCW 82.14.045, the business and occupation tax under RCW 35.95.040, and excise taxes under RCW 35.95.040, shall be eligible for sales and use tax equalization payments from motor vehicle excise taxes distributed under RCW 82.44.150 as follows:

(1) Prior to January 1st of each year the department of revenue shall determine the total and the per capita levels of revenues for each municipality imposing local transit taxes and the state-wide weighted average per capita level of sales and use tax revenues imposed under

chapters 82.08 and 82.12 RCW for the previous calendar year calculated for a sales and use tax rate of one-tenth percent. For purposes of this section, the department of revenue shall determine a local transit tax rate for each municipality for the previous calendar year. The tax rate shall be equivalent to the sales and use tax rate for the municipality that would have generated an amount of revenue equal to the amount of local transit taxes collected by the municipality.

(2) For each tenth of one percent of the local transit tax rate, the state treasurer shall apportion to each municipality receiving less than eighty percent of the state-wide weighted average per capita level of sales and use tax revenues imposed under chapters 82.08 and 82.12 RCW as determined by the department of revenue under subsection (1) of this section, an amount when added to the per capita level of revenues received the previous calendar year by the municipality, to equal eighty percent of the state-wide weighted average per capita level of revenues determined under subsection (1) of this section. In no event may the sales and use tax equalization distribution to a municipality in a single calendar year exceed: (a) Fifty percent of the amount of local transit taxes collected during the prior calendar year; or (b) the maximum amount of revenue that could have been collected at a local transit tax rate of three-tenths percent in the prior calendar year.

(3) For a municipality established after January 1, 1995, sales and use tax equalization distributions shall be made according to the procedures in this subsection. Sales and use tax equalization distributions to eligible new municipalities shall be made at the same time as distributions are made under subsection (2) of this section. The department of revenue shall follow the estimating procedures outlined in this subsection until the new municipality has received a full year's worth of local transit tax revenues as of the January sales and use tax equalization distribution.

(a) Whether a newly established municipality determined to receive funds under this subsection receives its first equalization payment at the January, April, July, or October sales and use tax equalization distribution shall depend on the date the system first imposes local transit taxes.

(i) A newly established municipality imposing local transit taxes taking effect during the first calendar quarter shall be eligible to receive funds under this subsection beginning with the July sales and use tax equalization distribution of that year.

(ii) A newly established municipality imposing local transit taxes taking effect during the second calendar quarter shall be eligible to receive funds under this subsection beginning with the October sales and use tax equalization distribution of that year.

(iii) A newly established municipality imposing local transit taxes taking effect during the third calendar quarter shall be eligible to receive funds under this subsection beginning with the January sales and use tax equalization distribution of the next year.

(iv) A newly established municipality imposing local transit taxes taking effect during the fourth calendar quarter shall be eligible to receive funds under this subsection beginning with the April sales and use tax equalization distribution of the next year.

(b) For purposes of calculating the amount of funds the new municipality should receive under this subsection, the department of revenue shall:

(i) Estimate the per capita amount of revenues from local transit taxes that the new municipality would have received had the municipality received revenues from the tax the entire calendar year;

(ii) Calculate the amount provided under subsection (2) of this section based on the per capita revenues determined under (b)(i) of this subsection;

(iii) Prorate the amount determined under (b)(ii) of this subsection by the number of months the local transit taxes have been imposed.

(c) The department of revenue shall advise the state treasurer of the amounts calculated under (b) of this subsection and the state treasurer shall distribute these amounts to the new municipality from the motor vehicle excise tax deposited into the transportation fund under RCW 82.44.110.

(4) A municipality whose governing body implements a tax change that reduces its local transit tax rate after January 1, 1994, may not receive distributions under this section.

[1998 c 321 § 37 (Referendum Bill No. 49, approved November 3, 1998); 1995 c 298 § 1; 1994 c 241 § 2.]

NOTES:

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 35.58.273.

Contingency--1995 c 298: Funding was provided for 1995 c 298 in 1995 2nd sp.s. c 14 § 413.

RCW 82.14.048 Sales and use taxes for public facilities districts.

The governing board of a public facilities district under chapter 36.100 or 35.57 RCW may submit an authorizing proposition to the voters of the district, and if the proposition is approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter.

The tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the public facilities district. The rate of tax shall not exceed two-tenths of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

Moneys received from any tax imposed under this section shall be used for the purpose of providing funds for the costs associated with the financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, and reequipping of its public facilities.

No tax may be collected under this section by a public facilities district under chapter 35.57 RCW before August 1, 2000, and no tax in excess of one-tenth of one percent may be collected under this section by a public facilities district under chapter 36.100 RCW before August 1, 2000.

[1999 c 165 § 12; 1995 c 396 § 6; 1991 c 207 § 1.]

Notes:

Severability--1999 c 164: See RCW 35.57.900.

Severability--1995 c 396: See note following RCW 36.100.010.

RCW 82.14.0485 Sales and use tax for baseball stadium--Counties with population of one million or more--Deduction from tax otherwise required--"Baseball stadium" defined.

(1) The legislative authority of a county with a population of one million or more may impose a sales and use tax in accordance with the terms of this chapter. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall not exceed 0.017 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

(2) The tax imposed under subsection (1) of this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the department of revenue under chapter 82.08 or 82.12 RCW. The department of revenue shall perform the collection of such taxes on behalf of the county at no cost to the county.

(3) Moneys collected under this section shall only be used for the purpose of paying the principal and interest payments on bonds issued by a county to construct a baseball stadium.

(4) No tax may be collected under this section before January 1, 1996, and no tax may be collected under this section unless the taxes under RCW 82.14.360 are being collected. The tax imposed in this section shall expire when the bonds issued for the construction of the baseball stadium are retired, but not more than twenty years after the tax is first collected.

(5) As used in this section, "baseball stadium" means a baseball stadium with natural turf and a retractable roof or canopy, together with associated parking facilities, constructed in the largest city in a county with a population of one million or more.

[1995 3rd sp.s. c 1 § 101.]

Notes:

Part headings not law--1995 3rd sp.s. c 1: "Part headings as used in this act constitute no part of the law." [1995 3rd sp.s. c 1 § 309.]

Effective date--1995 3rd sp.s. c 1: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [October 17, 1995]." [1995 3rd sp.s. c 1 § 310.]

Baseball stadium construction agreement: RCW 36.100.037.

State contribution for baseball stadium limited: RCW 82.14.0486.

RCW 82.14.0486 State contribution for baseball stadium limited.

Sections 101 through 105, chapter 1, Laws of 1995 3rd sp. sess. constitute the entire state contribution for a baseball stadium, as defined in RCW 82.14.0485. The state will not make any additional contributions based on revised cost or revenue estimates, cost overruns, unforeseen circumstances, or any other reason.

[1995 3rd sp.s. c 1 § 106.]

Notes:

Part headings not law--Effective date--1995 3rd sp.s. c 1: See notes following RCW 82.14.0485.

RCW 82.14.049 Sales and use tax for public sports facilities--Tax upon retail rental car rentals.

The legislative authority of any county may impose a sales and use tax, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within the county that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of tax shall be one percent of the selling price in the case of a sales tax or rental value of the vehicle in the case of a use tax. Proceeds of the tax shall not be used to subsidize any professional sports team and shall be used solely for the following purposes:

- (1) Acquiring, constructing, maintaining, or operating public sports stadium facilities;
- (2) Engineering, planning, financial, legal, or professional services incidental to public sports stadium facilities;
- (3) Youth or amateur sport activities or facilities; or
- (4) Debt or refinancing debt issued for the purposes of subsection (1) of this section.

At least seventy-five percent of the tax imposed under this section shall be used for the purposes of subsections (1), (2), and (4) of this section.

[1997 c 220 § 502 (Referendum Bill No. 48, approved June 17, 1997); 1992 c 194 § 3.]

Notes:

Referendum--Other legislation limited--Legislators' personal intent not indicated--Reimbursements for election--Voters' pamphlet, election requirements--1997 c 220: See RCW 36.102.800 through 36.102.803.

Part headings not law--Severability--1997 c 220: See RCW 36.102.900 and 36.102.901.

Legislative intent--1992 c 194: See note following RCW 82.08.020.

Effective dates--1992 c 194: See note following RCW 46.04.466.

RCW 82.14.0494 Sales and use tax for stadium and exhibition center--Deduction from tax otherwise required--Transfer and deposit of revenues. (*Contingent expiration date.*)

(1) The legislative authority of a county that has created a public stadium authority to develop a stadium and exhibition center under RCW 36.102.050 may impose a sales and use tax in accordance with this chapter. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall be 0.016 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

(2) The tax imposed under subsection (1) of this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the department of revenue under chapter 82.08 or 82.12 RCW. The department of revenue shall perform the collection of such taxes on behalf of the county at no cost to the county.

(3) Before the issuance of bonds in RCW 43.99N.020, all revenues collected on behalf of the county under this section shall be transferred to the public stadium authority. After bonds are issued under RCW 43.99N.020, all revenues collected on behalf of the county under this section shall be deposited in the stadium and exhibition center account under RCW 43.99N.060.

(4) The definitions in RCW 36.102.010 apply to this section.

(5) This section expires on the earliest of the following dates:

(a) December 31, 1999, if the conditions for issuance of bonds under RCW 43.99N.020 have not been met before that date;

(b) The date on which all bonds issued under RCW 43.99N.020 have been retired; or

(c) Twenty-three years after the date the tax under this section is first imposed.

[1997 c 220 § 204 (Referendum Bill No. 48, approved June 17, 1997).]

Notes:

Referendum--Other legislation limited--Legislators' personal intent not indicated--Reimbursements for election--Voters' pamphlet, election requirements--1997 c 220: See RCW 36.102.800 through 36.102.803.

Part headings not law--Severability--1997 c 220: See RCW 36.102.900 and 36.102.901.

RCW 82.14.050 Administration and collection--Local sales and use tax account.

The counties, cities, and transportation authorities under RCW 82.14.045 and public facilities districts under chapter 36.100 and 35.57 RCW shall contract, prior to the effective date of a resolution or ordinance imposing a sales and use tax, the administration and collection to the state department of revenue, which shall deduct a percentage amount, as provided by contract, not to exceed two percent of the taxes collected for administration and collection expenses incurred by the department. The remainder of any portion of any tax authorized by this chapter which is collected by the department of revenue shall be deposited by the state department of revenue in the local sales and use tax account hereby created in the state treasury. Moneys in the local sales and use tax account may be spent only for distribution to counties, cities, transportation authorities, and public facilities districts imposing a sales and use tax. All administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32 RCW, as they now exist or may hereafter be amended, shall, insofar as they are applicable to state sales and use taxes, be applicable to taxes imposed pursuant to this chapter. Except as provided in RCW 43.08.190, all earnings of investments of balances in the local sales and use tax account shall be credited to the local sales and use tax account and distributed to the counties, cities, transportation authorities, and public facilities districts monthly.

[1999 c 165 § 14; 1991 sp.s. c 13 § 34; 1991 c 207 § 2; 1990 2nd ex.s. c 1 § 201; 1985 c 57 § 81; 1981 2nd ex.s. c 4 § 10; 1971 ex.s. c 296 § 3; 1970 ex.s. c 94 § 6.]

Notes:

Severability--1999 c 164: See RCW 35.57.900.

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Applicability--1990 2nd ex.s. c 1 §§ 201-204: "Sections 201 through 204 of this act shall not be effective for earnings on balances prior to July 1, 1990, regardless of when a distribution is made." [1990 2nd ex.s. c 1 § 205.]

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Effective date--1985 c 57: See note following RCW 18.04.105.

Severability--1981 2nd ex.s. c 4: See note following RCW 43.85.130.

Legislative finding, declaration--Severability--1971 ex.s. c 296: See notes following RCW 82.14.045.

RCW 82.14.055 Tax changes.

(1) Except as provided in subsection (2) of this section, a local sales and use tax change shall take effect (a) no sooner than seventy-five days after the department receives notice of the change and (b) only on the first day of January, April, July, or October.

(2) In the case of a local sales and use tax that is a credit against the state sales tax or use tax, a local sales and use tax change shall take effect (a) no sooner than thirty days after the department receives notice of the change and (b) only on the first day of a month.

(3) For the purposes of this section, "local sales and use tax change" means enactment or revision of local sales and use taxes under this chapter or any other statute, including changes resulting from referendum or annexation.

[2001 c 320 § 7; 2000 c 104 § 2.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Findings--Intent--2000 c 104: "The legislature finds that retailers have an important role in the state's tax system by collecting sales or use tax from consumers and remitting it to the state. Frequent changes to the tax system place a burden on these businesses. To alleviate that burden and to improve the accuracy of tax collection, it is the intent of the legislature to provide that changes to sales and use tax may be made four times a year and that the department of revenue be provided adequate time to give advance notice to retailers of any such change. Changes in sales and use tax rates that are the result of annexation are also restricted to this time period, for uniformity and simplification. Additionally, retailers who rely on technology developed and provided by the department of revenue, such as the department's geographic information system, to calculate tax rates shall be held harmless from errors resulting from such use." [2000 c 104 § 1.]

Effective date--2000 c 104: "This act takes effect July 1, 2000." [2000 c 104 § 7.]

Statewide sales and use tax changes: RCW 82.08.064.

RCW 82.14.060 Distributions to counties, cities, transportation authorities, and public facilities districts--Imposition at excess rates, effect.

Monthly the state treasurer shall make distribution from the local sales and use tax account to the counties, cities, transportation authorities, and public facilities districts the amount of tax collected on behalf of each taxing authority, less the deduction provided for in RCW 82.14.050. The state treasurer shall make the distribution under this section without appropriation.

In the event that any ordinance or resolution imposes a sales and use tax at a rate in excess of the applicable limits contained herein, such ordinance or resolution shall not be considered void in toto, but only with respect to that portion of the rate which is in excess of the applicable limits contained herein.

[1991 c 207 § 3; 1990 2nd ex.s. c 1 § 202; 1981 2nd ex.s. c 4 § 11; 1971 ex.s. c 296 § 4; 1970 ex.s. c 94 § 7.]

Notes:

Applicability--1990 2nd ex.s. c 1: See note following RCW 82.14.050.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Severability--1981 2nd ex.s. c 4: See note following RCW 43.85.130.

Legislative finding, declaration--Severability--1971 ex.s. c 296: See notes following RCW 82.14.045.

RCW 82.14.070 Uniformity--Rule making--Model ordinance.

It is the intent of this chapter that any local sales and use tax adopted pursuant to this chapter be as consistent and uniform as possible with the state sales and use tax and with other local sales and use taxes adopted pursuant to this chapter. It is further the intent of this chapter that the local sales and use tax shall be imposed upon an individual taxable event simultaneously with the imposition of the state sales or use tax upon the same taxable event. The rule making powers of the state department of revenue contained in RCW 82.08.060 and 82.32.300 shall be applicable to this chapter. The department shall, as soon as practicable, and with the assistance of the appropriate associations of county prosecutors and city attorneys, draft a model resolution and ordinance.

[2000 c 104 § 5; 1970 ex.s. c 94 § 10.]

Notes:

Findings--Intent--Effective date--2000 c 104: See notes following RCW 82.14.055.

RCW 82.14.080 Deposit of tax prior to due date--Credit against future tax or assessment--When fund designation permitted--Use of tax revenues received in connection with large construction projects.

The taxes provided by this chapter may be deposited by any taxpayer prior to the due date thereof with the treasurer or other legal depository for the benefit of the funds to which they belong to be credited against any future tax or assessment that may be levied or become due from the taxpayer: PROVIDED, That the taxpayer may with the concurrence of the legislative authority designate a particular fund of such county or city against which such prepayment of tax or assessment is made. Such prepayment of taxes or assessments shall not be considered to be a debt for the purpose of the limitation of indebtedness imposed by law on a county or city.

By agreement made pursuant to chapter 39.34 RCW, counties or cities may utilize tax revenues received under the authority of this chapter in connection with large construction projects, including energy facilities as defined in RCW 80.50.020, for any purpose within their power or powers, privileges or authority exercised or capable of exercise by such counties or cities including, but not limited to, the purpose of the mitigation of socioeconomic impacts that may be caused by such large construction projects: PROVIDED, That the taxable event need not take place within the jurisdiction where the socioeconomic impact occurs if an intergovernmental agreement provides for redistribution.

[1982 c 211 § 2.]

RCW 82.14.090 Payment of tax prior to taxable event--When permitted--Deposit with treasurer--Credit against future tax--When fund designation permitted.

When permitted by resolution or ordinance, any tax authorized by this chapter may be paid prior to the taxable event to which it may be attributable. Such prepayment shall be made by deposit with the treasurer or other legal depository for the benefit of the funds to which they belong. They shall be credited by any county or city against any future tax that may become due from a taxpayer: PROVIDED, That the taxpayer with the concurrence of the legislative

authority may designate a particular fund of such county or city against which such prepayment of tax is made. Prepayment of taxes under this section shall not relieve any taxpayer from remitting the full amount of any tax imposed under the authority of this chapter upon the occurrence of the taxable event.

[1982 c 211 § 3.]

RCW 82.14.200 County sales and use tax equalization account--Allocation procedure.

There is created in the state treasury a special account to be known as the "county sales and use tax equalization account." Into this account shall be placed a portion of all motor vehicle excise tax receipts as provided in RCW 82.44.110. Funds in this account shall be allocated by the state treasurer according to the following procedure:

(1) Prior to April 1st of each year the director of revenue shall inform the state treasurer of the total and the per capita levels of revenues for the unincorporated area of each county and the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties imposing the sales and use tax authorized under RCW 82.14.030(1) for the previous calendar year.

(2) At such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(1) at the maximum rate and receiving less than one hundred fifty thousand dollars from the tax for the previous calendar year, an amount from the county sales and use tax equalization account sufficient, when added to the amount of revenues received the previous calendar year by the county, to equal one hundred fifty thousand dollars.

The department of revenue shall establish a governmental price index as provided in this subsection. The base year for the index shall be the end of the third quarter of 1982. Prior to November 1, 1983, and prior to each November 1st thereafter, the department of revenue shall establish another index figure for the third quarter of that year. The department of revenue may use the implicit price deflators for state and local government purchases of goods and services calculated by the United States department of commerce to establish the governmental price index. Beginning on January 1, 1984, and each January 1st thereafter, the one hundred fifty thousand dollar base figure in this subsection shall be adjusted in direct proportion to the percentage change in the governmental price index from 1982 until the year before the adjustment. Distributions made under this subsection for 1984 and thereafter shall use this adjusted base amount figure.

(3) Subsequent to the distributions under subsection (2) of this section and at such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(1) at the maximum rate and receiving less than seventy percent of the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties as determined by the department of revenue under subsection (1) of this section, an amount from the county sales and use tax equalization account sufficient, when added to the per capita level of revenues for the unincorporated area received the previous calendar year by the county, to equal seventy percent of the state-wide

weighted average per capita level of revenues for the unincorporated areas of all counties determined under subsection (1) of this section, subject to reduction under subsections (6) and (7) of this section. When computing distributions under this section, any distribution under subsection (2) of this section shall be considered revenues received from the tax imposed under RCW 82.14.030(1) for the previous calendar year.

(4) Subsequent to the distributions under subsection (3) of this section and at such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (2) of this section, a third distribution from the county sales and use tax equalization account. The distribution to each qualifying county shall be equal to the distribution to the county under subsection (2) of this section, subject to the reduction under subsections (6) and (7) of this section. To qualify for the total distribution under this subsection, the county must impose the tax under RCW 82.14.030(2) for the entire calendar year. Counties imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(5) Subsequent to the distributions under subsection (4) of this section and at such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each county imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (3) of this section, a fourth distribution from the county sales and use tax equalization account. The distribution to each qualifying county shall be equal to the distribution to the county under subsection (3) of this section, subject to the reduction under subsections (6) and (7) of this section. To qualify for the distributions under this subsection, the county must impose the tax under RCW 82.14.030(2) for the entire calendar year. Counties imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(6) Revenues distributed under subsections (2) through (5) of this section in any calendar year shall not exceed an amount equal to seventy percent of the state-wide weighted average per capita level of revenues for the unincorporated areas of all counties during the previous calendar year. If distributions under subsections (3) through (5) of this section cannot be made because of this limitation, then distributions under subsections (3) through (5) of this section shall be reduced ratably among the qualifying counties.

(7) If inadequate revenues exist in the county sales and use tax equalization account to make the distributions under subsections (3) through (5) of this section, then the distributions under subsections (3) through (5) of this section shall be reduced ratably among the qualifying counties. At such time during the year as additional funds accrue to the county sales and use tax equalization account, additional distributions shall be made under subsections (3) through (5) of this section to the counties.

(8) If the level of revenues in the county sales and use tax equalization account exceeds the amount necessary to make the distributions under subsections (2) through (5) of this section, at such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion

an amount to the county public health account created in RCW 70.05.125 equal to the adjustment under RCW 70.05.125(2)(b).

(9) If the level of revenues in the county sales and use tax equalization account exceeds the amount necessary to make the distributions under subsections (2) through (5) and (8) of this section, then the additional revenues shall be credited and transferred as follows:

(a) Fifty percent to the public facilities construction loan revolving account under RCW 43.160.080; and

(b) Fifty percent to the distressed county public facilities construction loan account under RCW 43.160.220, or so much thereof as will not cause the balance in the account to exceed twenty-five million dollars. Any remaining funds shall be deposited into the public facilities construction loan revolving account.

[1998 c 321 § 8 (Referendum Bill No. 49, approved November 3, 1998); 1997 c 333 § 2; 1991 sp.s. c 13 § 15; 1990 c 42 § 313; 1985 c 57 § 82; 1984 c 225 § 5; 1983 c 99 § 1; 1982 1st ex.s. c 49 § 21.]

NOTES:

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.14.045.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.14.045.

Effective date--1997 c 333: See note following RCW 70.05.125.

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective date--1985 c 57: See note following RCW 18.04.105.

Rules--1984 c 225: See note following RCW 82.14.210.

Severability--1983 c 99: "If any provision of this act or chapter 49, Laws of 1982 1st ex. sess. or their application to any person or circumstance is held invalid, the remainder of these acts or the application of the provision to other persons or circumstances is not affected." [1983 c 99 § 10.]

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.14.210 Municipal sales and use tax equalization account--Allocation procedure.

There is created in the state treasury a special account to be known as the "municipal sales and use tax equalization account." Into this account shall be placed such revenues as are provided under RCW 82.44.110(1)(e). Funds in this account shall be allocated by the state treasurer according to the following procedure:

(1) Prior to January 1st of each year the department of revenue shall determine the total and the per capita levels of revenues for each city and the state-wide weighted average per capita level of revenues for all cities imposing the sales and use tax authorized under RCW 82.14.030(1) for the previous calendar year.

(2) At such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each city not imposing the sales and use tax under RCW 82.14.030(2) an amount from the municipal sales and use tax equalization account equal to the amount distributed to the city under RCW 82.44.155, multiplied by forty-five fifty-fifths.

(3) Subsequent to the distributions under subsection (2) of this section, and at such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each city imposing the sales and use tax under RCW 82.14.030(1) at the maximum rate and receiving less than seventy percent of the state-wide weighted average per capita level of revenues for all cities as determined by the department of revenue under subsection (1) of this section, an amount from the municipal sales and use tax equalization account sufficient, when added to the per capita level of revenues received the previous calendar year by the city, to equal seventy percent of the state-wide weighted average per capita level of revenues for all cities determined under subsection (1) of this section, subject to reduction under subsection (6) of this section.

(4) Subsequent to the distributions under subsection (3) of this section, and at such times as distributions are made under RCW 82.44.150, the state treasurer shall apportion to each city imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (3) of this section, a third distribution from the municipal sales and use tax equalization account. The distribution to each qualifying city shall be equal to the distribution to the city under subsection (3) of this section, subject to the reduction under subsection (6) of this section. To qualify for the distributions under this subsection, the city must impose the tax under RCW 82.14.030(2) for the entire calendar year. Cities imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(5) For a city with an official incorporation date after January 1, 1990, municipal sales and use tax equalization distributions shall be made according to the procedures in this subsection. Municipal sales and use tax equalization distributions to eligible new cities shall be made at the same time as distributions are made under subsections (3) and (4) of this section. The department of revenue shall follow the estimating procedures outlined in this subsection until the new city has received a full year's worth of revenues under RCW 82.14.030(1) as of the January municipal sales and use tax equalization distribution.

(a) Whether a newly incorporated city determined to receive funds under this subsection receives its first equalization payment at the January, April, July, or October municipal sales and use tax equalization distribution shall depend on the date the city first imposes the tax authorized under RCW 82.14.030(1).

(i) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of January 1st shall be eligible to receive funds under this subsection beginning with the April municipal sales and use tax equalization distribution of that year.

(ii) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of February 1st, March 1st, or April 1st shall be eligible to receive funds under this subsection beginning with the July municipal sales and use tax equalization distribution of that year.

(iii) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of May 1st, June 1st, or July 1st shall be eligible to receive funds under this subsection beginning with the October municipal sales and use tax equalization distribution of that year.

(iv) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1)

effective as of August 1st, September 1st, or October 1st shall be eligible to receive funds under this subsection beginning with the January municipal sales and use tax equalization distribution of the next year.

(v) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of November 1st or December 1st shall be eligible to receive funds under this subsection beginning with the April municipal sales and use tax equalization distribution of the next year.

(b) For purposes of calculating the amount of funds the new city should receive under this subsection, the department of revenue shall:

(i) Estimate the per capita amount of revenues from the tax authorized under RCW 82.14.030(1) that the new city would have received had the city received revenues from the tax the entire calendar year;

(ii) Calculate the amount provided under subsection (3) of this section based on the per capita revenues determined under (b)(i) of this subsection;

(iii) Prorate the amount determined under (b)(ii) of this subsection by the number of months the tax authorized under RCW 82.14.030(1) is imposed.

(c) A new city imposing the tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution calculated under (b) of this subsection shall receive another distribution from the municipal sales and use tax equalization account. This distribution shall be equal to the calculation made under (b)(ii) of this subsection, prorated by the number of months the city imposes the tax authorized under RCW 82.14.030(2) at the full rate.

(d) The department of revenue shall advise the state treasurer of the amounts calculated under (b) and (c) of this subsection and the state treasurer shall distribute these amounts to the new city from the municipal sales and use tax equalization account subject to the limitations imposed in subsection (6) of this section.

(e) Revenues estimated under this subsection shall not affect the calculation of the state-wide weighted average per capita level of revenues for all cities made under subsection (1) of this section.

(6) If inadequate revenues exist in the municipal sales and use tax equalization account to make the distributions under subsection (3), (4), or (5) of this section, then the distributions under subsections (3), (4), and (5) of this section shall be reduced ratably among the qualifying cities. At such time during the year as additional funds accrue to the municipal sales and use tax equalization account, additional distributions shall be made under subsections (3), (4), and (5) of this section to the cities.

(7) If the level of revenues in the municipal sales and use tax equalization account exceeds the amount necessary to make the distributions under subsections (2) through (5) of this section, then the additional revenues shall be apportioned among the several cities within the state ratably on the basis of population as last determined by the office of financial management: PROVIDED, That no such distribution shall be made to those cities receiving a distribution under subsection (2) of this section.

[1996 c 64 § 1; 1991 sp.s. c 13 § 16; 1990 2nd ex.s. c 1 § 701; 1990 c 42 § 314; 1985 c 57 § 83; 1984 c 225 § 2;

1982 1st ex.s. c 49 § 22.]

NOTES:

Effective date--1996 c 64: "This act shall take effect July 1, 1996." [1996 c 64 § 2.]

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective dates--1990 2nd ex.s. c 1: See note following RCW 84.52.010.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective date--1985 c 57: See note following RCW 18.04.105.

Intent--1984 c 225: "It is the intent of the legislature to provide for the allocation of moneys by the department of revenue from the municipal sales and use tax equalization account to cities and towns initially incorporated on or after January 1, 1983." [1984 c 225 § 1.]

Applicability--1984 c 225: "Sections 1 and 2 of this act apply to distributions for calendar year 1984 and thereafter which are made to cities and towns that were initially incorporated on or after January 1, 1983, and that impose the tax authorized by RCW 82.14.030(1)." [1984 c 225 § 3.]

Rules--1984 c 225: "The department of revenue shall adopt rules as necessary to implement this act." [1984 c 225 § 7.]

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.14.212 Transfer of funds pursuant to government service agreement.

Funds that are distributed to counties or cities pursuant to RCW 82.14.200 or 82.14.210 may be transferred by the recipient county or city to another unit of local government pursuant to a government service agreement as provided in RCW 36.115.040 and 36.115.050.

[1994 c 266 § 13.]

RCW 82.14.215 Apportionment and distribution--Withholding revenue for noncompliance.

The governor may notify and direct the state treasurer to withhold the revenues to which the county or city is entitled under this chapter if a county or city is found to be in noncompliance pursuant to RCW 36.70A.340.

[1991 sp.s. c 32 § 35.]

Notes:

Section headings not law--1991 sp.s. c 32: See RCW 36.70A.902.

RCW 82.14.220 Figures for apportionments and distributions under RCW 82.14.200 and 82.14.210.

The apportionments and distributions by the state treasurer under RCW 82.14.200 and 82.14.210 shall be based on figures supplied by the department of revenue.

[1984 c 225 § 4.]

Notes:

Rules--1984 c 225: See note following RCW 82.14.210.

RCW 82.14.230 Natural or manufactured gas--Cities may impose use tax.

(1) The governing body of any city, while not required by legislative mandate to do so, may, by resolution or ordinance for the purposes authorized by this chapter, fix and impose on every person a use tax for the privilege of using natural gas or manufactured gas in the city as a consumer.

(2) The tax shall be imposed in an amount equal to the value of the article used by the taxpayer multiplied by the rate in effect for the tax on natural gas businesses under RCW 35.21.870 in the city in which the article is used. The "value of the article used," does not include any amounts that are paid for the hire or use of a natural gas business in transporting the gas subject to tax under this subsection if those amounts are subject to tax under RCW 35.21.870.

(3) The tax imposed under this section shall not apply to the use of natural or manufactured gas if the person who sold the gas to the consumer has paid a tax under RCW 35.21.870 with respect to the gas for which exemption is sought under this subsection.

(4) There shall be a credit against the tax levied under this section in an amount equal to any tax paid by:

(a) The person who sold the gas to the consumer when that tax is a gross receipts tax similar to that imposed pursuant to RCW 35.21.870 by another state with respect to the gas for which a credit is sought under this subsection; or

(b) The person consuming the gas upon which a use tax similar to the tax imposed by this section was paid to another state with respect to the gas for which a credit is sought under this subsection.

(5) The use tax hereby imposed shall be paid by the consumer. The administration and collection of the tax hereby imposed shall be pursuant to RCW 82.14.050.

[1989 c 384 § 2.]

Notes:

Intent--Effective date--1989 c 384: See notes following RCW 82.12.022.

RCW 82.14.300 Local government criminal justice assistance--Finding.

The legislature finds and declares that local government criminal justice systems are in need of assistance. Many counties and cities are unable to provide sufficient funding for additional police protection, mitigation of congested court systems, public safety education, and relief of overcrowded jails.

In order to ensure public safety, it is necessary to provide fiscal assistance to help local governments to respond immediately to these criminal justice problems, while initiating a review of the criminal justice needs of cities and counties and the resources available to address those needs.

To provide for a more efficient and effective response to these problems, the legislature encourages cities and counties to coordinate strategies against crime and use multijurisdictional and innovative approaches in addressing criminal justice problems.

[1995 c 312 § 83; 1990 2nd ex.s. c 1 § 1.]

Notes:

Short title--1995 c 312: See note following RCW 13.32A.010.

Severability--1990 2nd ex.s. c 1: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1990 2nd ex.s. c 1 § 1104.]

RCW 82.14.310 County criminal justice assistance account--Transfers from general fund--Distributions based on crime rate and population--Limitations.

(1) The county criminal justice assistance account is created in the state treasury. Beginning in fiscal year 2000, the state treasurer shall transfer into the county criminal justice assistance account from the general fund the sum of twenty-three million two hundred thousand dollars divided into four equal deposits occurring on July 1, October 1, January 1, and April 1. For each fiscal year thereafter, the state treasurer shall increase the total transfer by the fiscal growth factor, as defined in RCW 43.135.025, forecast for that fiscal year by the office of financial management in November of the preceding year.

(2) The moneys deposited in the county criminal justice assistance account for distribution under this section, less any moneys appropriated for purposes under subsection (4) of this section, shall be distributed at such times as distributions are made under RCW 82.44.150 and on the relative basis of each county's funding factor as determined under this subsection.

(a) A county's funding factor is the sum of:

(i) The population of the county, divided by one thousand, and multiplied by two-tenths;

(ii) The crime rate of the county, multiplied by three-tenths; and

(iii) The annual number of criminal cases filed in the county superior court, for each one thousand in population, multiplied by five-tenths.

(b) Under this section and RCW 82.14.320 and 82.14.330:

(i) The population of the county or city shall be as last determined by the office of financial management;

(ii) The crime rate of the county or city is the annual occurrence of specified criminal offenses, as calculated in the most recent annual report on crime in Washington state as published by the Washington association of sheriffs and police chiefs, for each one thousand in population;

(iii) The annual number of criminal cases filed in the county superior court shall be determined by the most recent annual report of the courts of Washington, as published by the office of the administrator for the courts;

(iv) Distributions and eligibility for distributions in the 1989-91 biennium shall be based on 1988 figures for both the crime rate as described under (ii) of this subsection and the annual number of criminal cases that are filed as described under (iii) of this subsection. Future distributions shall be based on the most recent figures for both the crime rate as described under (ii) of this subsection and the annual number of criminal cases that are filed as described under (iii) of this subsection.

(3) Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil or juvenile justice system occurs, and which includes (a) domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020, and (b) during the 2001-2003 fiscal biennium, juvenile dispositional hearings relating to petitions for at-risk youth, truancy, and children in need of services. Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. Calendar year 1989 actual operating expenditures for criminal justice purposes exclude the following: Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures.

(4) Not more than five percent of the funds deposited to the county criminal justice assistance account shall be available for appropriations for enhancements to the state patrol crime laboratory system and the continuing costs related to these enhancements. Funds appropriated from this account for such enhancements shall not supplant existing funds from the state general fund.

[2001 2nd sp.s. c 7 § 915; 1999 c 309 § 920; 1998 c 321 § 11 (Referendum Bill No. 49, approved November 3, 1998); 1995 c 398 § 11; 1993 sp.s. c 21 § 1; 1991 c 311 § 1; 1990 2nd ex.s. c 1 § 102.]

NOTES:

Severability--Effective date--2001 2nd sp.s. c 7: See notes following RCW 43.320.110.

Severability--Effective date--1999 c 309: See notes following RCW 41.14.045.

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.14.045.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.14.045.

Effective dates--1993 sp.s. c 21: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1993, except for section 4 of this act, which shall take effect immediately [May 28, 1993], and sections 1 through 3, 5, and 7 of this act, which shall take effect January 1, 1994." [1993 sp.s. c 21 § 10.]

Severability--1991 c 311: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1991 c 311 § 8.]

Effective dates--1990 2nd ex.s. c 1: See note following RCW 84.52.010.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

RCW 82.14.320 Municipal criminal justice assistance account--Transfers from general fund--Distributions criteria and formula--Limitations.

(1) The municipal criminal justice assistance account is created in the state treasury. Beginning in fiscal year 2000, the state treasurer shall transfer into the municipal criminal justice assistance account for distribution under this section from the general fund the sum of four million six hundred thousand dollars divided into four equal deposits occurring on July 1, October 1, January 1, and April 1. For each fiscal year thereafter, the state treasurer shall

increase the total transfer by the fiscal growth factor, as defined in RCW 43.135.025, forecast for that fiscal year by the office of financial management in November of the preceding year.

(2) No city may receive a distribution under this section from the municipal criminal justice assistance account unless:

(a) The city has a crime rate in excess of one hundred twenty-five percent of the state-wide average as calculated in the most recent annual report on crime in Washington state as published by the Washington association of sheriffs and police chiefs;

(b) The city has levied the tax authorized in RCW 82.14.030(2) at the maximum rate or the tax authorized in RCW 82.46.010(3) at the maximum rate; and

(c) The city has a per capita yield from the tax imposed under RCW 82.14.030(1) at the maximum rate of less than one hundred fifty percent of the state-wide average per capita yield for all cities from such local sales and use tax.

(3) The moneys deposited in the municipal criminal justice assistance account for distribution under this section, less any moneys appropriated for purposes under subsection (7) of this section, shall be distributed at such times as distributions are made under RCW 82.44.150. The distributions shall be made as follows:

(a) Unless reduced by this subsection, thirty percent of the moneys shall be distributed ratably based on population as last determined by the office of financial management to those cities eligible under subsection (2) of this section that have a crime rate determined under subsection (2)(a) of this section which is greater than one hundred seventy-five percent of the state-wide average crime rate. No city may receive more than fifty percent of any moneys distributed under this subsection (a) but, if a city distribution is reduced as a result of exceeding the fifty percent limitation, the amount not distributed shall be distributed under (b) of this subsection.

(b) The remainder of the moneys, including any moneys not distributed in subsection (2)(a) of this section, shall be distributed to all cities eligible under subsection (2) of this section ratably based on population as last determined by the office of financial management.

(4) No city may receive more than thirty percent of all moneys distributed under subsection (3) of this section.

(5) Notwithstanding other provisions of this section, the distributions to any city that substantially decriminalizes or repeals its criminal code after July 1, 1990, and that does not reimburse the county for costs associated with criminal cases under RCW 3.50.800 or 3.50.805(2), shall be made to the county in which the city is located.

(6) Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020, and publications and public educational efforts designed to provide information and assistance to parents in dealing with runaway or at-risk youth. Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. Calendar year

1989 actual operating expenditures for criminal justice purposes exclude the following: Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures.

(7) Not more than five percent of the funds deposited to the municipal criminal justice assistance account shall be available for appropriations for enhancements to the state patrol crime laboratory system and the continuing costs related to these enhancements. Funds appropriated from this account for such enhancements shall not supplant existing funds from the state general fund.

[1998 c 321 § 12 (Referendum Bill No. 49, approved November 3, 1998). Prior: 1995 c 398 § 12; 1995 c 312 § 84; 1993 sp.s. c 21 § 2; 1992 c 55 § 1; prior: 1991 sp.s. c 26 § 1; 1991 sp.s. c 13 § 30; 1990 2nd ex.s. c 1 § 104.]

NOTES:

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.14.045.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.14.045.

Short title--1995 c 312: See note following RCW 13.32A.010.

Effective dates--1993 sp.s. c 21: See note following RCW 82.14.310.

Severability--1992 c 55: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1992 c 55 § 2.]

Retroactive application--1991 sp.s. c 26: "The changes contained in section 1, chapter 26, Laws of 1991 sp. sess. are remedial, curative, and clarify ambiguities in prior existing law. These changes shall apply retroactively to July 1, 1990." [1991 sp.s. c 26 § 3.]

Severability--1991 sp.s. c 26: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1991 sp.s. c 26 § 4.]

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective dates--1990 2nd ex.s. c 1: See note following RCW 84.52.010.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

RCW 82.14.330 Municipal criminal justice assistance account--Transfers from general fund--Distributions based on crime rate, population, and innovation--Limitations.

(1) Beginning in fiscal year 2000, the state treasurer shall transfer into the municipal criminal justice assistance account for distribution under this section from the general fund the sum of four million six hundred thousand dollars divided into four equal deposits occurring on July 1, October 1, January 1, and April 1. For each fiscal year thereafter, the state treasurer shall increase the total transfer by the fiscal growth factor, as defined in RCW 43.135.025, forecast for that fiscal year by the office of financial management in November of the preceding year. The moneys deposited in the municipal criminal justice assistance account for distribution under this section, less any moneys appropriated for purposes under subsection (4) of this section, shall be distributed to the cities of the state as follows:

(a) Twenty percent appropriated for distribution shall be distributed to cities with a three-year average violent crime rate for each one thousand in population in excess of one hundred fifty percent of the state-wide three-year average violent crime rate for each one

thousand in population. The three-year average violent crime rate shall be calculated using the violent crime rates for each of the preceding three years from the annual reports on crime in Washington state as published by the Washington association of sheriffs and police chiefs. Moneys shall be distributed under this subsection (1)(a) ratably based on population as last determined by the office of financial management, but no city may receive more than one dollar per capita. Moneys remaining undistributed under this subsection at the end of each calendar year shall be distributed to the criminal justice training commission to reimburse participating city law enforcement agencies with ten or fewer full-time commissioned patrol officers the cost of temporary replacement of each officer who is enrolled in basic law enforcement training, as provided in RCW 43.101.200.

(b) Sixteen percent shall be distributed to cities ratably based on population as last determined by the office of financial management, but no city may receive less than one thousand dollars.

The moneys deposited in the municipal criminal justice assistance account for distribution under this subsection shall be distributed at such times as distributions are made under RCW 82.44.150.

Moneys distributed under this subsection shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020. Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. Calendar year 1989 actual operating expenditures for criminal justice purposes exclude the following: Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures.

(2) In addition to the distributions under subsection (1) of this section:

(a) Fourteen percent shall be distributed to cities that have initiated innovative law enforcement strategies, including alternative sentencing and crime prevention programs. No city may receive more than one dollar per capita under this subsection (2)(a).

(b) Twenty percent shall be distributed to cities that have initiated programs to help at-risk children or child abuse victim response programs. No city may receive more than fifty cents per capita under this subsection (2)(b).

(c) Twenty percent shall be distributed to cities that have initiated programs designed to reduce the level of domestic violence within their jurisdictions or to provide counseling for domestic violence victims. No city may receive more than fifty cents per capita under this subsection (2)(c).

(d) Ten percent shall be distributed to cities that contract with another governmental agency for a majority of the city's law enforcement services.

Moneys distributed under this subsection shall be distributed to those cities that submit funding requests under this subsection to the department of community, trade, and economic

development based on criteria developed under RCW 82.14.335. Allocation of funds shall be in proportion to the population of qualified jurisdictions, but the distribution to a city shall not exceed the amount of funds requested. Cities shall submit requests for program funding to the department of community, trade, and economic development by November 1 of each year for funding the following year. The department shall certify to the state treasurer the cities eligible for funding under this subsection and the amount of each allocation.

The moneys deposited in the municipal criminal justice assistance account for distribution under this subsection, less any moneys appropriated for purposes under subsection (4) of this section, shall be distributed at the times as distributions are made under RCW 82.44.150. Moneys remaining undistributed under this subsection at the end of each calendar year shall be distributed to the criminal justice training commission to reimburse participating city law enforcement agencies with ten or fewer full-time commissioned patrol officers the cost of temporary replacement of each officer who is enrolled in basic law enforcement training, as provided in RCW 43.101.200.

If a city is found by the state auditor to have expended funds received under this subsection in a manner that does not comply with the criteria under which the moneys were received, the city shall be ineligible to receive future distributions under this subsection until the use of the moneys are justified to the satisfaction of the director or are repaid to the state general fund. The director may allow noncomplying use of moneys received under this subsection upon a showing of hardship or other emergent need.

(3) Notwithstanding other provisions of this section, the distributions to any city that substantially decriminalizes or repeals its criminal code after July 1, 1990, and that does not reimburse the county for costs associated with criminal cases under RCW 3.50.800 or 3.50.805(2), shall be made to the county in which the city is located.

(4) Not more than five percent of the funds deposited to the municipal criminal justice assistance account shall be available for appropriations for enhancements to the state patrol crime laboratory system and the continuing costs related to these enhancements. Funds appropriated from this account for such enhancements shall not supplant existing funds from the state general fund.

[1998 c 321 § 13 (Referendum Bill No. 49, approved November 3, 1998); 1995 c 398 § 13; 1994 c 273 § 22; 1993 sp.s. c 21 § 3; 1991 c 311 § 4; 1990 2nd ex.s. c 1 § 105.]

NOTES:

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.14.045.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.14.045.

Effective date--1994 c 273 § 22: "Section 22 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [April 1, 1994]." [1994 c 273 § 24.]

Effective dates--1993 sp.s. c 21: See note following RCW 82.14.310.

Retroactive application--1991 c 311: "The changes contained in sections 2, 3, 4, and 5 of this act are remedial, curative, and clarify ambiguities in prior existing law. These changes shall apply retroactively to July 1, 1990." [1991 c 311 § 6.]

Severability--1991 c 311: See note following RCW 82.14.310.

Effective dates--1990 2nd ex.s. c 1: See note following RCW 84.52.010.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

RCW 82.14.335 Grant criteria for distributions under RCW 82.14.330(2).

The department of community, trade, and economic development shall adopt criteria to be used in making grants to cities under RCW 82.14.330(2). In developing the criteria, the department shall create a temporary advisory committee consisting of the director of community, trade, and economic development, two representatives nominated by the association of Washington cities, and two representatives nominated by the Washington association of sheriffs and police chiefs.

[1995 c 399 § 213; 1993 sp.s. c 21 § 4.]

Notes:

Effective dates--1993 sp.s. c 21: See note following RCW 82.14.310.

RCW 82.14.340 Additional sales and use tax for criminal justice purposes--Referendum--Expenditures.

The legislative authority of any county may fix and impose a sales and use tax in accordance with the terms of this chapter, provided that such sales and use tax is subject to repeal by referendum, using the procedures provided in RCW 82.14.036. The referendum procedure provided in RCW 82.14.036 is the exclusive method for subjecting any county sales and use tax ordinance or resolution to a referendum vote.

The tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within such county. The rate of tax shall equal one-tenth of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax).

When distributing moneys collected under this section, the state treasurer shall distribute ten percent of the moneys to the county in which the tax was collected. The remainder of the moneys collected under this section shall be distributed to the county and the cities within the county ratably based on population as last determined by the office of financial management. In making the distribution based on population, the county shall receive that proportion that the unincorporated population of the county bears to the total population of the county and each city shall receive that proportion that the city incorporated population bears to the total county population.

Moneys received from any tax imposed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020. Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes. Calendar year 1989 actual operating expenditures for

criminal justice purposes exclude the following: Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures.

In the expenditure of funds for criminal justice purposes as provided in this section, cities and counties, or any combination thereof, are expressly authorized to participate in agreements, pursuant to chapter 39.34 RCW, to jointly expend funds for criminal justice purposes of mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, and juvenile justice facilities.

[1995 c 309 § 1; 1993 sp.s. c 21 § 6. Prior: 1991 c 311 § 5; 1991 c 301 § 16; 1990 2nd ex.s. c 1 § 901.]

Notes:

Effective dates--1993 sp.s. c 21: See note following RCW 82.14.310.

Severability--1991 c 311: See note following RCW 82.14.310.

Retroactive application--1991 c 311: See note following RCW 82.14.330.

Finding--1991 c 301: See note following RCW 10.99.020.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Sales and use tax for high capacity transportation service limited by imposition of tax under RCW 82.14.340: RCW 81.104.170.

RCW 82.14.350 Sales and use tax for juvenile detention facilities and jails--Colocation.

(1) A county legislative authority in a county with a population of less than one million may submit an authorizing proposition to the county voters, and if the proposition is approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter for the purposes designated in subsection (3) of this section.

(2) The tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall equal one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(3) Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of juvenile detention facilities and jails.

(4) Counties are authorized to develop joint ventures to collocate juvenile detention facilities and to collocate jails.

[1995 2nd sp.s. c 10 § 1.]

RCW 82.14.360 Special stadium sales and use taxes.

(1) The legislative authority of a county with a population of one million or more may impose a special stadium sales and use tax upon the retail sale or use within the county by restaurants, taverns, and bars of food and beverages that are taxable by the state under chapters

82.08 and 82.12 RCW. The rate of the tax shall not exceed five-tenths of one percent of the selling price in the case of a sales tax, or value of the article used in the case of a use tax. The tax imposed under this subsection is in addition to any other taxes authorized by law and shall not be credited against any other tax imposed upon the same taxable event. As used in this section, "restaurant" does not include grocery stores, mini-markets, or convenience stores.

(2) The legislative authority of a county with a population of one million or more may impose a special stadium sales and use tax upon retail car rentals within the county that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of the tax shall not exceed two percent of the selling price in the case of a sales tax, or rental value of the vehicle in the case of a use tax. The tax imposed under this subsection is in addition to any other taxes authorized by law and shall not be credited against any other tax imposed upon the same taxable event.

(3) The revenue from the taxes imposed under this section shall be used for the purpose of principal and interest payments on bonds, issued by the county, to acquire, construct, own, remodel, maintain, equip, reequip, repair, and operate a baseball stadium. Revenues from the taxes authorized in this section may be used for design and other preconstruction costs of the baseball stadium until bonds are issued for the baseball stadium. The county shall issue bonds, in an amount determined to be necessary by the public facilities district, for the district to acquire, construct, own, and equip the baseball stadium. The county shall have no obligation to issue bonds in an amount greater than that which would be supported by the tax revenues under this section, RCW 82.14.0485, and 36.38.010(4) (a) and (b). If the revenue from the taxes imposed under this section exceeds the amount needed for such principal and interest payments in any year, the excess shall be used solely:

(a) For early retirement of the bonds issued for the baseball stadium; and

(b) If the revenue from the taxes imposed under this section exceeds the amount needed for the purposes in (a) of this subsection in any year, the excess shall be placed in a contingency fund which may only be used to pay unanticipated capital costs on the baseball stadium, excluding any cost overruns on initial construction.

(4) The taxes authorized under this section shall not be collected after June 30, 1997, unless the county executive has certified to the department of revenue that a professional major league baseball team has made a binding and legally enforceable contractual commitment to:

(a) Play at least ninety percent of its home games in the stadium for a period of time not shorter than the term of the bonds issued to finance the initial construction of the stadium;

(b) Contribute forty-five million dollars toward the reasonably necessary preconstruction costs including, but not limited to architectural, engineering, environmental, and legal services, and the cost of construction of the stadium, or to any associated public purpose separate from bond-financed property, including without limitation land acquisition, parking facilities, equipment, infrastructure, or other similar costs associated with the project, which contribution shall be made during a term not to exceed the term of the bonds issued to finance the initial construction of the stadium. If all or part of the contribution is made after the date of issuance of the bonds, the team shall contribute an additional amount equal to the accruing interest on the deferred portion of the contribution, calculated at the interest rate on the bonds maturing in the year in which the deferred contribution is made. No part of the contribution may be made

without the consent of the county until a public facilities district is created under chapter 36.100 RCW to acquire, construct, own, remodel, maintain, equip, reequip, repair, and operate a baseball stadium. To the extent possible, contributions shall be structured in a manner that would allow for the issuance of bonds to construct the stadium that are exempt from federal income taxes; and

(c) Share a portion of the profits generated by the baseball team from the operation of the professional franchise for a period of time equal to the term of the bonds issued to finance the initial construction of the stadium, after offsetting any losses incurred by the baseball team after *the effective date of chapter 14, Laws of 1995 1st sp. sess. Such profits and the portion to be shared shall be defined by agreement between the public facilities district and the baseball team. The shared profits shall be used to retire the bonds issued to finance the initial construction of the stadium. If the bonds are retired before the expiration of their term, the shared profits shall be paid to the public facilities district.

(5) No tax may be collected under this section before January 1, 1996. Before collecting the taxes under this section or issuing bonds for a baseball stadium, the county shall create a public facilities district under chapter 36.100 RCW to acquire, construct, own, remodel, maintain, equip, reequip, repair, and operate a baseball stadium.

(6) The county shall assemble such real property as the district determines to be necessary as a site for the baseball stadium. Property which is necessary for this purpose that is owned by the county on October 17, 1995, shall be contributed to the district, and property which is necessary for this purpose that is acquired by the county on or after October 17, 1995, shall be conveyed to the district.

(7) The proceeds of any bonds issued for the baseball stadium shall be provided to the district.

(8) As used in this section, "baseball stadium" means "baseball stadium" as defined in RCW 82.14.0485.

(9) The taxes imposed under this section shall expire when the bonds issued for the construction of the baseball stadium are retired, but not later than twenty years after the taxes are first collected.

[2000 c 103 § 10; 1995 3rd sp.s. c 1 § 201; 1995 1st sp.s. c 14 § 7.]

Notes:

***Reviser's note:** 1995 1st sp.s. c 14 had two effective dates. Sections 1 through 9 and 11 took effect July 1, 1995, and sections 10 and 12 took effect June 14, 1995.

Part headings not law--Effective date--1995 3rd sp.s. c 1: See notes following RCW 82.14.0485.

Severability--Effective dates--1995 1st sp.s. c 14: See notes following RCW 36.100.010.

RCW 82.14.370 Sales and use tax for public facilities in rural counties.

(1) The legislative authority of a rural county may impose a sales and use tax in accordance with the terms of this chapter. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall not

exceed 0.08 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax, except that for rural counties with population densities between sixty and one hundred persons per square mile, the rate shall not exceed 0.04 percent before January 1, 2000.

(2) The tax imposed under subsection (1) of this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the department of revenue under chapter 82.08 or 82.12 RCW. The department of revenue shall perform the collection of such taxes on behalf of the county at no cost to the county.

(3) Moneys collected under this section shall only be used for the purpose of financing public facilities in rural counties. The public facility must be listed as an item in the officially adopted county overall economic development plan, or the economic development section of the county's comprehensive plan, or the comprehensive plan of a city or town located within the county for those counties planning under RCW 36.70A.040. For those counties that do not have an adopted overall economic development plan and do not plan under the growth management act, the public facility must be listed in the county's capital facilities plan or the capital facilities plan of a city or town located within the county. In implementing this section, the county shall consult with cities, towns, and port districts located within the county. For the purposes of this section, "public facilities" means bridges, roads, domestic and industrial water facilities, sanitary sewer facilities, earth stabilization, storm sewer facilities, railroad, electricity, natural gas, buildings, structures, telecommunications infrastructure, transportation infrastructure, or commercial infrastructure, and port facilities in the state of Washington.

(4) No tax may be collected under this section before July 1, 1998. No tax may be collected under this section by a county more than twenty-five years after the date that a tax is first imposed under this section.

(5) For purposes of this section, "rural county" means a county with a population density of less than one hundred persons per square mile as determined by the office of financial management and published each year by the department for the period July 1st to June 30th.

[1999 c 311 § 101; 1998 c 55 § 6; 1997 c 366 § 3.]

Notes:

Finding--Intent--1999 c 311: "The legislature finds that while Washington's economy is currently prospering, economic growth continues to be uneven, particularly as between metropolitan and rural areas. This has created in effect two Washingtons: One afflicted by inadequate infrastructure to support and attract investment, another suffering from congestion and soaring housing prices. In order to address these problems, the legislature intends to use resources strategically to build on our state's strengths while addressing threats to our prosperity." [1999 c 311 § 1.]

Part headings and subheadings not law--1999 c 311: "Part headings and subheadings used in this act are not any part of the law." [1999 c 311 § 601.]

Effective date--1999 c 311: "Sections 1, 101, 201, 301 through 305, 401, 402, 601, and 605 of this act take effect August 1, 1999." [1999 c 311 § 604.]

Severability--1999 c 311: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1999 c 311 § 606.]

Intent--1997 c 366: "The legislature recognizes the economic hardship that rural distressed areas

throughout the state have undergone in recent years. Numerous rural distressed areas across the state have encountered serious economic downturns resulting in significant job loss and business failure. In 1991 the legislature enacted two major pieces of legislation to promote economic development and job creation, with particular emphasis on worker training, income, and emergency services support, along with community revitalization through planning services and infrastructure assistance. However even though these programs have been of assistance, rural distressed areas still face serious economic problems including: Above-average unemployment rates from job losses and below-average employment growth; low rate of business start-ups; and persistent erosion of vitally important resource-driven industries.

The legislature also recognizes that rural distressed areas in Washington have an abiding ability and consistent will to overcome these economic obstacles by building upon their historic foundations of business enterprise, local leadership, and outstanding work ethic.

The legislature intends to assist rural distressed areas in their ongoing efforts to address these difficult economic problems by providing a comprehensive and significant array of economic tools, necessary to harness the persistent and undaunted spirit of enterprise that resides in the citizens of rural distressed areas throughout the state.

The further intent of this act is to provide:

(1) A strategically designed plan of assistance, emphasizing state, local, and private sector leadership and partnership;

(2) A comprehensive and significant array of business assistance, services, and tax incentives that are accountable and performance driven;

(3) An array of community assistance including infrastructure development and business retention, attraction, and expansion programs that will provide a competitive advantage to rural distressed areas throughout Washington; and

(4) Regulatory relief to reduce and streamline zoning, permitting, and regulatory requirements in order to enhance the capability of businesses to grow and prosper in rural distressed areas." [1997 c 366 § 1.]

Goals--1997 c 366: "The primary goals of chapter 366, Laws of 1997 are to:

(1) Promote the ongoing operation of business in rural distressed areas;

(2) Promote the expansion of existing businesses in rural distressed areas;

(3) Attract new businesses to rural distressed areas;

(4) Assist in the development of new businesses from within rural distressed areas;

(5) Provide family wage jobs to the citizens of rural distressed areas; and

(6) Promote the development of communities of excellence in rural distressed areas." [1997 c 366 § 2.]

Severability--1997 c 366: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 366 § 11.]

Captions and part headings not law--1997 c 366: "Section captions and part headings used in this act are not any part of the law." [1997 c 366 § 12.]

RCW 82.14.380 Distressed county assistance account--Created--Distributions.

(1) The distressed county assistance account is created in the state treasury. Into this account shall be placed a portion of all motor vehicle excise tax receipts as provided in RCW 82.44.110. At such times as distributions are made under RCW 82.44.150, the state treasurer shall distribute the funds in the distressed county assistance account to each county imposing the sales and use tax authorized under RCW 82.14.370 as of January 1, 1999, in the same proportions as distributions of the tax imposed under RCW 82.14.370 for these counties for the previous quarter.

(2) Funds distributed from the distressed county assistance account shall be expended by the counties for criminal justice and other purposes.

[1999 c 311 § 201; 1998 c 321 § 10 (Referendum Bill No. 49, approved November 3, 1998).]

NOTES:

Finding--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 311:
See notes following RCW 82.14.370.

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.14.045.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.14.045.

RCW 82.14.390 Sales and use tax for regional centers.

(1) Except as provided in subsection (6) of this section, the governing body of a public facilities district created under chapter 35.57 or 36.100 RCW that commences construction of a new regional center, or improvement or rehabilitation of an existing new regional center, before January 1, 2003, may impose a sales and use tax in accordance with the terms of this chapter. The tax is in addition to other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the public facilities district. The rate of tax shall not exceed 0.033 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.

(2) The tax imposed under subsection (1) of this section shall be deducted from the amount of tax otherwise required to be collected or paid over to the department of revenue under chapter 82.08 or 82.12 RCW. The department of revenue shall perform the collection of such taxes on behalf of the county at no cost to the public facilities district.

(3) No tax may be collected under this section before August 1, 2000. The tax imposed in this section shall expire when the bonds issued for the construction of the regional center and related parking facilities are retired, but not more than twenty-five years after the tax is first collected.

(4) Moneys collected under this section shall only be used for the purposes set forth in RCW 35.57.020 and must be matched with an amount from other public or private sources equal to thirty-three percent of the amount collected under this section, provided that amounts generated from nonvoter approved taxes authorized under chapter 35.57 RCW or nonvoter approved taxes authorized under chapter 36.100 RCW shall not constitute a public or private source. For the purpose of this section, public or private sources includes, but is not limited to cash or in-kind contributions used in all phases of the development or improvement of the regional center, land that is donated and used for the siting of the regional center, cash or in-kind contributions from public or private foundations, or amounts attributed to private sector partners as part of a public and private partnership agreement negotiated by the public facilities district.

(5) The combined total tax levied under this section shall not be greater than 0.033 percent. If both a public facilities district created under chapter 35.57 RCW and a public facilities district created under chapter 36.100 RCW impose a tax under this section, the tax imposed by a public facilities district created under chapter 35.57 RCW shall be credited against the tax imposed by a public facilities district created under chapter 36.100 RCW.

(6) A public facilities district created under chapter 36.100 RCW is not eligible to impose the tax under this section if the legislative authority of the county where the public facilities

district is located has imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

[1999 c 165 § 13.]

Notes:

Severability--1999 c 164: See RCW 35.57.900.

RCW 82.14.400 Sales and use tax for zoo, aquarium, and wildlife facilities--Authorizing proposition--Distributions.

(1) Upon the joint request of a metropolitan park district, a city with a population of more than one hundred fifty thousand, and a county legislative authority in a county with a national park and a population of more than five hundred thousand and less than one million five hundred thousand, the county shall submit an authorizing proposition to the county voters, fixing and imposing a sales and use tax in accordance with this chapter for the purposes designated in subsection (4) of this section and identified in the joint request. Such proposition must be placed on a ballot for a special or general election to be held no later than one year after the date of the joint request.

(2) The proposition is approved if it receives the votes of a majority of those voting on the proposition.

(3) The tax authorized in this section is in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall equal no more than one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(4) Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for:

(a) Costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, or improvement of zoo, aquarium, and wildlife preservation and display facilities that are currently accredited by the American zoo and aquarium association; or

(b) Those costs associated with (a) of this subsection and costs related to parks located within a county described in subsection (1) of this section.

(5) The department of revenue shall perform the collection of such taxes on behalf of the county at no cost to the county. In lieu of the charge for the administration and collection of local sales and use taxes under RCW 82.14.050 from which the county is exempt under this subsection (5), a percentage of the tax revenues authorized by this section equal to one-half of the maximum percentage provided in RCW 82.14.050 shall be transferred annually to the department of community, trade, and economic development, or its successor agency, from the funds allocated under subsection (6)(b) of this section for a period of twelve years from the first date of distribution of funds under subsection (6)(b) of this section. The department of community, trade, and economic development, or its successor agency, shall use funds transferred to it pursuant to this subsection (5) to provide, operate, and maintain community-based housing under

chapter 43.185 RCW for persons who are mentally ill.

(6) If the joint request and the authorizing proposition include provisions for funding those costs included within subsection (4)(b) of this section, the tax revenues authorized by this section shall be allocated annually as follows:

(a) Fifty percent to the zoo and aquarium advisory authority; and

(b) Fifty percent to be distributed on a per capita basis as set out in the most recent population figures for unincorporated and incorporated areas only within that county, as determined by the office of financial management, solely for parks, as follows: To any metropolitan park district, to cities and towns not contained within a metropolitan park district, and the remainder to the county. Moneys received under this subsection (6)(b) by a county may not be used to replace or supplant existing per capita funding.

(7) Funds shall be distributed annually by the county treasurer to the county, and cities and towns located within the county, in the manner set out in subsection (6)(b) of this section.

(8) Prior to expenditure of any funds received by the county under subsection (6)(b) of this section, the county shall establish a process which considers needs throughout the unincorporated areas of the county in consultation with community advisory councils established by ordinance.

(9) By December 31, 2005, and thereafter, the county or any city with a population greater than eighty thousand must provide at least one dollar match for every two dollars received under this section.

(10) Properties subject to a memorandum of agreement between the federal bureau of land management, the advisory council on historic preservation, and the Washington state historic preservation officer have priority for funding from money received under subsection (6)(b) of this section for implementation of the stipulations in the memorandum of agreement.

(a) At least one hundred thousand dollars of the first four years of allocations under subsection (6)(b) of this section, to be matched by the county or city with one dollar for every two dollars received, shall be used to implement the stipulations of the memorandum of agreement and for other historical, archaeological, architectural, and cultural preservation and improvements related to the properties.

(b) The amount in (a) of this subsection shall come equally from the allocations to the county and to the city in which the properties are located, unless otherwise agreed to by the county and the city.

(c) The amount in (a) of this subsection shall not be construed to displace or be offered in lieu of any lease payment from a county or city to the state for the properties in question.

[2000 c 240 § 1; 1999 c 104 § 1.]

RCW 82.14.410 Sales of lodging tax rate changes.

(1) A local sales and use tax change adopted after December 1, 2000, must provide an exemption for those sales of lodging for which, but for the exemption, the total sales tax rate imposed on sales of lodging would exceed the greater of:

(a) Twelve percent; or

(b) The total sales tax rate that would have applied to the sale of lodging if the sale were made on December 1, 2000.

(2) For the purposes of this section:

(a) "Local sales and use tax change" is defined as provided in RCW 82.14.055.

(b) "Sale of lodging" means the sale of or charge made for the furnishing of lodging and all other services by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property.

(c) "Total sales tax rate" means the combined rates of all state and local taxes imposed under this chapter and chapters 36.100, 67.28, 67.40, and 82.08 RCW, and any other tax authorized after March 29, 2001, if the tax is in the nature of a sales tax collected from the buyer, but excluding taxes imposed under RCW 81.104.170 before December 1, 2000.

[2001 c 6 § 1.]

NOTES:

Effective date--2001 c 6: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 29, 2001]." [2001 c 6 § 2.]

RCW 82.14.820 Warehouse and grain elevators and distribution centers--Exemption does not apply.

The exemptions in RCW 82.08.820 and 82.12.820 are for the state portion of the sales and use tax and do not extend to the tax imposed in this chapter.

[1997 c 450 § 4.]

Notes:

Findings--Intent--Report--Effective date--1997 c 450: See notes following RCW 82.08.820.

RCW 82.14.900 Severability--1970 ex.s. c 94.

No determination that one or more provisions of this 1970 amendatory act, or any part thereof, are invalid shall affect the validity of the remaining provisions.

[1970 ex.s. c 94 § 9.]

**Chapter 82.14A RCW
CITIES AND TOWNS--LICENSE FEES AND
TAXES ON FINANCIAL INSTITUTIONS**

Sections

82.14A.010	License fees or taxes on financial institutions--Restrictions--Application of chapter 82.04 RCW--Rates.
82.14A.020	Division of gross income of business between cities, towns and unincorporated areas.
82.14A.030	Effective date of resolutions or ordinances.
82.14A.900	Effective date--1972 ex.s. c 134.

RCW 82.14A.010 License fees or taxes on financial institutions--Restrictions--Application of chapter 82.04 RCW--Rates.

The governing body of any city or town which imposes a license fee or tax, by ordinance or resolution, may pursuant to RCW 82.14A.010 through 82.14A.030 only, fix and impose a license fee or tax on national banks, state banks, trust companies, mutual savings banks, building and loan associations, savings and loan associations, and other financial institutions for the act or privilege of engaging in business: PROVIDED, That the definitions, deductions and exemptions set forth in chapter 82.04 RCW, insofar as they shall be applicable shall be applied to a license fee or tax imposed by any city or town, if such fee or tax is measured by the gross income of the business: PROVIDED, FURTHER, That the rate of such license fee or tax shall not exceed the rate imposed upon other service type business activity: AND PROVIDED FURTHER, That nothing in RCW 82.14A.010 through 82.14A.030 shall extend the regulatory power of any city or town.

[1972 ex.s. c 134 § 2.]

RCW 82.14A.020 Division of gross income of business between cities, towns and unincorporated areas.

For purposes of RCW 82.14A.010, the state department of revenue is hereby authorized and directed to promulgate, pursuant to the provisions of chapter 34.05 RCW, rules establishing uniform methods of division of gross income of the business of a single taxpayer between those cities, towns and unincorporated areas in which such taxpayer has a place of business.

[1972 ex.s. c 134 § 3.]

RCW 82.14A.030 Effective date of resolutions or ordinances.

No resolution or ordinance or any amendment thereto adopted pursuant to RCW 82.14A.010 shall be effective, except on the first day of a calendar month.

[1972 ex.s. c 134 § 5.]

RCW 82.14A.900 Effective date--1972 ex.s. c 134.

Sections 2 through 5 of this 1972 amendatory act shall take effect July 1, 1972.

[1972 ex.s. c 134 § 8.]

Chapter 82.14B RCW

COUNTIES--TAX ON TELEPHONE ACCESS LINE USE

Sections

82.14B.010	Findings.
82.14B.020	Definitions.
82.14B.030	County enhanced 911 excise tax on use of switched access lines and radio access lines authorized--Amount--State enhanced 911 excise tax--Amount.
82.14B.040	Collection of tax.
82.14B.042	Payment and collection of tax--Penalties for violations.
82.14B.050	Use of proceeds.
82.14B.060	Administration and collection by county--Ordinance.
82.14B.061	Administration by department--Extending reporting periods.
82.14B.070	Emergency service communication districts--Authorized--Consolidation--Dissolution.
82.14B.090	Emergency service communication districts--Emergency service communication system--Financing--Excise tax.
82.14B.100	Emergency service communication districts--Application of RCW 82.14B.040 through 82.14B.060.
82.14B.150	Filing of returns by local exchange company or radio communications service company--Exception, credit, refund for deductible or worthless debts.
82.14B.160	Exemption--Activities immune from taxation under constitutions.
82.14B.200	Burden of proof that sale is not to subscriber--Effect of resale certificate--Liability if no retail certificate--Penalties--Exceptions.
82.14B.210	Personal liability upon termination, dissolution, or abandonment of business--Exemptions--Notice--Applicability--Collections.
82.14B.900	Severability--1981 c 160.

RCW 82.14B.010 Findings.

The legislature finds that the state and counties should be provided with an additional revenue source to fund enhanced 911 emergency communication systems throughout the state on a multicounty, county-wide, or district-wide basis. The legislature further finds that the most efficient and appropriate method of deriving additional revenue for this purpose is to impose an excise tax on the use of switched access lines.

[1991 c 54 § 9; 1981 c 160 § 1.]

Notes:

Referral to electorate--1991 c 54: See note following RCW 38.52.030.

RCW 82.14B.020 Definitions.

As used in this chapter:

(1) "Emergency services communication system" means a multicounty, county-wide, or district-wide radio or landline communications network, including an enhanced 911 telephone system, which provides rapid public access for coordinated dispatching of services, personnel, equipment, and facilities for police, fire, medical, or other emergency services.

(2) "Enhanced 911 telephone system" means a public telephone system consisting of a

network, data base, and on-premises equipment that is accessed by dialing 911 and that enables reporting police, fire, medical, or other emergency situations to a public safety answering point. The system includes the capability to selectively route incoming 911 calls to the appropriate public safety answering point that operates in a defined 911 service area and the capability to automatically display the name, address, and telephone number of incoming 911 calls at the appropriate public safety answering point.

(3) "Switched access line" means the telephone service line which connects a subscriber's main telephone(s) or equivalent main telephone(s) to the local exchange company's switching office.

(4) "Local exchange company" has the meaning ascribed to it in RCW 80.04.010.

(5) "Radio access line" means the telephone number assigned to or used by a subscriber for two-way local wireless voice service available to the public for hire from a radio communications service company. Radio access lines include, but are not limited to, radio-telephone communications lines used in cellular telephone service, personal communications services, and network radio access lines, or their functional and competitive equivalent. Radio access lines do not include lines that provide access to one-way signaling service, such as paging service, or to communications channels suitable only for data transmission, or to nonlocal radio access line service, such as wireless roaming service, or to a private telecommunications system.

(6) "Radio communications service company" has the meaning ascribed to it in RCW 80.04.010.

(7) "Private telecommunications system" has the meaning ascribed to it in RCW 80.04.010.

(8) "Subscriber" means the retail purchaser of telephone service as telephone service is defined in RCW 82.04.065(3).

[1998 c 304 § 2; 1994 c 96 § 2; 1991 c 54 § 10; 1981 c 160 § 2.]

Notes:

Findings--1998 c 304: "The legislature finds that:

(1) The state enhanced 911 excise tax imposed at the current rate of twenty cents per switched access line per month generates adequate tax revenues to enhance the 911 telephone system for switched access lines state-wide by December 31, 1998, as mandated in RCW 38.52.510;

(2) The tax revenues generated from the state enhanced 911 excise tax when the tax rate decreases to a maximum of ten cents per switched access line on January 1, 1999, will not be adequate to fund the long-term operation and equipment replacement costs for the enhanced 911 telephone systems in the counties or multicounty regions that receive financial assistance from the state enhanced 911 office;

(3) Some counties or multicounty regions will need financial assistance from the state enhanced 911 office to implement and maintain enhanced 911 because the tax revenue generated from the county enhanced 911 excise tax is not adequate;

(4) Counties with populations of less than seventy-five thousand will need salary assistance to create multicounty regions and counties with populations of seventy-five thousand or more, if requested by smaller counties, will need technical assistance and incentives to provide multicounty services; and

(5) Counties should not request state financial assistance for implementation and maintenance of enhanced 911 for switched access lines unless the county has imposed the maximum enhanced 911 tax authorized in RCW

82.14B.030." [1998 c 304 § 1.]

Effective dates--1998 c 304: "This act takes effect January 1, 1999, except section 14 of this act which takes effect July 1, 1998." [1998 c 304 § 15.]

Finding--Intent--1994 c 96: "(1) The legislature finds that:

- (a) Emergency services communication systems, including enhanced 911 telephone systems, are currently funded with revenues from state and local excise taxes imposed on the use of switched access lines;
- (b) Users of cellular communication systems and other similar wireless telecommunications systems do not use switched access lines and are not currently subject to these excise taxes; and
- (c) The volume of 911 calls by users of cellular communications systems and other similar wireless telecommunications systems has increased in recent years.

(2) The intent of this act is to acknowledge the recommendations regarding 911 emergency communication system funding as detailed in the report to the legislature dated November 1993, entitled "Taxation of Cellular Communications in Washington State," to authorize imposition and collection of the twenty-five cent county tax discussed in chapter 6 of that report, and to require the department of revenue to continue the *study of such funding as detailed in the report." [1994 c 96 § 1.]

***Reviser's note:** See 1992 c 218 and 1994 c 96 § 6.

Effective dates--1994 c 96: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 23, 1994], except section 5 of this act shall take effect January 1, 1995." [1994 c 96 § 8.]

Referral to electorate--1991 c 54: See note following RCW 38.52.030.

RCW 82.14B.030 County enhanced 911 excise tax on use of switched access lines and radio access lines authorized--Amount--State enhanced 911 excise tax--Amount.

(1) The legislative authority of a county may impose a county enhanced 911 excise tax on the use of switched access lines in an amount not exceeding fifty cents per month for each switched access line. The amount of tax shall be uniform for each switched access line. Each county shall provide notice of such tax to all local exchange companies serving in the county at least sixty days in advance of the date on which the first payment is due.

(2) The legislative authority of a county may also impose a county 911 excise tax on the use of radio access lines located within the county in an amount not exceeding twenty-five cents per month for each radio access line. The amount of tax shall be uniform for each radio access line. The county shall provide notice of such tax to all radio communications service companies serving in the county at least sixty days in advance of the date on which the first payment is due. Any county imposing this tax shall include in its ordinance a refund mechanism whereby the amount of any tax ordered to be refunded by the judgment of a court of record, or as a result of the resolution of any appeal therefrom, shall be refunded to the radio communications service company or local exchange company that collected the tax, and those companies shall reimburse the subscribers who paid the tax. The ordinance shall further provide that to the extent the subscribers who paid the tax cannot be identified or located, the tax paid by those subscribers shall be returned to the county.

(3) A state enhanced 911 excise tax is imposed on all switched access lines in the state. The amount of tax shall not exceed twenty cents per month for each switched access line. The tax shall be uniform for each switched access line. The tax imposed under this subsection shall be remitted to the department of revenue by local exchange companies on a tax return provided by the department. Tax proceeds shall be deposited by the treasurer in the enhanced 911 account

created in RCW 38.52.540.

(4) By August 31st of each year the state enhanced 911 coordinator shall recommend the level for the next year of the state enhanced 911 excise tax, based on a systematic cost and revenue analysis, to the utilities and transportation commission. The commission shall by the following October 31st determine the level of the state enhanced 911 excise tax for the following year.

[1998 c 304 § 3; 1994 c 96 § 3; 1991 c 54 § 11; 1981 c 160 § 3.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

Finding--Intent--Effective dates--1994 c 96: See notes following RCW 82.14B.020.

Referral to electorate--1991 c 54: See note following RCW 38.52.030.

RCW 82.14B.040 Collection of tax.

The state enhanced 911 tax and the county enhanced 911 tax on switched access lines shall be collected from the subscriber by the local exchange company providing the switched access line. The county 911 tax on radio access lines shall be collected from the subscriber by the radio communications service company providing the radio access line to the subscriber. The amount of the tax shall be stated separately on the billing statement which is sent to the subscriber.

[1998 c 304 § 4; 1994 c 96 § 4; 1991 c 54 § 12; 1981 c 160 § 4.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

Finding--Intent--Effective dates--1994 c 96: See notes following RCW 82.14B.020.

Referral to electorate--1991 c 54: See note following RCW 38.52.030.

RCW 82.14B.042 Payment and collection of tax--Penalties for violations.

(1) The state enhanced 911 excise tax imposed by this chapter must be paid by the subscriber to the local exchange company providing the switched access line, and each local exchange company shall collect from the subscriber the full amount of the tax payable. The state enhanced 911 excise tax required by this chapter to be collected by the local exchange company is deemed to be held in trust by the local exchange company until paid to the department. Any local exchange company that appropriates or converts the tax collected to its own use or to any use other than the payment of the tax to the extent that the money collected is not available for payment on the due date as prescribed in this chapter is guilty of a gross misdemeanor.

(2) If any local exchange company fails to collect the state enhanced 911 excise tax or, after collecting the tax, fails to pay it to the department in the manner prescribed by this chapter, whether such failure is the result of its own act or the result of acts or conditions beyond its control, the local exchange company is personally liable to the state for the amount of the tax, unless the local exchange company has taken from the buyer in good faith a properly executed resale certificate under RCW 82.14B.200.

(3) The amount of tax, until paid by the subscriber to the local exchange company or to

the department, constitutes a debt from the subscriber to the local exchange company. Any local exchange company that fails or refuses to collect the tax as required with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any subscriber who refuses to pay any tax due under this chapter is guilty of a misdemeanor. The state enhanced 911 excise tax required by this chapter to be collected by the local exchange company must be stated separately on the billing statement that is sent to the subscriber.

(4) If a subscriber has failed to pay to the local exchange company the state enhanced 911 excise tax imposed by this chapter and the local exchange company has not paid the amount of the tax to the department, the department may, in its discretion, proceed directly against the subscriber for collection of the tax, in which case a penalty of ten percent may be added to the amount of the tax for failure of the subscriber to pay the tax to the local exchange company, regardless of when the tax is collected by the department. Tax under this chapter is due as provided under RCW 82.14B.061.

[2000 c 106 § 2; 1998 c 304 § 9.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.050 Use of proceeds.

The proceeds of any tax collected under this chapter shall be used by the county only for the emergency services communication system.

[1981 c 160 § 5.]

RCW 82.14B.060 Administration and collection by county--Ordinance.

A county legislative authority imposing a tax under this chapter shall establish by ordinance all necessary and appropriate procedures for the administration and collection of the tax, which ordinance shall provide for reimbursement to the telephone companies for actual costs of administration and collection of the tax imposed. The ordinance shall also provide that the due date for remittance of the tax collected shall be on or before the last day of the month following the month in which the tax liability accrues.

[1998 c 304 § 5; 1981 c 160 § 6.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.061 Administration by department--Extending reporting periods.

(1) The department of revenue shall administer and shall adopt such rules as may be necessary to enforce and administer the state enhanced 911 excise tax imposed by this chapter. Chapter 82.32 RCW, with the exception of RCW 82.32.045, 82.32.145, and 82.32.380, applies to the administration, collection, and enforcement of the state enhanced 911 excise tax.

(2) The state enhanced 911 excise tax imposed by this chapter, along with reports and

returns on forms prescribed by the department, are due at the same time the taxpayer reports other taxes under RCW 82.32.045. If no other taxes are reported under RCW 82.32.045, the taxpayer shall remit tax on an annual basis in accordance with RCW 82.32.045.

(3) The department of revenue may relieve any taxpayer or class of taxpayers from the obligation of remitting monthly and may require the return to cover other longer reporting periods, but in no event may returns be filed for a period greater than one year.

(4) The state enhanced 911 excise tax imposed by this chapter is in addition to any taxes imposed upon the same persons under chapters 82.08 and 82.12 RCW.

[2000 c 106 § 3; 1998 c 304 § 6.]

NOTES:

Effective date--2000 c 106: See note following RCW 82.32.330.

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.070 Emergency service communication districts--Authorized--Consolidation--Dissolution.

In lieu of providing a county-wide system of emergency service communication, the legislative authority of a county may establish one or more less than county-wide emergency service communication districts within the county for the purpose of providing and funding emergency service communication systems. An emergency service communication district is a quasi-municipal corporation, shall constitute a body corporate, and shall possess all the usual powers of a corporation for public purposes as well as all other powers that may now or hereafter be specifically conferred by statute, including, but not limited to, the authority to hire employees, staff, and services, to enter into contracts, and to sue and be sued.

The county legislative authority shall be the governing body of an emergency service communication district. The county treasurer shall act as the ex officio treasurer of the emergency services communication district. The electors of an emergency service communication district are all registered voters residing within the district.

A county legislative authority proposing to consolidate existing emergency service communication districts shall conduct a hearing at the time and place specified in a notice published at least once, not less than ten days prior to the hearing, in a newspaper of general circulation within the emergency service communication districts. All hearings shall be public and the county legislative authority shall hear objections from any person affected by the consolidation of the emergency service communication districts. Following the hearing, the county legislative authority may consolidate the emergency service communication districts, if the county legislative authority finds the action to be in the public interest and adopts a resolution providing for the action. The county legislative authority shall specify the manner in which consolidation is to be accomplished.

A county legislative authority proposing to dissolve an existing emergency service communication district shall conduct a hearing at the time and place specified in a notice published at least once, not less than ten days prior to the hearing, in a newspaper of general circulation within the emergency service communication district. All hearings shall be public

and the county legislative authority shall hear objections from any person affected by the dissolution of the emergency service communication district. Following the hearing, the county legislative authority may dissolve the emergency service communication district, if the county legislative authority finds the action to be in the public interest and adopts a resolution providing for the action. The county legislative authority shall specify the manner in which dissolution is to be accomplished and shall supervise the liquidation of any assets and the satisfaction of any outstanding indebtedness.

[1994 c 54 § 1; 1987 c 17 § 1.]

RCW 82.14B.090 Emergency service communication districts--Emergency service communication system--Financing--Excise tax.

An emergency service communication district is authorized to finance and provide an emergency service communication system and to finance the system by imposing the excise tax authorized in RCW 82.14B.030.

[1991 c 54 § 13; 1987 c 17 § 3.]

Notes:

Referral to electorate--1991 c 54: See note following RCW 38.52.030.

RCW 82.14B.100 Emergency service communication districts--Application of RCW 82.14B.040 through 82.14B.060.

RCW 82.14B.040 through 82.14B.060 apply to any emergency service communication district established under RCW 82.14B.070 and 82.14B.090.

[1991 c 54 § 14; 1987 c 17 § 4.]

Notes:

Referral to electorate--1991 c 54: See note following RCW 38.52.030.

RCW 82.14B.150 Filing of returns by local exchange company or radio communications service company--Exception, credit, refund for deductible or worthless debts.

(1) A local exchange company or radio communications service company shall file tax returns on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the company. A local exchange company or radio communications service company filing returns on a cash receipts basis is not required to pay tax on debts that are deductible as worthless for federal income tax purposes.

(2) A local exchange company or radio communications service company is entitled to a credit or refund for state enhanced 911 excise taxes previously paid on debts that are deductible as worthless for federal income tax purposes.

[1998 c 304 § 7.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.160 Exemption--Activities immune from taxation under constitutions.

The taxes imposed by this chapter do not apply to any activity that the state or county is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States.

[1998 c 304 § 8.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.200 Burden of proof that sale is not to subscriber--Effect of resale certificate--Liability if no retail certificate--Penalties--Exceptions.

(1) Unless a local exchange company has taken from the buyer a resale certificate or equivalent document under RCW 82.04.470, the burden of proving that a sale of the use of a switched access lines [line] was not a sale to a subscriber is upon the person who made the sale.

(2) If a local exchange company does not receive a resale certificate at the time of the sale, have a resale certificate on file at the time of the sale, or obtain a resale certificate from the buyer within a reasonable time after the sale, the local exchange company remains liable for the tax as provided in RCW 82.14B.042, unless the local exchange company can demonstrate facts and circumstances according to rules adopted by the department of revenue that show the sale was properly made without payment of the state enhanced 911 excise tax.

(3) The penalty imposed by RCW 82.32.291 may not be assessed on state enhanced 911 excise taxes due but not paid as a result of the improper use of a resale certificate. This subsection does not prohibit or restrict the application of other penalties authorized by law.

[1998 c 304 § 10.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.210 Personal liability upon termination, dissolution, or abandonment of business--Exemptions--Notice--Applicability--Collections.

(1) Upon termination, dissolution, or abandonment of a corporate or limited liability company business, any officer, member, manager, or other person having control or supervision of state enhanced 911 excise tax funds collected and held in trust under RCW 82.14B.042, or who is charged with the responsibility for the filing of returns or the payment of state enhanced 911 excise tax funds collected and held in trust under RCW 82.14B.042, is personally liable for any unpaid taxes and interest and penalties on those taxes, if such officer or other person willfully fails to pay or to cause to be paid any state enhanced 911 excise taxes due from the corporation under this chapter. For the purposes of this section, any state enhanced 911 excise taxes that have been paid but not collected are deductible from the state enhanced 911 excise taxes collected but not paid. For purposes of this subsection "willfully fails to pay or to cause to be paid" means that the failure was the result of an intentional, conscious, and voluntary course of action.

(2) The officer, member, manager, or other person is liable only for taxes collected that became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation described in subsection (1) of this section, plus interest and penalties on those taxes.

(3) Persons liable under subsection (1) of this section are exempt from liability if nonpayment of the state enhanced 911 excise tax funds held in trust is due to reasons beyond their control as determined by the department by rule.

(4) Any person having been issued a notice of assessment under this section is entitled to the appeal procedures under RCW 82.32.160 through 82.32.200.

(5) This section applies only if the department has determined that there is no reasonable means of collecting the state enhanced 911 excise tax funds held in trust directly from the corporation.

(6) This section does not relieve the corporation or limited liability company of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

(7) Collection authority and procedures prescribed in chapter 82.32 RCW apply to collections under this section.

[1998 c 304 § 11.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

RCW 82.14B.900 Severability--1981 c 160.

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

[1981 c 160 § 7.]

**Chapter 82.16 RCW
PUBLIC UTILITY TAX**

Sections

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NOTES:

Public utility districts, privilege tax: Chapter 54.28 RCW.

RCW 82.16.010 Definitions.

For the purposes of this chapter, unless otherwise required by the context:

(1) "Railroad business" means the business of operating any railroad, by whatever power operated, for public use in the conveyance of persons or property for hire. It shall not, however, include any business herein defined as an urban transportation business.

(2) "Express business" means the business of carrying property for public hire on the line of any common carrier operated in this state, when such common carrier is not owned or leased by the person engaging in such business.

(3) "Railroad car business" means the business of operating stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars, sleeping cars, parlor cars, buffet cars, tourist cars, or any other kinds of cars used for transportation of property or persons upon the line of any railroad operated in this state when such railroad is not owned or leased by the person engaging in such business.

(4) "Water distribution business" means the business of operating a plant or system for the distribution of water for hire or sale.

(5) "Light and power business" means the business of operating a plant or system for the generation, production or distribution of electrical energy for hire or sale and/or for the wheeling of electricity for others.

(6) "Telegraph business" means the business of affording telegraphic communication for hire.

(7) "Gas distribution business" means the business of operating a plant or system for the production or distribution for hire or sale of gas, whether manufactured or natural.

(8) "Motor transportation business" means the business (except urban transportation business) of operating any motor propelled vehicle by which persons or property of others are conveyed for hire, and includes, but is not limited to, the operation of any motor propelled vehicle as an auto transportation company (except urban transportation business), common carrier or contract carrier as defined by RCW 81.68.010 and 81.80.010: PROVIDED, That "motor transportation business" shall not mean or include the transportation of logs or other forest products exclusively upon private roads or private highways.

(9) "Urban transportation business" means the business of operating any vehicle for public use in the conveyance of persons or property for hire, insofar as (a) operating entirely within the corporate limits of any city or town, or within five miles of the corporate limits thereof, or (b) operating entirely within and between cities and towns whose corporate limits are not more than five miles apart or within five miles of the corporate limits of either thereof. Included herein, but without limiting the scope hereof, is the business of operating passenger vehicles of every type and also the business of operating cartage, pickup, or delivery services, including in such services the collection and distribution of property arriving from or destined to a point within or without the state, whether or not such collection or distribution be made by the person performing a local or interstate line-haul of such property.

(10) "Public service business" means any of the businesses defined in subdivisions (1), (2), (3), (4), (5), (6), (7), (8), and (9) or any business subject to control by the state, or having the powers of eminent domain and the duties incident thereto, or any business hereafter declared by the legislature to be of a public service nature, except telephone business as defined in RCW 82.04.065 and low-level radioactive waste site operating companies as redefined in RCW 81.04.010. It includes, among others, without limiting the scope hereof: Airplane transportation, boom, dock, ferry, pipe line, toll bridge, toll logging road, water transportation and wharf businesses.

(11) "Tugboat business" means the business of operating tugboats, towboats, wharf boats or similar vessels in the towing or pushing of vessels, barges or rafts for hire.

(12) "Gross income" means the value proceeding or accruing from the performance of the particular public service or transportation business involved, including operations incidental thereto, but without any deduction on account of the cost of the commodity furnished or sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

(13) The meaning attributed, in chapter 82.04 RCW, to the term "tax year," "person," "value proceeding or accruing," "business," "engaging in business," "in this state," "within this state," "cash discount" and "successor" shall apply equally in the provisions of this chapter.

[1996 c 150 § 1; 1994 c 163 § 4; 1991 c 272 § 14; 1989 c 302 § 203. Prior: 1989 c 302 § 102; 1986 c 226 § 1; 1983 2nd ex.s. c 3 § 32; 1982 2nd ex.s. c 9 § 1; 1981 c 144 § 2; 1965 ex.s. c 173 § 20; 1961 c 293 § 12; 1961 c 15 § 82.16.010; prior: 1959 ex.s. c 3 § 15; 1955 c 389 § 28; 1949 c 228 § 10; 1943 c 156 § 10; 1941 c 178 § 12; 1939 c 225 § 20; 1937 c 227 § 11; 1935 c 180 § 37; Rem. Supp. 1949 § 8370-37.]

Notes:

Effective date--1996 c 150: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 25, 1996]." [1996 c 150 § 3.]

Effective dates--1991 c 272: See RCW 81.108.901.

Finding, purpose--1989 c 302: See note following RCW 82.04.120.

Effective date--1986 c 226: "This act shall take effect July 1, 1986." [1986 c 226 § 3.]

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Effective date--1982 2nd ex.s. c 9: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect August 1, 1982." [1982 2nd ex.s. c 9 § 4.]

Intent--1981 c 144: "The legislature recognizes that there have been significant changes in the nature of the telephone business in recent years. Once solely the domain of regulated monopolies, the telephone business has now been opened up to competition with respect to most of its services and equipment. As a result of this competition, the state and local excise tax structure in the state of Washington has become discriminatory when applied to regulated telephone company transactions that are similar in nature to those consummated by nonregulated competitors. Telephone companies are forced to operate at a significant state and local tax disadvantage when compared to these nonregulated competitors.

To remedy this situation, it is the intent of the legislature to place telephone companies and nonregulated competitors of telephone companies on an equal excise tax basis with regard to the providing of similar goods and services. Therefore competitive telephone services shall for excise tax purposes only, unless otherwise provided, be treated as retail sales under the applicable state and local business and occupation and sales and use taxes. This shall not affect any requirement that regulated telephone companies have under Title 80 RCW, unless otherwise provided.

Nothing in this act affects the authority and responsibility of the Washington utilities and transportation commission to set fair, just, reasonable, and sufficient rates for telephone service." [1981 c 144 § 1.]

Severability--1981 c 144: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1981 c 144 § 12.]

Effective date--1981 c 144: "This act shall take effect on January 1, 1982." [1981 c 144 § 13.]

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

RCW 82.16.020 Public utility tax imposed--Additional tax imposed--Deposit of moneys.

(1) There is levied and there shall be collected from every person a tax for the act or privilege of engaging within this state in any one or more of the businesses herein mentioned. The tax shall be equal to the gross income of the business, multiplied by the rate set out after the business, as follows:

- (a) Express, sewerage collection, and telegraph businesses: Three and six-tenths percent;
- (b) Light and power business: Three and sixty-two one-hundredths percent;
- (c) Gas distribution business: Three and six-tenths percent;
- (d) Urban transportation business: Six-tenths of one percent;
- (e) Vessels under sixty-five feet in length, except tugboats, operating upon the waters within the state: Six-tenths of one percent;
- (f) Motor transportation, railroad, railroad car, and tugboat businesses, and all public service businesses other than ones mentioned above: One and eight-tenths of one percent;
- (g) Water distribution business: Four and seven-tenths percent.

(2) An additional tax is imposed equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under subsection (1) of this section.

(3) Twenty percent of the moneys collected under subsection (1) of this section on water distribution businesses and sixty percent of the moneys collected under subsection (1) of this section on sewerage collection businesses shall be deposited in the public works assistance account created in RCW 43.155.050.

[1996 c 150 § 2; 1989 c 302 § 204; 1986 c 282 § 14; 1985 c 471 § 10; 1983 2nd ex.s. c 3 § 13; 1982 2nd ex.s. c 5 § 1; 1982 1st ex.s. c 35 § 5; 1971 ex.s. c 299 § 12; 1967 ex.s. c 149 § 24; 1965 ex.s. c 173 § 21; 1961 c 293 § 13; 1961 c 15 § 82.16.020. Prior: 1959 ex.s. c 3 § 16; 1939 c 225 § 19; 1935 c 180 § 36; RRS § 8370-36.]

Notes:

Effective date--1996 c 150: See note following RCW 82.16.010.

Finding, purpose--1989 c 302: See note following RCW 82.04.120.

Severability--1986 c 282: See RCW 82.18.900.

Severability--Effective date--1985 c 471: See notes following RCW 82.04.260.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Effective date--1982 2nd ex.s. c 5: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect August 1, 1982." [1982 2nd ex.s. c 5 § 2.]

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.16.030 Taxable under each schedule if within its purview.

Every person engaging in businesses which are within the purview of two or more of schedules of RCW 82.16.020(1), shall be taxable under each schedule applicable to the businesses engaged in.

[1989 c 302 § 205; 1982 1st ex.s. c 35 § 6; 1961 c 15 § 82.16.030. Prior: 1935 c 180 § 38; RRS § 8370-38.]

Notes:

Finding, purpose--1989 c 302: See note following RCW 82.04.120.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.16.040 Exemption.

The provisions of this chapter shall not apply to persons engaging in one or more businesses taxable under this chapter whose total gross income is less than two thousand dollars for a monthly period or portion thereof. Any person claiming exemption under this section may be required to file returns even though no tax may be due. If the total gross income for a taxable monthly period is two thousand dollars, or more, no exemption or deductions from the gross operating revenue is allowed by this provision.

[1996 c 111 § 4; 1961 c 15 § 82.16.040. Prior: 1959 ex.s. c 3 § 17; 1959 c 197 § 27; 1935 c 180 § 39; RRS § 8370-39.]

Notes:

Findings--Purpose--Effective date--1996 c 111: See notes following RCW 82.32.030.

RCW 82.16.042 Exemptions--Water services supplied by small water-sewer districts, irrigation districts, or systems. (Expires July 1, 2004.)

(1) This chapter does not apply to amounts received for water services supplied by a water-sewer district established under Title 57 RCW or by an irrigation district established under Title 87 RCW that:

(a) Has less than one thousand five hundred connections; and

(b) Charges residential water rates that exceed one hundred twenty-five percent of the state-wide average residential water rate published on or before July 1st of each year by the department of health.

(2) This chapter does not apply to amounts received for water services supplied by a water system that:

(a) Is operated or owned by a qualified satellite management agency under RCW 70.116.134;

(b) Has less than two hundred connections; and

(c) Charges residential water rates that exceed one hundred twenty-five percent of the state-wide average residential water rate.

(3) To receive an exemption under this section, the water system or irrigation district shall supply to the department of revenue proof that an amount equal to at least ninety percent of the value of the exemption shall be expended to repair, equip, maintain, and upgrade the water system.

(4) For the purposes of this section, "state-wide average residential water rate" means the state-wide average residential water rate published under RCW 82.04.312.

(5) This section expires July 1, 2004.

[1998 c 316 § 2; 1997 c 407 § 3.]

Notes:

Effective date--1998 c 316: See note following RCW 82.04.312.

Findings--1997 c 407: See note following RCW 82.04.312.

RCW 82.16.0431 Exemptions--Water distribution businesses with water conservation and outreach programs. (Expires June 30, 2003.)

(1) The legislature intends to provide an incentive for water distribution businesses to help reduce their customers' use of water through measures such as: Water conservation and outreach programs, distributing shower flow restrictors, toilet tank water displacement devices, and leak detection dye tablets; providing water-efficient fixtures at no cost, giving a rebate for customer-purchased fixtures, or arranging for suppliers to provide fixtures at a reduced price; providing plants for low-water demand landscaping, moisture sensors, flow timers, low-volume sprinklers, and drip irrigation systems; and using conservation pricing and billings that show percentage increase/decrease in water use over the same period from the previous year.

(2) In computing tax under this chapter, there shall be deducted from the gross income seventy-five percent of those amounts expended to improve consumers' efficiency of water use or to otherwise reduce the use of water by the consumer when the expenditures are implementing elements of the conservation plan within a state approved water system plan or a small water system management program. Total deductions taken under this subsection and the resulting tax savings shall be reported to the department of revenue at the time the tax is due.

(3) This chapter does not apply to seventy-five percent of the amounts received for water services supplied by an entity that holds a permit under RCW 90.46.030 when the water supplied is reclaimed water as defined in RCW 90.46.010. Total deductions taken under this subsection and the resulting tax savings shall be reported to the department of revenue at the time the tax is due.

(4)(a) There is created in the state general fund the state water rights trust account.

Moneys in the account may be spent only after appropriation. Expenditures from the account may be used by the department of ecology, in consultation with the department of fish and wildlife, only to purchase or lease water rights to augment instream flows in streams supporting fish stocks that are listed as threatened or endangered under federal law or listed as depressed or threatened by reason of inadequate stream flows under state law.

(b) The legislature intends that an amount equal to one-third of the total tax savings resulting from this section in each state fiscal year shall be appropriated from the general fund--state to the state water rights trust account. The department of revenue shall calculate the total amount of tax savings reported by water suppliers under this section and shall report this amount to the office of financial management and the appropriate committees of the legislature by October 1st of each calendar year.

(5) This section expires June 30, 2003.

[2001 c 237 § 26.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 82.16.045 Exemptions and credits--Pollution control facilities.

See chapter 82.34 RCW.

RCW 82.16.046 Exemptions--Operation of state route No. 16.

The provisions of this chapter do not apply to amounts received from operating state route number 16 corridor transportation systems and facilities constructed and operated under chapter 47.46 RCW.

[1998 c 179 § 5.]

Notes:

Finding--1998 c 179: See note following RCW 35.21.718.

RCW 82.16.047 Exemptions--Ride sharing.

This chapter does not apply to any funds received in the course of commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010.

[1999 c 358 § 12; 1979 c 111 § 18.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Severability--1979 c 111: See note following RCW 46.74.010.

RCW 82.16.048 Credit--Ride-sharing, public transportation, or nonmotorized commuting incentives--Penalty--Report to legislature.

(1)(a) Employers in this state who are taxable under this chapter and provide financial incentives to their employees for ride sharing, for using public transportation, or for using nonmotorized commuting before June 30, 2006, shall be allowed a credit for amounts paid to or on behalf of employees for ride sharing in vehicles carrying two or more persons, for using public transportation, or for using nonmotorized commuting, not to exceed sixty dollars per employee per year. The credit shall be equal to the amount paid to or on behalf of each employee multiplied by fifty percent, but may not exceed sixty dollars per employee per year.

(b) Property managers who are taxable under this chapter and provide financial incentives to persons employed at a worksite managed by the property manager in this state for ride sharing, for using public transportation, or for using nonmotorized commuting before June 30, 2006, shall be allowed a credit for amounts paid to or on behalf of these persons for ride sharing in vehicles carrying two or more persons, for using public transportation, or for using nonmotorized commuting, not to exceed sixty dollars per person per year. A person may not take a credit under this section for amounts claimed for credit by other persons.

(c) For ride sharing in vehicles carrying two persons, the credit shall be equal to the amount paid to or on behalf of each employee multiplied by thirty percent, but may not exceed sixty dollars per employee per year. The credit may not exceed the amount of tax that would otherwise be due under this chapter.

(2) Application for tax credit under this chapter may only be made in the form and manner prescribed in rules adopted by the department.

(3) The credit shall be taken not more than once quarterly and not less than once annually against taxes due for the same calendar year in which the amounts for which credit is claimed were paid to or on behalf of employees for ride sharing, for using public transportation, or for using nonmotorized commuting and must be claimed by the due date of the last tax return for the calendar year in which the payment is made.

(4) The director shall on the 25th of February, May, August, and November of each year advise the state treasurer of the amount of credit taken during the preceding calendar quarter ending on the last day of December, March, June, and September, respectively.

(5) On the first of April, July, October, and January of each year, the state treasurer based upon information provided by the department shall deposit to the general fund a sum equal to the dollar amount of the credit provided under subsection (1) of this section from the air pollution control account, the transportation account, and the public transportation systems account. The first draw on reimbursements to the general fund must be from the air pollution control account, and reimbursements must not exceed one and one-half million dollars in any calendar year for the tax credits claimed under RCW 82.04.4453 and 82.16.048. Reimbursements to the general fund in excess of that amount drawn from the air pollution control account must be drawn, subject to appropriation, in equal amounts from the transportation account and the public transportation systems account; but in no case may those amounts exceed three hundred seventy-five thousand dollars from each account in any calendar year.

(6) The commute trip reduction task force shall determine the effectiveness of this tax credit as part of its ongoing evaluation of the commute trip reduction law and report to the legislative transportation committee and to the fiscal committees of the house of representatives

and the senate. The report shall include information on the amount of tax credits claimed to date and recommendations on future funding for the tax credit program. The report shall be incorporated into the recommendations required in RCW 70.94.537(5).

(7) Any person who knowingly makes a false statement of a material fact in the application for a credit under subsection (1) of this section is guilty of a gross misdemeanor.

(8) A person may not receive credit for amounts paid to or on behalf of the same employee under both this section and RCW 82.04.4453.

[1999 c 402 § 2; 1996 c 128 § 3; 1994 c 270 § 4.]

NOTES:

Reviser's note: This section was amended by 1999 c 402 § 2 without cognizance of its December 31, 2000, expiration date by 1996 c 128 § 7.

Effective date--Expiration date--1996 c 128: See note following RCW 82.04.4453.

Finding--Expiration date--1994 c 270: See notes following RCW 82.04.4453.

RCW 82.16.049 Credit--Ride-sharing, public transportation, or nonmotorized commuting incentives--Ceiling.

(1) The department shall keep a running total of all credits granted under RCW 82.04.4453 and 82.16.048 during each calendar year, and shall disallow any credits that would cause the tabulation for any calendar year to exceed two million two hundred twenty-five thousand dollars, or the amount provided from the air pollution control account and the appropriations from the transportation account and the public transportation systems account, whichever is less.

(2) No person is eligible for tax credits under RCW 82.04.4453 and 82.16.048 in excess of one hundred thousand dollars in any calendar year.

(3) No person is eligible for tax credits under RCW 82.16.048 in excess of the amount of tax that would otherwise be due under this chapter.

(4) No portion of an application for credit disallowed under this section may be carried back or carried forward.

[1999 c 402 § 4; 1996 c 128 § 4; 1994 c 270 § 5.]

NOTES:

Reviser's note: This section was amended by 1999 c 402 § 4 without cognizance of its December 31, 2000, expiration date by 1996 c 128 § 7.

Effective date--Expiration date--1996 c 128: See note following RCW 82.04.4453.

Finding--Expiration date--1994 c 270: See notes following RCW 82.04.4453.

RCW 82.16.0491 Credit--Contributions to an electric utility rural economic development revolving fund.

(1) The following definitions apply to this section:

(a) "Qualifying project" means a project designed to achieve job creation or business retention, to add or upgrade nonelectrical infrastructure, to add or upgrade health and safety facilities, to accomplish energy and water use efficiency improvements, including renewable energy development, or to add or upgrade emergency services in any designated qualifying rural

area.

(b) "Qualifying rural area" means:

(i) A rural county, which is a county with a population density of less than one hundred persons per square mile as determined by the office of financial management and published each year by the department for the period July 1st to June 30th; or

(ii) Any geographic area in the state that receives electricity from a light and power business with twelve thousand or fewer customers and with fewer than twenty-six meters per mile of distribution line as determined and published by the department of revenue effective July 1st of each year. The department shall use current data provided by the electricity industry.

(c) "Electric utility rural economic development revolving fund" means a fund devoted exclusively to funding qualifying projects in qualifying rural areas.

(d) "Local board" is a board of directors with at least, but not limited to, three members representing local businesses and community groups who have been appointed by the sponsoring electric utility to oversee and direct the activities of the electric utility rural economic development revolving fund.

(2) A light and power business with fewer than twenty-six active meters per mile of distribution line in any geographic area in the state shall be allowed a credit against taxes due under this chapter in an amount equal to fifty percent of contributions made in any calendar year directly to an electric utility rural economic development revolving fund. The credit shall be taken in a form and manner as required by the department. The credit under this section shall not exceed twenty-five thousand dollars per calendar year per light and power business. The credit may not exceed the tax that would otherwise be due under this chapter. Refunds shall not be granted in the place of credits. Expenditures not used to earn a credit in one calendar year may not be used to earn a credit in subsequent years.

(3) The right to earn tax credits under this section expires December 31, 2005.

(4) To qualify for the credit in subsection (2) of this section, the light and power business shall establish an electric utility rural economic development revolving fund which is governed by a local board whose members shall reside in the qualifying rural area served by the light and power business. The local board shall have authority to determine all criteria and conditions for the expenditure of funds from the electric utility rural economic development [revolving] fund, and for the terms and conditions of repayment.

(5) Any funds repaid to the electric utility rural economic development [revolving] fund by recipients shall be made available for additional qualifying projects.

(6) If at any time the electric utility rural economic development [revolving] fund is dissolved, any moneys claimed as a tax credit under this section shall either be granted to a qualifying project or refunded to the state within two years of termination.

(7) The total amount of credits that may be used in any fiscal year shall not exceed three hundred fifty thousand dollars in any fiscal year. The department shall allow the use of earned credits on a first-come, first-served basis. Unused earned credits may be carried over to subsequent years.

[1999 c 311 § 402.]

Notes:

Findings--Intent--1999 c 311: "The legislature finds that it is necessary to employ multiple approaches to revitalize the economy of Washington state's rural areas. The legislature also finds that where possible, Washington state should develop programs which can complement other private, state, and federal programs. It is the intent of section 402 of this act to complement such rural economic development efforts by creating a public utility tax offset program to help establish locally based electric utility revolving fund programs to be used for economic development and job creation." [1999 c 311 § 401.]

Part headings and subheadings not law--Effective date--Severability--1999 c 311: See notes following RCW 82.14.370.

RCW 82.16.0495 Credit--Electricity sold to a direct service industrial customer.

(1) Unless the context clearly requires otherwise, the definitions in this subsection apply throughout this section.

(a) "Direct service industrial customer" means a person who is an industrial customer that contracts for the purchase of power from the Bonneville Power Administration for direct consumption as of May 8, 2001. "Direct service industrial customer" includes a person who is a subsidiary that is more than fifty percent owned by a direct service industrial customer and who receives power from the Bonneville Power Administration pursuant to the parent's contract for power.

(b) "Facility" means a gas turbine electrical generation facility that does not exist on May 8, 2001.

(c) "Average annual employment" means the total employment in this state for a calendar year at the direct service industrial customer's location where electricity from the facility will be consumed.

(2) Effective July 1, 2001, a credit is allowed against the tax due under this chapter on sales of electricity made from a facility to a direct service industrial customer if the contract for sale of electricity to a direct service industrial customer contains the following terms:

(a) Sales of electricity from the facility to the direct service industrial customer will be made for ten consecutive years or more;

(b) The price charged for the electricity will be reduced by an amount equal to the tax credit; and

(c) Disallowance of all or part of the credit under subsection (5) of this section is a breach of contract and the damages to be paid by the direct service industrial customer to the facility are the amount of tax credit disallowed.

(3) The credit is equal to the gross proceeds from the sale of the electricity to a direct service industrial customer multiplied by the rate in effect at the time of the sale for the public utility tax on light and power businesses under RCW 82.16.020. The credit may be used each reporting period for sixty months following the first month electricity is sold from a facility to a direct service industrial customer. Credit under this section is limited to the amount of tax imposed under this chapter. Refunds shall not be given in place of credits and credits may not be carried over to subsequent calendar years.

(4) Application for credit shall be made before the first sale of electricity from a facility to a direct service industrial customer. The application shall be in a form and manner prescribed

by the department and shall include but is not limited to information regarding the location of the facility, identification of the direct service industrial customer who will receive electricity from the facility, the projected date of the first sale of electricity to a direct service industrial customer, the date construction is projected to begin or did begin, and the average annual employment in the state of the direct service industrial customer who will receive electricity from the facility for the six calendar years immediately preceding the year in which the application is made. A copy of the contract for sale of electricity must be attached to the application. The department shall rule on the application within thirty days of receipt.

(5) All or part of the credit shall be disallowed and must be paid if the average of the direct service industrial customer's average annual employment for the five calendar years subsequent to the calendar year containing the first month of sale of electricity from a facility to a direct service industrial customer is less than the six-year average annual employment stated on the application for credit under this section. The direct service industrial customer shall certify to the department and to the facility by June 1st of the sixth calendar year following the calendar year in which the month of first sale occurs the average annual employment for each of the five prior calendar years. All or part of the credit that shall be disallowed and must be paid is commensurate with the decrease in the five-year average of average annual employment as follows:

<u>Decrease in Average Annual Employment Over Five-Year Period</u>	<u>% of Credit to be Paid</u>
Less than 10%	10%
10% or more but less than 25%	25%
25% or more but less than 50%	50%
50% or more but less than 75%	75%
75% or more	100%

(6)(a) Payments on credit that is disallowed shall begin in the sixth calendar year following the calendar year in which the month following the first month of sale of electricity from a facility to a direct service industrial customer occurs. The first payment will be due on or before December 31st with subsequent annual payments due on or before December 31st of the following four years according to the schedule in this subsection.

<u>Payment Year</u>	<u>% of Credit to be Paid</u>
1	10%
2	15%
3	20%
4	25%
5	30%

(b) The department may authorize an accelerated payment schedule upon request of the taxpayer.

(c) Interest shall not be charged on the credit that is disallowed for the sixty-month period the credit may be taken, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed. The debt for credit that is disallowed and must be paid will not be extinguished by insolvency or other failure of the taxpayer. Transfer of ownership of the facility does not affect eligibility for this credit. However, the credit is available to the successor only if the eligibility conditions of this section are met.

(7) The employment security department shall make, and certify to the department of revenue, all determinations of employment under this section as requested by the department.

[2001 c 214 § 11.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 82.16.0497 Credit--Light and power business, gas distribution business.

(1) Unless the context clearly requires otherwise, the definitions in this subsection apply throughout this section.

(a) "Base credit" means the maximum amount of credit against the tax imposed by this chapter that each light and power business or gas distribution business may take each fiscal year as calculated by the department. The base credit is equal to the proportionate share that the total grants received by each light and power business or gas distribution business in the prior fiscal year bears to the total grants received by all light and power businesses and gas distribution businesses in the prior fiscal year multiplied by two million five hundred thousand dollars.

(b) "Billing discount" means a reduction in the amount charged for providing service to qualifying persons in Washington made by a light and power business or a gas distribution business. Billing discount does not include grants received by the light and power business or a gas distribution business.

(c) "Grant" means funds provided to a light and power business or gas distribution business by the department of community, trade, and economic development or by a qualifying organization.

(d) "Low-income home energy assistance program" means energy assistance programs for low-income households as defined on December 31, 2000, in the low-income home energy assistance act of 1981 as amended August 1, 1999, 42 U.S.C. Sec. 8623 et seq.

(e) "Qualifying person" means a Washington resident who applies for assistance and qualifies for a grant regardless of whether that person receives a grant.

(f) "Qualifying contribution" means money given by a light and power business or a gas distribution business to a qualifying organization, exclusive of money received in the prior fiscal year from its customers for the purpose of assisting other customers.

(g) "Qualifying organization" means an entity that has a contractual agreement with the

department of community, trade, and economic development to administer in a specified service area low-income home energy assistance funds received from the federal government and such other funds that may be received by the entity.

(2) Subject to the limitations in this section, a light and power business or a gas distribution business may take a credit each fiscal year against the tax imposed under this chapter.

(a)(i) A credit may be taken for qualifying contributions if the dollar amount of qualifying contributions for the fiscal year in which the tax credit is taken is greater than one hundred twenty-five percent of the dollar amount of qualifying contributions given in fiscal year 2000.

(ii) If no qualifying contributions were given in fiscal year 2000, a credit shall be allowed for the first fiscal year that qualifying contributions are given. Thereafter, credit shall be allowed if the qualifying contributions given exceed one hundred twenty-five percent of qualifying contributions given in the first fiscal year.

(iii) The amount of credit shall be fifty percent of the dollar amount of qualifying contributions given in the fiscal year in which the tax credit is taken.

(b)(i) A credit may be taken for billing discounts if the dollar amount of billing discounts for the fiscal year in which the tax credit is taken is greater than one hundred twenty-five percent of the dollar amount of billing discounts given in fiscal year 2000.

(ii) If no billing discounts were given in fiscal year 2000, a credit shall be allowed in the first fiscal year that billing discounts are given. Thereafter, credit shall be allowed if the dollar amount of billing discounts given exceeds one hundred twenty-five percent of billing discounts given in the first fiscal year.

(iii) The amount of credit shall be fifty percent of the dollar amount of the billing discounts given in the fiscal year in which the tax credit is taken.

(c) The total amount of credit that may be taken for qualifying contributions and billing discounts in a fiscal year is limited to the base credit for the same fiscal year.

(3) The total amount of credit, statewide, that may be taken in any fiscal year shall not exceed two million five hundred thousand dollars. By May 1st of each year starting in 2002, the department of community, trade, and economic development shall notify the department of revenue in writing of the grants received in the current fiscal year by each light and power business and gas distribution business.

(4)(a) Not later than June 1st of each year beginning in 2002, the department shall publish the base credit for each light and power business and gas distribution business for the next fiscal year.

(b) Not later than July 1st of each year beginning in 2002, application for credit must be made to the department including but not limited to the following information: Billing discounts given by the applicant in fiscal year 2000; qualifying contributions given by the applicant in the prior fiscal year; the amount of money received in the prior fiscal year from customers for the purpose of assisting other customers; the base credit for the next fiscal year for the applicant; the qualifying contributions anticipated to be given in the next fiscal year; and billing discounts anticipated to be given in the next fiscal year. No credit under this section will be allowed to a

light and power business or gas distribution business that does not file the application by July 1st.

(c) Not later than August 1st of each year beginning in 2002, the department shall notify each applicant of the amount of credit that may be taken in that fiscal year.

(d) The balance of base credits not used by other light and power businesses and gas distribution businesses shall be ratably distributed to applicants under the formula in subsection (1)(a) of this section. The total amount of credit that may be taken by an applicant is the base credit plus any ratable portion of unused base credit.

(5) The credit taken under this section is limited to the amount of tax imposed under this chapter for the fiscal year. The credit must be claimed in the fiscal year in which the billing reduction is made. Any unused credit expires. Refunds shall not be given in place of credits.

(6) No credit may be taken for billing discounts made before July 1, 2001. Within two weeks of May 8, 2001, the department of community, trade, and economic development shall notify the department of revenue in writing of the grants received in fiscal year 2001 by each light and power business and gas distribution business. Within four weeks of May 8, 2001, the department of revenue shall publish the base credit for each light and power business and gas distribution business for fiscal year 2002. Within eight weeks of May 8, 2001, application to the department must be made showing the information required in subsection (4)(b) of this section. Within twelve weeks of May 8, 2001, the department shall notify each applicant of the amount of credit that may be taken in fiscal year 2002.

[2001 c 214 § 13.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 82.16.050 Deductions in computing tax.

In computing tax there may be deducted from the gross income the following items:

(1) Amounts derived by municipally owned or operated public service businesses, directly from taxes levied for the support or maintenance thereof: PROVIDED, That this section shall not be construed to exempt service charges which are spread on the property tax rolls and collected as taxes;

(2) Amounts derived from the sale of commodities to persons in the same public service business as the seller, for resale as such within this state. This deduction is allowed only with respect to water distribution, gas distribution or other public service businesses which furnish water, gas or any other commodity in the performance of public service businesses;

(3) Amounts actually paid by a taxpayer to another person taxable under this chapter as the latter's portion of the consideration due for services furnished jointly by both, if the total amount has been credited to and appears in the gross income reported for tax by the former;

(4) The amount of cash discount actually taken by the purchaser or customer;

(5) The amount of credit losses actually sustained by taxpayers whose regular books of accounts are kept upon an accrual basis;

(6) Amounts derived from business which the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States;

(7) Amounts derived from the distribution of water through an irrigation system, for irrigation purposes;

(8) Amounts derived from the transportation of commodities from points of origin in this state to final destination outside this state, or from points of origin outside this state to final destination in this state, with respect to which the carrier grants to the shipper the privilege of stopping the shipment in transit at some point in this state for the purpose of storing, manufacturing, milling, or other processing, and thereafter forwards the same commodity, or its equivalent, in the same or converted form, under a through freight rate from point of origin to final destination; and amounts derived from the transportation of commodities from points of origin in the state to an export elevator, wharf, dock or ship side on tidewater or navigable tributaries thereto from which such commodities are forwarded, without intervening transportation, by vessel, in their original form, to interstate or foreign destinations: PROVIDED, That no deduction will be allowed when the point of origin and the point of delivery to such an export elevator, wharf, dock, or ship side are located within the corporate limits of the same city or town;

(9) Amounts derived from the production, sale, or transfer of electrical energy for resale within or outside the state or for consumption outside the state;

(10) Amounts derived from the distribution of water by a nonprofit water association and used for capital improvements by that nonprofit water association;

(11) Amounts paid by a sewerage collection business taxable under RCW 82.16.020(1)(a) to a person taxable under chapter 82.04 RCW for the treatment or disposal of sewage.

[2000 c 245 § 1; 1994 c 124 § 12; 1989 c 302 § 103; 1987 c 207 § 1; 1982 2nd ex.s. c 9 § 3; 1977 ex.s. c 368 § 1; 1967 ex.s. c 149 § 25; 1965 ex.s. c 173 § 22; 1961 c 15 § 82.16.050. Prior: 1959 ex.s. c 3 § 18; 1949 c 228 § 11; 1937 c 227 § 12; 1935 c 180 § 40; Rem. Supp. 1949 § 8370-40.]

Notes:

Effective date--Application--2000 c 245 § 1: "(1) Section 1 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 31, 2000].

(2) Section 1 of this act applies to all amounts due prior to and after March 31, 2000." [2000 c 245 § 3.]

Finding, purpose--1989 c 302: See note following RCW 82.04.120.

Effective date--1982 2nd ex.s. c 9: See note following RCW 82.16.010.

RCW 82.16.053 Deductions in computing tax--Light and power businesses.

(1) In computing tax under this chapter, a light and power business may deduct from gross income the lesser of the amounts determined under subsections (2) through (4) of this section.

(2)(a) Fifty percent of wholesale power cost paid during the reporting period, if the light and power business has fewer than five and one-half customers per mile of line.

(b) Forty percent of wholesale power cost paid during the reporting period, if the light

and power business has more than five and one-half but less than eleven customers per mile.

(c) Thirty percent of the wholesale power cost paid during the reporting period, if the light and power business has more than eleven but less than seventeen customers per mile of line.

(d) Zero if the light and power business has more than seventeen customers per mile of line.

(3) Wholesale power cost multiplied by the percentage by which the average retail electric power rates for the light and power business exceed the state average electric power rate. If more than fifty percent of the kilowatt hours sold by a light and power business are sold to irrigators, then only sales to nonirrigators shall be used to calculate the average electric power rate for that light and power business. For purposes of this subsection, the department shall determine state average electric power rate each year based on the most recent available data and shall inform taxpayers of its determination.

(4) Four hundred thousand dollars per month.

[1996 c 145 § 1; 1994 c 236 § 1.]

Notes:

Effective date--1996 c 145: "This act shall take effect July 1, 1996." [1996 c 145 § 2.]

Effective date--1994 c 236: "This act shall take effect July 1, 1994." [1994 c 236 § 2.]

RCW 82.16.055 Deductions relating to energy conservation or production from renewable resources.

(1) In computing tax under this chapter there shall be deducted from the gross income:

(a) An amount equal to the cost of production at the plant for consumption within the state of Washington of:

(i) Electrical energy produced or generated from cogeneration as defined in RCW 82.35.020; and

(ii) Electrical energy or gas produced or generated from renewable energy resources such as solar energy, wind energy, hydroelectric energy, geothermal energy, wood, wood wastes, municipal wastes, agricultural products and wastes, and end-use waste heat; and

(b) Those amounts expended to improve consumers' efficiency of energy end use or to otherwise reduce the use of electrical energy or gas by the consumer.

(2) This section applies only to new facilities for the production or generation of energy from cogeneration or renewable energy resources or measures to improve the efficiency of energy end use on which construction or installation is begun after June 12, 1980, and before January 1, 1990.

(3) Deductions under subsection (1)(a) of this section shall be allowed for a period not to exceed thirty years after the project is placed in operation.

(4) Measures or projects encouraged under this section shall at the time they are placed in service be reasonably expected to save, produce, or generate energy at a total incremental system cost per unit of energy delivered to end use which is less than or equal to the incremental system cost per unit of energy delivered to end use from similarly available conventional energy

resources which utilize nuclear energy or fossil fuels and which the gas or electric utility could acquire to meet energy demand in the same time period.

(5) The department of revenue, after consultation with the utilities and transportation commission in the case of investor-owned utilities and the governing bodies of locally regulated utilities, shall determine the eligibility of individual projects and measures for deductions under this section.

[1980 c 149 § 3.]

Notes:

Legislative finding--1980 c 149: See RCW 80.28.024.

Utility rate structures encouraging energy conservation and production from renewable resources: RCW 80.28.025.

RCW 82.16.060 May be taxed under other chapters.

Nothing herein shall be construed to exempt persons taxable under the provisions of this chapter from tax under any other chapters of this title with respect to activities other than those specifically within the provisions of this chapter.

[1961 c 15 § 82.16.060. Prior: 1935 c 180 § 41; RRS § 8370-41.]

RCW 82.16.080 Administration.

All of the provisions contained in chapter 82.32 RCW shall have full force and application with respect to taxes imposed under the provisions of this chapter.

[1961 c 15 § 82.16.080. Prior: 1935 c 180 § 43; RRS § 8370-43.]

RCW 82.16.090 Light or power and gas distribution businesses--Information required on customer billings.

Any customer billing issued by a light or power business or gas distribution business that serves a total of more than twenty thousand customers and operates within the state shall include the following information:

(1) The rates and amounts of taxes paid directly by the customer upon products or services rendered by the light and power business or gas distribution business; and

(2) The rate, origin and approximate amount of each tax levied upon the revenue of the light and power business or gas distribution business and added as a component of the amount charged to the customer. Taxes based upon revenue of the light and power business or gas distribution business to be listed on the customer billing need not include taxes levied by the federal government or taxes levied under chapters 54.28, 80.24, or 82.04 RCW.

[1988 c 228 § 1.]

Notes:

Effective date--1988 c 228: "This act shall take effect on January 1, 1989." [1988 c 228 § 2.]

RCW 82.16.100 Solid waste business not subject to chapter.

The business of collection, receipt, transfer, including transportation between any locations, storage, or disposal of solid waste is not subject to this chapter. Any such business activities are subject to taxation under the classification in RCW 82.04.290(2). "Solid waste" for purposes of this section is defined in RCW 82.18.010.

[2001 c 320 § 8.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

**Chapter 82.18 RCW
SOLID WASTE COLLECTION TAX**

(Formerly: Refuse collection tax)

Sections

82.18.010	Definitions.
82.18.020	Solid waste collection tax--Revenue to public works assistance account per RCW 82.18.040.
82.18.030	Collection of tax.
82.18.040	Collection of tax--Payment to state.
82.18.050	Federal government exempt from tax.
82.18.060	No multiple taxation of single transaction.
82.18.070	Applicability of general administrative provisions.
82.18.080	Enforcement.
82.18.900	Severability--1986 c 282.
82.18.901	Severability--1989 c 431.

Notes:

Solid waste management--Reduction and recycling: Chapter 70.95 RCW.

RCW 82.18.010 Definitions.

For purposes of this chapter:

(1) "Solid waste collection business" means every person who receives solid waste for transfer, storage, or disposal including but not limited to all collection services, public or private dumps, transfer stations, and similar operations.

(2) "Person" shall have the meaning given in RCW 82.04.030 or any later, superseding section.

(3) "Solid waste" means garbage, trash, rubbish, or other material discarded as worthless or not economically viable for further use. The term does not include hazardous or toxic waste nor does it include material collected primarily for recycling or salvage.

(4) "Taxpayer" means that person upon whom the solid waste collection tax is imposed.

[1989 c 431 § 78; 1986 c 282 § 6.]

RCW 82.18.020 Solid waste collection tax--Revenue to public works assistance account per RCW 82.18.040.

There is imposed on each person using the solid waste services of a solid waste collection business a solid waste collection tax equal to three and six-tenths percent of the consideration charged for the services.

[1989 c 431 § 79; 1986 c 282 § 7.]

Notes:

Section captions not law--1989 c 431: See RCW 70.95.902.

RCW 82.18.030 Collection of tax.

The person collecting the charges made for using the solid waste collection business shall collect the tax imposed in this chapter. If any person charged with collecting the tax fails to bill the taxpayer for the tax, or in the alternative has not notified the taxpayer in writing of the imposition of the tax, or having collected the tax, fails to pay it to the department in the manner prescribed by this chapter, whether such failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, he or she shall, nevertheless, be personally liable to the state for the amount of the tax.

[1989 c 431 § 84; 1986 c 282 § 8.]

RCW 82.18.040 Collection of tax--Payment to state.

Taxes collected under this chapter shall be held in trust until paid to the state. Taxes received by the state shall be deposited in the public works assistance account created in RCW 43.155.050. Any person collecting the tax who appropriates or converts the tax collected shall be guilty of a gross misdemeanor if the money required to be collected is not available for payment on the date payment is due. If a taxpayer fails to pay the tax imposed by this chapter to the person charged with collection of the tax and the person charged with collection fails to pay the tax to the department, the department may, in its discretion, proceed directly against the taxpayer for collection of the tax.

The tax shall be due from the taxpayer within twenty-five days from the date the taxpayer is billed by the person collecting the tax.

The tax shall be due from the person collecting the tax at the end of the tax period in which the tax is received from the taxpayer. If the taxpayer remits only a portion of the total amount billed for taxes, consideration, and related charges, the amount remitted shall be applied first to payment of the solid waste collection tax and this tax shall have priority over all other claims to the amount remitted.

[2000 c 103 § 11; 1989 c 431 § 85; 1986 c 282 § 9.]

RCW 82.18.050 Federal government exempt from tax.

The solid waste collection taxes imposed in this chapter shall not apply to any agency, division, or branch of the federal government or to services rendered under a contract therewith.

[1989 c 431 § 86; 1986 c 282 § 10.]

RCW 82.18.060 No multiple taxation of single transaction.

To prevent pyramiding and multiple taxation of a single transaction, the solid waste collection taxes imposed in this chapter shall not apply to any solid waste collection business using the services of another solid waste collection business for the transfer, storage, processing, or disposal of the waste collected during the transaction.

To be eligible for this exemption, a person first must be certified by the department of revenue as a solid waste collection business.

[1989 c 431 § 87; 1986 c 282 § 11.]

RCW 82.18.070 Applicability of general administrative provisions.

Chapter 82.32 RCW applies to the taxes imposed under this chapter.

[1989 c 431 § 88; 1986 c 282 § 12.]

RCW 82.18.080 Enforcement.

The department of revenue shall have the power to enforce the taxes imposed in this chapter through appropriate rules.

[1989 c 431 § 89; 1986 c 282 § 13.]

RCW 82.18.900 Severability--1986 c 282.

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

[1986 c 282 § 22.]

RCW 82.18.901 Severability--1989 c 431.

See RCW 70.95.901.

**Chapter 82.19 RCW
LITTER TAX**

Sections

82.19.010	Litter tax imposed--Report to the legislature--Time of collection.
82.19.020	Application to certain products.
82.19.030	Rule-making authority tax--Items subject to--Reporting and accounting.
82.19.040	Application of chapters 82.04 and 82.32 RCW--Disposition of revenue.
82.19.050	Exemptions.
82.19.900	Effective date--1992 c 175.

RCW 82.19.010 Litter tax imposed--Report to the legislature--Time of collection.

(1) In addition to any other taxes, there is hereby levied and there shall be collected by the department of revenue from every person for the privilege of engaging within this state in business as a manufacturer, as a wholesaler, or as a retailer, a litter tax equal to the value of products listed in RCW 82.19.020, including byproducts, manufactured within this state, multiplied by fifteen one-thousandths of one percent in the case of manufacturers, and equal to the gross proceeds of sales of the products listed in RCW 82.19.020 that are sold within this state multiplied by fifteen one-thousandths of one percent in the case of wholesalers and retailers.

(2) Beginning January 1999, and in January of every odd-numbered year thereafter, the department shall submit to the appropriate committees of the senate and the house of representatives a report on compliance with the litter tax. The report shall address:

- (a) The litter tax reported voluntarily and litter tax assessed through enforcement; and
- (b) Total litter tax revenues reported on an industry basis.

(3) Beginning January 1999, the frequency and time of collection of the tax will be changed to coincide with the reporting periods by payers of their business and occupation tax.

[1998 c 257 § 7; 1992 c 175 § 3; 1971 ex.s. c 307 § 12. Formerly RCW 70.93.120.]

RCW 82.19.020 Application to certain products.

To accomplish effective litter control within the state and to allocate a portion of the cost of administering this chapter to those industries whose products, including the packages, wrappings, and containers thereof, are reasonably related to the litter problem, the tax imposed in this chapter shall only apply to the value of products or the gross proceeds of sales of products falling into the following categories:

- (1) Food for human or pet consumption.
- (2) Groceries.
- (3) Cigarettes and tobacco products.
- (4) Soft drinks and carbonated waters.
- (5) Beer and other malt beverages.
- (6) Wine.
- (7) Newspapers and magazines.
- (8) Household paper and paper products.
- (9) Glass containers.

- (10) Metal containers.
- (11) Plastic or fiber containers made of synthetic material.
- (12) Cleaning agents and toiletries.
- (13) Nondrug drugstore sundry products.

[1992 c 175 § 4; 1971 ex.s. c 307 § 13. Formerly RCW 70.93.130.]

RCW 82.19.030 Rule-making authority tax--Items subject to--Reporting and accounting.

(1) The department of revenue, by rule, may, if such is required, define those items subject to tax under RCW 82.19.020. In making any such definitions, the department of revenue shall be guided by the following standards:

(a) It is the purpose of this chapter to accomplish effective control of litter within this state;

(b) It is the purpose of this chapter to allocate a portion of the cost of administration of this chapter to those industries manufacturing and/or selling products and the packages, wrappings, or containers thereof which are reasonably related to the litter problem within this state.

(2) Instead of requiring each business to separately account for taxable and nontaxable products under this chapter, the department may provide, by rule, that the tax imposed in this chapter be reported and paid based on a percentage of total sales for a particular type of business if the department determines that the percentage reasonably approximates the taxable activity of the particular type of business.

[1992 c 175 § 5; 1971 ex.s. c 307 § 14. Formerly RCW 70.93.140.]

RCW 82.19.040 Application of chapters 82.04 and 82.32 RCW--Disposition of revenue.

(1) To the extent applicable, all of the definitions of chapter 82.04 RCW and all of the provisions of chapter 82.32 RCW apply to the tax imposed in this chapter.

(2) Taxes collected under this chapter shall be deposited in the waste reduction, recycling, and litter control account under RCW 70.93.180.

[2001 c 118 § 6; 1992 c 175 § 6; 1971 ex.s. c 307 § 16. Formerly RCW 70.93.160.]

RCW 82.19.050 Exemptions.

The litter tax imposed in this chapter does not apply to:

(1) The manufacture or sale of products for use and consumption outside the state;

(2) The value of products or gross proceeds of the sales exempt from tax under RCW 82.04.330; or

(3) The sale of products for resale by a qualified grocery distribution cooperative to customer-owners of the grocery distribution cooperative. For the purposes of this section, "qualified grocery distribution cooperative" and "customer-owner" have the meanings given in

RCW 82.04.298.

[2001 1st sp.s. c 9 § 7; (2001 1st sp.s. c 9 § 8 expired July 22, 2001); 2001 c 118 § 7; 1992 c 175 § 7; 1971 ex.s. c 307 § 17. Formerly RCW 70.93.170.]

NOTES:

Effective dates--2001 1st sp.s. c 9: See note following RCW 82.04.298.

Expiration dates--2001 1st sp.s. c 9: See note following RCW 82.04.290.

RCW 82.19.900 Effective date--1992 c 175.

This act shall take effect July 1, 1992.

[1992 c 175 § 11.]

Chapter 82.21 RCW
HAZARDOUS SUBSTANCE TAX--MODEL TOXICS CONTROL ACT

Sections

82.21.010	Intent of pollution tax.
82.21.020	Definitions.
82.21.030	Pollution tax.
82.21.040	Exemptions.
82.21.050	Credits.
82.21.900	Short title--1989 c 2.
82.21.905	Captions--1989 c 2.
82.21.910	Construction--1989 c 2.
82.21.915	Existing agreements--1989 c 2.
82.21.920	Effective date--1989 c 2.
82.21.921	Severability--1989 c 2.

RCW 82.21.010 Intent of pollution tax.

It is the intent of this chapter to impose a tax only once for each hazardous substance possessed in this state and to tax the first possession of all hazardous substances, including substances and products that the department of ecology determines to present a threat to human health or the environment. However, it is not intended to impose a tax on the first possession of small amounts of any hazardous substance (other than petroleum and pesticide products) that is first possessed by a retailer for the purpose of sale to ultimate consumers. This chapter is not intended to exempt any person from tax liability under any other law.

[1989 c 2 § 8 (Initiative Measure No. 97, approved November 8, 1988).]

RCW 82.21.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply

throughout this chapter.

(1) "Hazardous substance" means:

(a) Any substance that, on March 1, 1989, is a hazardous substance under section 101(14) of the federal comprehensive environmental response, compensation, and liability act of 1980, 42 U.S.C. Sec. 9601(14), as amended by Public Law 99-499;

(b) Petroleum products;

(c) Any pesticide product required to be registered under the federal insecticide, fungicide and rodenticide act; and

(d) Any other substance, category of substance, and any product or category of product determined by the director of ecology by rule to present a threat to human health or the environment if released into the environment. The director of ecology shall not add or delete substances from this definition more often than twice during each calendar year. For tax purposes, changes in this definition shall take effect on the first day of the next month that is at least thirty days after the effective date of the rule. The word "product" or "products" as used in this paragraph (d) means an item or items containing both: (i) One or more substances that are hazardous substances under (a), (b), or (c) of this subsection or that are substances or categories of substances determined under this paragraph (d) to present a threat to human health or the environment if released into the environment; and (ii) one or more substances that are not hazardous substances.

(2) "Petroleum product" means plant condensate, lubricating oil, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual oil, liquefied or liquefiable gases such as butane, ethane, and propane, and every other product derived from the refining of crude oil, but the term does not include crude oil.

(3) "Possession" means the control of a hazardous substance located within this state and includes both actual and constructive possession. "Actual possession" occurs when the person with control has physical possession. "Constructive possession" occurs when the person with control does not have physical possession. "Control" means the power to sell or use a hazardous substance or to authorize the sale or use by another.

(4) "Previously taxed hazardous substance" means a hazardous substance in respect to which a tax has been paid under this chapter and which has not been remanufactured or reprocessed in any manner (other than mere repackaging or recycling for beneficial reuse) since the tax was paid.

(5) "Wholesale value" means fair market wholesale value, determined as nearly as possible according to the wholesale selling price at the place of use of similar substances of like quality and character, in accordance with rules of the department.

(6) Except for terms defined in this section, the definitions in chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

[1989 c 2 § 9 (Initiative Measure No. 97, approved November 8, 1988).]

RCW 82.21.030 Pollution tax.

(1) A tax is imposed on the privilege of possession of hazardous substances in this state.

The rate of the tax shall be seven-tenths of one percent multiplied by the wholesale value of the substance.

(2) Moneys collected under this chapter shall be deposited in the toxics control accounts under RCW 70.105D.070.

(3) Chapter 82.32 RCW applies to the tax imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the tax imposed in this chapter.

[1989 c 2 § 10 (Initiative Measure No. 97, approved November 8, 1988).]

RCW 82.21.040 Exemptions.

The following are exempt from the tax imposed in this chapter:

(1) Any successive possession of a previously taxed hazardous substance. If tax due under this chapter has not been paid with respect to a hazardous substance, the department may collect the tax from any person who has had possession of the hazardous substance. If the tax is paid by any person other than the first person having taxable possession of a hazardous substance, the amount of tax paid shall constitute a debt owed by the first person having taxable possession to the person who paid the tax.

(2) Any possession of a hazardous substance by a natural person under circumstances where the substance is used, or is to be used, for a personal or domestic purpose (and not for any business purpose) by that person or a relative of, or person residing in the same dwelling as, that person.

(3) Any possession of a hazardous substance amount which is determined as minimal by the department of ecology and which is possessed by a retailer for the purpose of making sales to ultimate consumers. This exemption does not apply to pesticide or petroleum products.

(4) Any possession of alumina or natural gas.

(5) Persons or activities which the state is prohibited from taxing under the United States Constitution.

(6) Any persons possessing a hazardous substance where such possession first occurred before March 1, 1989.

[1989 c 2 § 11 (Initiative Measure No. 97, approved November 8, 1988).]

RCW 82.21.050 Credits.

(1) Credit shall be allowed in accordance with rules of the department of revenue for taxes paid under this chapter with respect to fuel carried from this state in the fuel tank of any airplane, ship, truck, or other vehicle.

(2) Credit shall be allowed, in accordance with rules of the department, against the taxes imposed in this chapter for any hazardous substance tax paid to another state with respect to the same hazardous substance. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to that hazardous substance. For the purpose of this subsection:

(a) "Hazardous substance tax" means a tax:

(i) Which is imposed on the act or privilege of possessing hazardous substances, and which is not generally imposed on other activities or privileges; and

(ii) Which is measured by the value of the hazardous substance, in terms of wholesale value or other terms, and in the determination of which the deductions allowed would not constitute the tax an income tax or value added tax.

(b) "State" means (i) the state of Washington, (ii) a state of the United States other than Washington, or any political subdivision of such other state, (iii) the District of Columbia, and (iv) any foreign country or political subdivision thereof.

[1989 c 2 § 12 (Initiative Measure No. 97, approved November 8, 1988).]

RCW 82.21.900 Short title--1989 c 2.

See RCW 70.105D.900.

RCW 82.21.905 Captions--1989 c 2.

See RCW 70.105D.905.

RCW 82.21.910 Construction--1989 c 2.

See RCW 70.105D.910.

RCW 82.21.915 Existing agreements--1989 c 2.

See RCW 70.105D.915.

RCW 82.21.920 Effective date--1989 c 2.

See RCW 70.105D.920.

RCW 82.21.921 Severability--1989 c 2.

See RCW 70.105D.921.

**Chapter 82.23A RCW
PETROLEUM PRODUCTS--UNDERGROUND STORAGE TANK PROGRAM
FUNDING**

(Formerly: Tax on petroleum products)

Sections

82.23A.005 Intent.

82.23A.010 Definitions.

82.23A.020	Tax imposed--Revenue to be used for underground petroleum storage tank programs.
82.23A.030	Exemptions from tax.
82.23A.040	Credit authorized.
82.23A.900	Effective date--1989 c 383.
82.23A.901	Severability--1989 c 383.
82.23A.902	Expiration date--1996 c 88.

RCW 82.23A.005 Intent. (Expires June 1, 2007.)

It is the intent of this chapter to impose a tax only once for each petroleum product possessed in this state and to tax the first possession of all petroleum products. This chapter is not intended to exempt any person from tax liability under any other law.

[1989 c 383 § 14.]

RCW 82.23A.010 Definitions. (Expires June 1, 2007.)

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Petroleum product" means plant condensate, lubricating oil, gasoline, aviation fuel, kerosene, diesel motor fuel, benzol, fuel oil, residual oil, liquefied or liquefiable gases such as butane, ethane, and propane, and every other product derived from the refining of crude oil, but the term does not include crude oil.

(2) "Possession" means the control of a petroleum product located within this state and includes both actual and constructive possession. "Actual possession" occurs when the person with control has physical possession. "Constructive possession" occurs when the person with control does not have physical possession. "Control" means the power to sell or use a petroleum product or to authorize the sale or use by another.

(3) "Previously taxed petroleum product" means a petroleum product in respect to which a tax has been paid under this chapter and that has not been remanufactured or reprocessed in any manner (other than mere repackaging or recycling for beneficial reuse) since the tax was paid.

(4) "Wholesale value" means fair market wholesale value, determined as nearly as possible according to the wholesale selling price at the place of use of similar products of like quality and character, in accordance with rules of the department.

(5) Except for terms defined in this section, the definitions in chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

[1989 c 383 § 15.]

RCW 82.23A.020 Tax imposed--Revenue to be used for underground petroleum storage tank programs. (Expires June 1, 2007.)

(1) A tax is imposed on the privilege of possession of petroleum products in this state.

The rate of the tax shall be fifty one-hundredths of one percent multiplied by the wholesale value of the petroleum product.

(2) Moneys collected under this chapter shall be deposited in the pollution liability insurance program trust account under RCW 70.148.020.

(3) Chapter 82.32 RCW applies to the tax imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the tax imposed in this chapter.

(4) Within thirty days after the end of each calendar quarter the department shall determine the "quarterly balance," which shall be the cash balance in the pollution liability insurance program trust account as of the last day of that calendar quarter, after excluding the reserves determined for that quarter under RCW 70.148.020 (2) and (3). Balance determinations by the department under this section are final and shall not be used to challenge the validity of any tax imposed under this section. For each subsequent calendar quarter, tax shall be imposed under this section during the entire calendar quarter unless:

(a) Tax was imposed under this section during the immediately preceding calendar quarter, and the most recent quarterly balance is more than fifteen million dollars; or

(b) Tax was not imposed under this section during the immediately preceding calendar quarter, and the most recent quarterly balance is more than seven million five hundred thousand dollars.

[1991 c 4 § 8; 1990 c 64 § 12; 1989 c 383 § 16.]

Notes:

Severability--1991 c 4: See note following RCW 70.148.120.

RCW 82.23A.030 Exemptions from tax. (Expires June 1, 2007.)

The following are exempt from the tax imposed in this chapter:

(1) Any successive possession of a previously taxed petroleum product. If tax due under this chapter has not been paid with respect to a petroleum product, the department may collect the tax from any person who has had possession of the petroleum product. If the tax is paid by any person other than the first person having taxable possession of a petroleum product, the amount of tax paid shall constitute a debt owed by the first person having taxable possession to the person who paid the tax.

(2) Any possession of a petroleum product by a natural person under circumstances where the substance is used, or is to be used, for a personal or domestic purpose (and not for any business purpose) by that person or a relative of, or person residing in the same dwelling as, that person.

(3) Persons or activities which the state is prohibited from taxing under the United States Constitution.

(4) Any persons possessing a petroleum product where such possession first occurred before July 1, 1989.

(5) Any possession of (a) natural gas, (b) petroleum coke, or (c) liquid fuel or fuel gas

used in petroleum processing.

(6) Any possession of petroleum products that are exported for use or sale outside this state as fuel.

(7) Any possession of petroleum products packaged for sale to ultimate consumers.

[1989 c 383 § 17.]

RCW 82.23A.040 Credit authorized. (Expires June 1, 2007.)

(1) Credit shall be allowed in accordance with rules of the department of revenue for taxes paid under this chapter with respect to fuel carried from this state in the fuel tank of any airplane, ship, truck, or other vehicle.

(2) Credit shall be allowed, in accordance with rules of the department, against the taxes imposed in this chapter for any petroleum product tax paid to another state with respect to the same petroleum product. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to that petroleum product. For the purpose of this subsection:

(a) "Petroleum product tax" means a tax:

(i) That is imposed on the act or privilege of possessing petroleum products, and that is not generally imposed on other activities or privileges; and

(ii) That is measured by the value of the petroleum product, in terms of wholesale value or other terms, and in the determination of which the deductions allowed would not constitute the tax an income tax or value added tax.

(b) "State" means (i) a state of the United States other than Washington, or any political subdivision of such other state, (ii) the District of Columbia, and (iii) any foreign country or political subdivision thereof.

[1989 c 383 § 18.]

RCW 82.23A.900 Effective date--1989 c 383. (Expires June 1, 2007.)

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately, except RCW 82.23A.005 through 82.23A.040 shall take effect July 1, 1989.

[1989 c 383 § 22.]

RCW 82.23A.901 Severability--1989 c 383.

See RCW 70.148.901.

RCW 82.23A.902 Expiration date--1996 c 88.

This chapter shall expire on June 1, 2007, coinciding with the expiration of chapter 70.148 RCW.

[2000 c 16 § 3; 1996 c 88 § 3.]

Chapter 82.23B RCW
OIL SPILL RESPONSE TAX

Sections

82.23B.010	Definitions.
82.23B.020	Oil spill response tax--Oil spill administration tax.
82.23B.030	Exemption.
82.23B.040	Credit--Crude oil or petroleum exported or sold for export.
82.23B.045	Refund or credit--Petroleum products used by consumers for nonfuel purpose or used in manufacture of nonfuel item.
82.23B.050	Rules.
82.23B.060	Imposition of taxes.
82.23B.900	Effective dates--Severability--1991 c 200.
82.23B.901	Savings--1992 c 73.
82.23B.902	Effective dates--1992 c 73.

RCW 82.23B.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Barrel" means a unit of measurement of volume equal to forty-two United States gallons of crude oil or petroleum product.

(2) "Crude oil" means any naturally occurring liquid hydrocarbons at atmospheric temperature and pressure coming from the earth, including condensate and natural gasoline.

(3) "Department" means the department of revenue.

(4) "Marine terminal" means a facility of any kind, other than a waterborne vessel, that is used for transferring crude oil or petroleum products to or from a waterborne vessel or barge.

(5) "Navigable waters" means those waters of the state and their adjoining shorelines that are subject to the ebb and flow of the tide, including the Columbia and Snake rivers.

(6) "Person" has the meaning provided in RCW 82.04.030.

(7) "Petroleum product" means any liquid hydrocarbons at atmospheric temperature and pressure that are the product of the fractionation, distillation, or other refining or processing of crude oil, and that are used as, useable as, or may be refined as a fuel or fuel blendstock, including but not limited to, gasoline, diesel fuel, aviation fuel, bunker fuel, and fuels containing a blend of alcohol and petroleum.

(8) "Taxpayer" means the person owning crude oil or petroleum products immediately after receipt of the same into the storage tanks of a marine terminal in this state from a waterborne vessel or barge and who is liable for the taxes imposed by this chapter.

(9) "Waterborne vessel or barge" means any ship, barge, or other watercraft capable of

travelling on the navigable waters of this state and capable of transporting any crude oil or petroleum product in quantities of ten thousand gallons or more for purposes other than providing fuel for its motor or engine.

[1992 c 73 § 6; 1991 c 200 § 801.]

Notes:

Severability--1992 c 73: See RCW 90.56.905.

RCW 82.23B.020 Oil spill response tax--Oil spill administration tax.

(1) An oil spill response tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal within this state from a waterborne vessel or barge operating on the navigable waters of this state. The tax imposed in this section is levied upon the owner of the crude oil or petroleum products immediately after receipt of the same into the storage tanks of a marine terminal from a waterborne vessel or barge at the rate of one cent per barrel of crude oil or petroleum product received.

(2) In addition to the tax imposed in subsection (1) of this section, an oil spill administration tax is imposed on the privilege of receiving crude oil or petroleum products at a marine terminal within this state from a waterborne vessel or barge operating on the navigable waters of this state. The tax imposed in this section is levied upon the owner of the crude oil or petroleum products immediately after receipt of the same into the storage tanks of a marine terminal from a waterborne vessel or barge at the rate of four cents per barrel of crude oil or petroleum product.

(3) The taxes imposed by this chapter shall be collected by the marine terminal operator from the taxpayer. If any person charged with collecting the taxes fails to bill the taxpayer for the taxes, or in the alternative has not notified the taxpayer in writing of the imposition of the taxes, or having collected the taxes, fails to pay them to the department in the manner prescribed by this chapter, whether such failure is the result of the person's own acts or the result of acts or conditions beyond the person's control, he or she shall, nevertheless, be personally liable to the state for the amount of the taxes. Payment of the taxes by the owner to a marine terminal operator shall relieve the owner from further liability for the taxes.

(4) Taxes collected under this chapter shall be held in trust until paid to the department. Any person collecting the taxes who appropriates or converts the taxes collected shall be guilty of a gross misdemeanor if the money required to be collected is not available for payment on the date payment is due. The taxes required by this chapter to be collected shall be stated separately from other charges made by the marine terminal operator in any invoice or other statement of account provided to the taxpayer.

(5) If a taxpayer fails to pay the taxes imposed by this chapter to the person charged with collection of the taxes and the person charged with collection fails to pay the taxes to the department, the department may, in its discretion, proceed directly against the taxpayer for collection of the taxes.

(6) The taxes shall be due from the marine terminal operator, along with reports and

returns on forms prescribed by the department, within twenty-five days after the end of the month in which the taxable activity occurs.

(7) The amount of taxes, until paid by the taxpayer to the marine terminal operator or to the department, shall constitute a debt from the taxpayer to the marine terminal operator. Any person required to collect the taxes under this chapter who, with intent to violate the provisions of this chapter, fails or refuses to do so as required and any taxpayer who refuses to pay any taxes due under this chapter, shall be guilty of a misdemeanor as provided in chapter 9A.20 RCW.

(8) Upon prior approval of the department, the taxpayer may pay the taxes imposed by this chapter directly to the department. The department shall give its approval for direct payment under this section whenever it appears, in the department's judgment, that direct payment will enhance the administration of the taxes imposed under this chapter. The department shall provide by rule for the issuance of a direct payment certificate to any taxpayer qualifying for direct payment of the taxes. Good faith acceptance of a direct payment certificate by a terminal operator shall relieve the marine terminal operator from any liability for the collection or payment of the taxes imposed under this chapter.

(9) All receipts from the tax imposed in subsection (1) of this section shall be deposited into the state oil spill response account. All receipts from the tax imposed in subsection (2) of this section shall be deposited into the oil spill prevention account.

(10) Within forty-five days after the end of each calendar quarter, the office of financial management shall determine the balance of the oil spill response account as of the last day of that calendar quarter. Balance determinations by the office of financial management under this section are final and shall not be used to challenge the validity of any tax imposed under this chapter. The office of financial management shall promptly notify the departments of revenue and ecology of the account balance once a determination is made. For each subsequent calendar quarter, the tax imposed by subsection (1) of this section shall be imposed during the entire calendar quarter unless:

(a) Tax was imposed under subsection (1) of this section during the immediately preceding calendar quarter, and the most recent quarterly balance is more than nine million dollars; or

(b) Tax was not imposed under subsection (1) of this section during the immediately preceding calendar quarter, and the most recent quarterly balance is more than eight million dollars.

[2000 c 69 § 25; 1999 sp.s. c 7 § 1; 1997 c 449 § 2; 1995 c 399 § 214; 1992 c 73 § 7; 1991 c 200 § 802.]

Notes:

Effective date--1999 sp.s. c 7: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [June 7, 1999]." [1999 sp.s. c 7 § 4.]

Effective date--1997 c 449: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1997." [1997 c 449 § 6.]

Severability--1992 c 73: See RCW 90.56.905.

RCW 82.23B.030 Exemption.

The taxes imposed under this chapter shall only apply to the first receipt of crude oil or petroleum products at a marine terminal in this state and not to the later transporting and subsequent receipt of the same oil or petroleum product, whether in the form originally received at a marine terminal in this state or after refining or other processing.

[1992 c 73 § 9; 1991 c 200 § 803.]

Notes:

Severability--1992 c 73: See RCW 90.56.905.

RCW 82.23B.040 Credit--Crude oil or petroleum exported or sold for export.

Credit shall be allowed against the taxes imposed under this chapter for any crude oil or petroleum products received at a marine terminal and subsequently exported from or sold for export from the state.

[1992 c 73 § 10; 1991 c 200 § 804.]

Notes:

Severability--1992 c 73: See RCW 90.56.905.

RCW 82.23B.045 Refund or credit--Petroleum products used by consumers for nonfuel purpose or used in manufacture of nonfuel item.

(1) Any person having paid the tax imposed by this chapter who uses petroleum products as a consumer for a purpose other than as a fuel may claim refund or credit against the tax imposed under this chapter. For this purpose, the term consumer shall be defined as provided in RCW 82.04.190.

(2) Any person having paid the tax imposed by this chapter who uses petroleum products as a component or ingredient in the manufacture of an item which is not a fuel may claim a refund or credit against the tax imposed by this chapter.

(3) The amount of refund or credit claimed under this section may not exceed the amount of tax paid by the person making such claim on the petroleum products so consumed or used. The refund or credit allowed by this section shall be claimed on such forms and subject to such requirements as the department may prescribe by rule.

[1992 c 73 § 8.]

Notes:

Severability--1992 c 73: See RCW 90.56.905.

RCW 82.23B.050 Rules.

The department shall adopt such rules as may be necessary to enforce and administer the

provisions of this chapter. Chapter 82.32 RCW applies to the administration, collection, and enforcement of the taxes levied under this chapter.

[1991 c 200 § 808.]

RCW 82.23B.060 Imposition of taxes.

The taxes imposed in this chapter shall take effect October 1, 1991.

[1991 c 200 § 809.]

RCW 82.23B.900 Effective dates--Severability--1991 c 200.

See RCW 90.56.901 and 90.56.904.

RCW 82.23B.901 Savings--1992 c 73.

The amendment of RCW 82.23B.010, 82.23B.020, 82.23B.030, and 82.23B.040 by chapter 73, Laws of 1992, shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections or under any rule or order adopted under the sections, nor as affecting any proceeding instituted under the sections.

[1992 c 73 § 44.]

RCW 82.23B.902 Effective dates--1992 c 73.

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 26, 1992], except sections 6, 7, 9, and 10 of this act shall take effect October 1, 1992.

[1992 c 73 § 46.]

**Chapter 82.24 RCW
TAX ON CIGARETTES**

Sections

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82.24.900	Construction--1961 c 15.

NOTES:

Minors: Chapter 70.155 RCW.

RCW 82.24.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter:

(1) "Board" means the liquor control board.

(2) "Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any material, except where such wrapper is wholly or in the greater part made of natural leaf tobacco in its natural state.

(3) "Indian tribal organization" means a federally recognized Indian tribe, or tribal entity, and includes an Indian wholesaler or retailer that is owned by an Indian who is an enrolled tribal member conducting business under tribal license or similar tribal approval within Indian country. For purposes of this chapter "Indian country" is defined in the manner set forth in 18 U.S.C. Sec. 1151.

(4) "Precollection obligation" means the obligation of a seller otherwise exempt from the tax imposed by this chapter to collect the tax from that seller's buyer.

(5) "Retailer" means every person, other than a wholesaler, who purchases, sells, offers for sale or distributes any one or more of the articles taxed herein, irrespective of quantity or amount, or the number of sales, and all persons operating under a retailer's registration certificate.

(6) "Retail selling price" means the ordinary, customary or usual price paid by the consumer for each package of cigarettes, less the tax levied by this chapter and less any similar tax levied by this state.

(7) "Stamp" means the stamp or stamps by use of which the tax levy under this chapter is paid or identification is made of those cigarettes with respect to which no tax is imposed.

(8) "Wholesaler" means every person who purchases, sells, or distributes any one or more of the articles taxed herein to retailers for the purpose of resale only.

(9) The meaning attributed, in chapter 82.04 RCW, to the words "person," "sale," "business" and "successor" applies equally in this chapter.

[1997 c 420 § 3; 1995 c 278 § 1; 1961 c 15 § 82.24.010. Prior: 1959 c 270 § 9; 1949 c 228 § 14; 1935 c 180 § 83; Rem. Supp. 1949 § 8370-83.]

Notes:

Effective date--1995 c 278: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 278 § 17.]

RCW 82.24.020 Tax imposed--Additional taxes for specific purposes--Absorption of tax--Possession defined.

(1) There is levied and there shall be collected as provided in this chapter, a tax upon the sale, use, consumption, handling, possession or distribution of all cigarettes, in an amount equal to the rate of eleven and one-half mills per cigarette.

(2) An additional tax is imposed upon the sale, use, consumption, handling, possession, or distribution of all cigarettes, in an amount equal to the rate of five and one-fourth mills per cigarette. All revenues collected during any month from this additional tax shall be deposited in the violence reduction and drug enforcement account under RCW 69.50.520 by the twenty-fifth day of the following month.

(3) An additional tax is imposed upon the sale, use, consumption, handling, possession, or distribution of all cigarettes, in an amount equal to the rate of ten mills per cigarette through June 30, 1994, eleven and one-fourth mills per cigarette for the period July 1, 1994, through June 30, 1995, twenty mills per cigarette for the period July 1, 1995, through June 30, 1996, and twenty and one-half mills per cigarette thereafter. All revenues collected during any month from this additional tax shall be deposited in the health services account created under RCW 43.72.900 by the twenty-fifth day of the following month.

(4) Wholesalers and retailers subject to the payment of this tax may, if they wish, absorb one-half mill per cigarette of the tax and not pass it on to purchasers without being in violation of this section or any other act relating to the sale or taxation of cigarettes.

(5) For purposes of this chapter, "possession" shall mean both (a) physical possession by the purchaser and, (b) when cigarettes are being transported to or held for the purchaser or his or her designee by a person other than the purchaser, constructive possession by the purchaser or his or her designee, which constructive possession shall be deemed to occur at the location of the cigarettes being so transported or held.

[1994 sp.s. c 7 § 904 (Referendum Bill No. 43, approved November 8, 1994); 1993 c 492 § 307; 1989 c 271 § 504; 1987 c 80 § 1; 1983 2nd ex.s. c 3 § 15; 1982 1st ex.s. c 35 § 8; 1981 c 172 § 6; 1972 ex.s. c 157 § 3; 1971 ex.s. c 299 § 13; 1965 ex.s. c 173 § 23; 1961 ex.s. c 24 § 3; 1961 c 15 § 82.24.020. Prior: 1959 c 270 § 2; prior: 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

NOTES:

Contingent partial referendum--1994 sp.s. c 7 §§ 901-909: See note following RCW 66.24.210.

Finding--Intent--Severability--Effective dates--Contingent expiration date--1994 sp.s. c 7: See notes following RCW 43.70.540.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Effective dates--1989 c 271: See note following RCW 66.28.200.

Severability--1989 c 271: See note following RCW 9.94A.510.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Effective dates--1981 c 172: See note following RCW 82.04.240.

Severability--1972 ex.s. c 157: "If any provision of this 1972 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this 1972 amendatory act, or the application of the provision to other persons or circumstances is not affected." [1972 ex.s. c 157 § 8.]

RCW 82.24.027 Additional tax imposed--Rate--Where deposited.

(1) There is hereby levied and there shall be collected by the department of revenue from the persons mentioned in and in the manner provided by this chapter, an additional tax upon the sale, use, consumption, handling, possession, or distribution of cigarettes in an amount equal to the rate of four mills per cigarette.

(2) The moneys collected under this section shall be deposited as follows:

(a) For the period ending July 1, 1999, in the water quality account under RCW 70.146.030;

(b) For the period beginning July 1, 1999, through June 30, 2001, fifty percent into the violence reduction and drug enforcement account under RCW 69.50.520 and fifty percent into the salmon recovery account;

(c) For the period beginning July 1, 2001, through June 30, 2021, into the water quality account under RCW 70.146.030; and

(d) For the period beginning July 1, 2021, in the general fund.

[1999 c 309 § 925; 1986 c 3 § 12.]

NOTES:

Severability--Effective date--1999 c 309: See notes following RCW 41.06.152.

Effective dates--1986 c 3: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately except sections 12 through 15 of this act shall take effect April 1, 1986." [1986 c 3 § 18.]

Severability--1986 c 3: See RCW 70.146.900.

RCW 82.24.030 Stamps.

(1) In order to enforce collection of the tax hereby levied, the department of revenue shall design and have printed stamps of such size and denominations as may be determined by the department. The stamps must be affixed on the smallest container or package that will be handled, sold, used, consumed, or distributed, to permit the department to readily ascertain by inspection, whether or not such tax has been paid or whether an exemption from the tax applies.

(2) Except as otherwise provided in this chapter, every person shall cause to be affixed on every package of cigarettes, stamps of an amount equaling the tax due thereon or stamps identifying the cigarettes as exempt before he or she sells, offers for sale, uses, consumes, handles, removes, or otherwise disturbs and distributes the same: PROVIDED, That where it is established to the satisfaction of the department that it is impractical to affix such stamps to the smallest container or package, the department may authorize the affixing of stamps of appropriate denomination to a large container or package.

[1995 c 278 § 2; 1990 c 216 § 1; 1975 1st ex.s. c 278 § 61; 1961 c 15 § 82.24.030. Prior: 1959 c 270 § 3; prior: 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.035 Circumstances when no stamp may be affixed--Violation of consumer protection act.

(1) No stamp may be affixed to, or made upon, any container or package of cigarettes if:

(a) The container or package differs in any respect with the requirements of the federal cigarette labeling and advertising act (15 U.S.C. Sec. 1331 et seq.) for the placement of labels, warnings, or any other information upon a package of cigarettes that is to be sold within the United States;

(b) The container or package has been imported into the United States after January 1, 2000, in violation of 26 U.S.C. Sec. 5754;

(c) The container or package, including a container of individually stamped containers or packages, is labeled "For Export Only," "U.S. Tax Exempt," "For Use Outside U.S.," or similar wording indicating that the manufacturer did not intend that the product be sold in the United States; or

(d) The container or package has been altered by adding or deleting the wording, labels, or warnings described in (a) or (c) of this subsection.

(2) In addition to the penalty and forfeiture provisions otherwise provided for in this chapter, a violation of this section is a deceptive act or practice under the consumer protection

act, chapter 19.86 RCW.

[1999 c 193 § 5.]

Notes:

Intent--Finding--1999 c 193: "(1) Cigarette smoking presents serious public health concerns to the state and to the citizens of the state. The surgeon general has determined that smoking causes lung cancer, heart disease, and other serious diseases and that there are hundreds of thousands of tobacco-related deaths in the United States each year. These diseases most often do not appear until many years after the person in question begins smoking.

(2) It is the policy of the state that consumers be adequately informed about the adverse health effects of cigarette smoking by including warning notices on each package of cigarettes.

(3) It is the policy of the state that manufacturers and importers of cigarettes not make any material misrepresentation of fact regarding the health consequences of using cigarettes, including compliance with applicable federal laws, regulations, and policies.

(4) It is the intent of the legislature to align state law with federal laws, regulations, and policies relating to the manufacture, importation, and marketing of cigarettes, and in particular, the federal cigarette labeling and advertising act (15 U.S.C. Sec. 1331 et seq.) and 26 U.S.C. Sec. 5754.

(5) The legislature finds that consumers and retailers purchasing cigarettes are entitled to be fully informed about any adverse health effects of cigarette smoking by inclusion of warning notices on each package of cigarettes and to be assured through appropriate enforcement measures that cigarettes they purchase were manufactured for consumption within the United States." [1999 c 193 § 1.]

Severability--1999 c 193: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1999 c 193 § 6.]

Effective date--1999 c 193: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 5, 1999]." [1999 c 193 § 7.]

RCW 82.24.040 Duty of wholesaler.

(1) No wholesaler in this state may possess within this state unstamped cigarettes except that:

(a) Every wholesaler in the state who is licensed under Washington state law may possess within this state unstamped cigarettes for such period of time after receipt as is reasonably necessary to affix the stamps as required; and

(b) Any wholesaler in the state who is licensed under Washington state law and who furnishes a surety bond in a sum satisfactory to the department, shall be permitted to set aside, without affixing the stamps required by this chapter, such part of the wholesaler's stock as may be necessary for the conduct of the wholesaler's business in making sales to persons in another state or foreign country or to instrumentalities of the federal government. Such unstamped stock shall be kept separate and apart from stamped stock.

(2) Every wholesaler licensed under Washington state law shall, at the time of shipping or delivering any of the articles taxed herein to a point outside of this state or to a federal instrumentality, make a true duplicate invoice of the same which shall show full and complete details of the sale or delivery, whether or not stamps were affixed thereto, and shall transmit such true duplicate invoice to the department, at Olympia, not later than the fifteenth day of the following calendar month. For failure to comply with the requirements of this section, the department may revoke the permission granted to the taxpayer to maintain a stock of goods to

which the stamps required by this chapter have not been affixed.

(3) Every wholesaler who is licensed by Washington state law shall sell cigarettes to retailers located in Washington only if the retailer has a current cigarette retailer's license or is an Indian tribal organization authorized to possess untaxed cigarettes under this chapter and the rules adopted by the department.

[1995 c 278 § 3; 1990 c 216 § 2; 1969 ex.s. c 214 § 1; 1961 c 15 § 82.24.040. Prior: 1959 c 270 § 4; prior: 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.050 Retailer--Possession of unstamped cigarettes.

No retailer in this state may possess unstamped cigarettes within this state except as provided in this chapter.

[1995 c 278 § 4; 1990 c 216 § 3; 1969 ex.s. c 214 § 2; 1961 c 15 § 82.24.050. Prior: 1959 c 270 § 5; prior: 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.060 Stamps--How affixed.

Stamps shall be affixed in such manner that they cannot be removed from the package or container without being mutilated or destroyed, which stamps so affixed shall be evidence of the tax imposed.

In the case of cigarettes contained in individual packages, as distinguished from cartons or larger units, the stamps shall be affixed securely on each individual package.

[1961 c 15 § 82.24.060. Prior: 1959 c 270 § 6; prior: 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

RCW 82.24.070 Compensation of dealers. *(Effective until July 1, 2002.)*

Wholesalers and retailers subject to the provisions of this chapter shall be allowed compensation for their services in affixing the stamps herein required a sum computed at the rate of four dollars per one thousand stamps purchased or affixed by them.

[1987 c 496 § 5; 1987 c 80 § 2; 1971 ex.s. c 299 § 14; 1965 ex.s. c 173 § 24; 1961 ex.s. c 24 § 4; 1961 c 15 § 82.24.070. Prior: 1959 c 270 § 7; prior: 1953 c 240 § 2; 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

NOTES:

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.24.080 Legislative intent--Taxable event--Tax liability.

(1) It is the intent and purpose of this chapter to levy a tax on all of the articles taxed under this chapter, sold, used, consumed, handled, possessed, or distributed within this state and to collect the tax from the person who first sells, uses, consumes, handles, possesses (either physically or constructively, in accordance with RCW 82.24.020) or distributes them in the state. It is further the intent and purpose of this chapter that whenever any of the articles taxed under this chapter is given away for advertising or any other purpose, it shall be taxed in the same manner as if it were sold, used, consumed, handled, possessed, or distributed in this state.

(2) It is also the intent and purpose of this chapter that the tax shall be imposed at the time and place of the first taxable event and upon the first taxable person within this state. Any person whose activities would otherwise require payment of the tax imposed by subsection (1) of this section but who is exempt from the tax nevertheless has a precollection obligation for the tax that must be imposed on the first taxable event within this state. A precollection obligation may not be imposed upon a person exempt from the tax who sells, distributes, or transfers possession of cigarettes to another person who, by law, is exempt from the tax imposed by this chapter or upon whom the obligation for collection of the tax may not be imposed. Failure to pay the tax with respect to a taxable event shall not prevent tax liability from arising by reason of a subsequent taxable event.

(3) In the event of an increase in the rate of the tax imposed under this chapter, it is the intent of the legislature that the first person who sells, uses, consumes, handles, possesses, or distributes previously taxed articles after the effective date of the rate increase shall be liable for the additional tax, or its precollection obligation as required by this chapter, represented by the rate increase. The failure to pay the additional tax with respect to the first taxable event after the effective date of a rate increase shall not prevent tax liability for the additional tax from arising from a subsequent taxable event.

[1995 c 278 § 5; 1993 c 492 § 308; 1972 ex.s. c 157 § 4; 1961 c 15 § 82.24.080. Prior: 1959 c 270 § 8; prior: 1949 c 228 § 13, part; 1943 c 156 § 11, part; 1941 c 178 § 13, part; 1939 c 225 § 23, part; 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Severability--1972 ex.s. c 157: See note following RCW 82.24.020.

RCW 82.24.090 Records--Preservation--Reports.

(1) Every wholesaler or retailer subject to the provisions of this chapter shall keep and preserve for a period of five years an accurate set of records. These records must show all transactions relating to the purchase and sale of any of the articles taxed under this chapter and show all physical inventories performed on those articles, all invoices, and a record of all stamps purchased. All such records and all stock of taxable articles on hand shall be open to inspection at all reasonable times by the department of revenue or its duly authorized agent.

(2) All wholesalers shall within fifteen days after the first day of each month file with the department of revenue a report of all drop shipment sales made by them to retailers within this state during the preceding month. The report shall show the name and address of the retailer to whom the cigarettes were sold, the kind and quantity, and the date of delivery thereof.

[1995 c 278 § 6; 1975 1st ex.s. c 278 § 62; 1961 c 15 § 82.24.090. Prior: 1941 c 178 § 14; 1939 c 225 § 24; 1935 c 180 § 84; Rem. Supp. 1941 § 8370-84.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.100 Forgery or counterfeiting of stamps--Penalty.

To forge or counterfeit any stamp of the kind herein provided is a felony.

[1961 c 15 § 82.24.100. Prior: 1935 c 180 § 85; RRS § 8370-85.]

RCW 82.24.110 Other offenses--Penalties.

(1) Each of the following acts is a gross misdemeanor and punishable as such:

(a) To sell, except as a licensed wholesaler engaged in interstate commerce as to the article being taxed herein, without the stamp first being affixed;

(b) To sell in Washington as a wholesaler to a retailer who does not possess and is required to possess a current cigarette retailer's license;

(c) To use or have in possession knowingly or intentionally any forged or counterfeit stamps;

(d) For any person other than the department of revenue or its duly authorized agent to sell any stamps not affixed to any of the articles taxed herein whether such stamps are genuine or counterfeit;

(e) To violate any of the provisions of this chapter;

(f) To violate any lawful rule made and published by the department of revenue or the board;

(g) To use any stamps more than once;

(h) To refuse to allow the department of revenue or its duly authorized agent, on demand, to make full inspection of any place of business where any of the articles herein taxed are sold or otherwise hinder or prevent such inspection;

(i) Except as provided in this chapter, for any retailer to have in possession in any place of business any of the articles herein taxed, unless the same have the proper stamps attached;

(j) For any person to make, use, or present or exhibit to the department of revenue or its duly authorized agent, any invoice for any of the articles herein taxed which bears an untrue date or falsely states the nature or quantity of the goods therein invoiced;

(k) For any wholesaler or retailer or his or her agents or employees to fail to produce on demand of the department of revenue all invoices of all the articles herein taxed or stamps bought by him or her or received in his or her place of business within five years prior to such

demand unless he or she can show by satisfactory proof that the nonproduction of the invoices was due to causes beyond his or her control;

(l) For any person to receive in this state any shipment of any of the articles taxed herein, when the same are not stamped, for the purpose of avoiding payment of tax. It is presumed that persons other than dealers who purchase or receive shipments of unstamped cigarettes do so to avoid payment of the tax imposed herein;

(m) For any person to possess or transport in this state a quantity of sixty thousand cigarettes or less unless the proper stamps required by this chapter have been affixed or unless: (i) Notice of the possession or transportation has been given as required by RCW 82.24.250; (ii) the person transporting the cigarettes has in actual possession invoices or delivery tickets which show the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the cigarettes so transported; and (iii) the cigarettes are consigned to or purchased by any person in this state who is authorized by this chapter to possess unstamped cigarettes in this state;

(n) To possess, sell, or transport within this state any container or package of cigarettes that does not comply with this chapter.

(2) It is unlawful for any person knowingly or intentionally to possess or to transport in this state a quantity in excess of sixty thousand cigarettes unless the proper stamps required by this chapter are affixed thereto or unless: (a) Proper notice as required by RCW 82.24.250 has been given; (b) the person transporting the cigarettes actually possesses invoices or delivery tickets showing the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the cigarettes so transported; and (c) the cigarettes are consigned to or purchased by a person in this state who is authorized by this chapter to possess unstamped cigarettes in this state. Violation of this section shall be punished as a class C felony under Title 9A RCW.

(3) All agents, employees, and others who aid, abet, or otherwise participate in any way in the violation of the provisions of this chapter or in any of the offenses described in this chapter shall be guilty and punishable as principals, to the same extent as any wholesaler or retailer or any other person violating this chapter.

[1999 c 193 § 2; 1997 c 420 § 4; 1995 c 278 § 7; 1990 c 216 § 4; 1987 c 496 § 1; 1975 1st ex.s. c 278 § 63; 1961 c 15 § 82.24.110. Prior: 1941 c 178 § 15; 1935 c 180 § 86; Rem. Supp. 1941 § 8370-86.]

Notes:

Intent--Finding--Severability--Effective date--1999 c 193: See notes following RCW 82.24.035.

Effective date--1995 c 278: See note following RCW 82.24.010.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.120 Violations--Penalties and interest.

(1) If any person, subject to the provisions of this chapter or any rules adopted by the department of revenue under authority hereof, is found to have failed to affix the stamps required, or to have them affixed as herein provided, or to pay any tax due hereunder, or to have violated any of the provisions of this chapter or rules adopted by the department of revenue in

the administration hereof, there shall be assessed and collected from such person, in addition to any tax that may be found due, a remedial penalty equal to the greater of ten dollars per package of unstamped cigarettes or two hundred fifty dollars, plus interest on the amount of the tax at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment, and upon notice mailed to the last known address of the person. The amount shall become due and payable in thirty days from the date of the notice. If the amount remains unpaid, the department or its duly authorized agent may make immediate demand upon such person for the payment of all such taxes, penalties, and interest.

(2) The department, for good reason shown, may waive or cancel all or any part of penalties imposed, but the taxpayer must pay all taxes due and interest thereon, at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment.

(3) The keeping of any unstamped articles coming within the provisions of this chapter shall be prima facie evidence of intent to violate the provisions of this chapter.

(4) This section does not apply to taxes or tax increases due under RCW 82.24.270 and 82.24.280.

[1996 c 149 § 7; 1995 c 278 § 8; 1990 c 267 § 1; 1975 1st ex.s. c 278 § 64; 1961 c 15 § 82.24.120. Prior: 1949 c 228 § 15; 1939 c 225 § 25; 1935 c 180 § 87; Rem. Supp. 1949 § 8370-87.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Effective date--1995 c 278: See note following RCW 82.24.010.

Effective date--1990 c 267: "This act shall take effect January 1, 1991." [1990 c 267 § 3.]

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.130 Seizure and forfeiture.

(1) The following are subject to seizure and forfeiture:

(a) Subject to RCW 82.24.250, any articles taxed in this chapter that are found at any point within this state, which articles are held, owned, or possessed by any person, and that do not have the stamps affixed to the packages or containers; and any container or package of cigarettes possessed or held for sale that does not comply with this chapter.

(b) All conveyances, including aircraft, vehicles, or vessels, which are used, or intended for use, to transport, or in any manner to facilitate the transportation, for the purpose of sale or receipt of property described in (a) of this subsection, except:

(i) A conveyance used by any person as a common or contract carrier having in actual possession invoices or delivery tickets showing the true name and address of the consignor or seller, the true name of the consignee or purchaser, and the quantity and brands of the cigarettes transported, unless it appears that the owner or other person in charge of the conveyance is a consenting party or privy to a violation of this chapter;

(ii) A conveyance subject to forfeiture under this section by reason of any act or omission of which the owner thereof establishes to have been committed or omitted without his or her knowledge or consent;

(iii) A conveyance encumbered by a bona fide security interest if the secured party

neither had knowledge of nor consented to the act or omission.

(c) Any vending machine used for the purpose of violating the provisions of this chapter.

(2) Property subject to forfeiture under this chapter may be seized by any agent of the department authorized to collect taxes, any enforcement officer of the board, or law enforcement officer of this state upon process issued by any superior court or district court having jurisdiction over the property. Seizure without process may be made if:

(a) The seizure is incident to an arrest or a search under a search warrant or an inspection under an administrative inspection warrant; or

(b) The department, the board, or the law enforcement officer has probable cause to believe that the property was used or is intended to be used in violation of this chapter and exigent circumstances exist making procurement of a search warrant impracticable.

(3) Notwithstanding the foregoing provisions of this section, articles taxed in this chapter which are in the possession of a wholesaler or retailer, licensed under Washington state law, for a period of time necessary to affix the stamps after receipt of the articles, shall not be considered contraband.

[1999 c 193 § 3; 1997 c 420 § 5; 1990 c 216 § 5; 1987 c 496 § 2; 1972 ex.s. c 157 § 5; 1961 c 15 § 82.24.130. Prior: 1941 c 178 § 16; 1935 c 180 § 88; Rem. Supp. 1941 § 8370-88.]

Notes:

Intent--Finding--Severability--Effective date--1999 c 193: See notes following RCW 82.24.035.

Severability--1972 ex.s. c 157: See note following RCW 82.24.020.

RCW 82.24.135 Forfeiture procedure.

In all cases of seizure of any property made subject to forfeiture under this chapter the department or the board shall proceed as follows:

(1) Forfeiture shall be deemed to have commenced by the seizure. Notice of seizure shall be given to the department or the board immediately if the seizure is made by someone other than an agent of the department or the board authorized to collect taxes.

(2) Upon notification or seizure by the department or the board or upon receipt of property subject to forfeiture under this chapter from any other person, the department or the board shall list and particularly describe the property seized in duplicate and have the property appraised by a qualified person not employed by the department or the board or acting as its agent. Listing and appraisal of the property shall be properly attested by the department or the board and the appraiser, who shall be allowed a reasonable appraisal fee. No appraisal is required if the property seized is judged by the department or the board to be less than one hundred dollars in value.

(3) The department or the board shall cause notice to be served within five days following the seizure or notification to the department or the board of the seizure on the owner of the property seized, if known, on the person in charge thereof, and on any other person having any known right or interest therein, of the seizure and intended forfeiture of the seized property. The notice may be served by any method authorized by law or court rule including but not limited to service by mail. If service is by mail it shall be by both certified mail with return

receipt requested and regular mail. Service by mail shall be deemed complete upon mailing within the five-day period following the seizure or notification of the seizure to the department or the board.

(4) If no person notifies the department or the board in writing of the person's claim of ownership or right to possession of the items seized within fifteen days of the date of the notice of seizure, the item seized shall be considered forfeited.

(5) If any person notifies the department or the board, in writing, of the person's claim of ownership or right to possession of the items seized within fifteen days of the date of the notice of seizure, the person or persons shall be afforded a reasonable opportunity to be heard as to the claim or right. The hearing shall be before the director or the director's designee or the board or the board's designee, except that any person asserting a claim or right may bring an action for return of the seized items in the superior court of the county in which such property was seized, if the aggregate value of the article or articles involved is more than five hundred dollars. A hearing and any appeal therefrom shall be in accordance with chapter 34.05 RCW. The burden of proof by a preponderance of the evidence shall be upon the person claiming to be the lawful owner or the person claiming to have the lawful right to possession of the items seized. The department or the board shall promptly return the article or articles to the claimant upon a determination that the claimant is the present lawful owner or is lawfully entitled to possession thereof of the items seized.

[1998 c 53 § 1; 1987 c 496 § 3.]

Notes:

Effective date--1998 c 53: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 18, 1998]." [1998 c 53 § 2.]

RCW 82.24.140 Forfeiture procedure--Seizures--Notice--Claimant's bond--Court proceedings.

Notes:

Reviser's note: RCW 82.24.140 was amended by 1987 c 202 § 243 without reference to its repeal by 1987 c 496 § 6. It has been decodified for publication purposes pursuant to RCW 1.12.025.

RCW 82.24.145 Forfeited property--Retention, sale, or destruction--Use of sale proceeds.

When property is forfeited under this chapter the department may:

(1) Retain the property or any part thereof for official use or upon application by any law enforcement agency of this state, another state, or the District of Columbia, or of the United States for the exclusive use of enforcing the provisions of this chapter or the laws of any other state or the District of Columbia or of the United States.

(2) Sell the property at public auction to the highest bidder after due advertisement, but the department before delivering any of the goods so seized shall require the person to whom the property is sold to affix the proper amount of stamps. The proceeds of the sale and all moneys

forfeited under this chapter shall be first applied to the payment of all proper expenses of any investigation leading to the seizure and of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising, and court costs. The balance of the proceeds and all moneys shall be deposited in the general fund of the state. Proper expenses of investigation includes costs incurred by any law enforcement agency or any federal, state, or local agency.

(3) Notwithstanding the provisions of subsections (1) and (2) of this section, cigarettes seized for a violation of RCW 82.24.035 shall be destroyed.

[1999 c 193 § 4; 1987 c 496 § 4.]

Notes:

Intent--Finding--Severability--Effective date--1999 c 193: See notes following RCW 82.24.035.

RCW 82.24.180 Seized property may be returned--Penalty, interest.

(1) The department of revenue may return any property seized under the provisions of this chapter when it is shown that there was no intention to violate the provisions thereof.

(2) When any property is returned under this section, the department may return such goods to the parties from whom they were seized if and when such parties affix the proper amount of stamps thereto, and pay to the department as penalty an amount equal to the greater of ten dollars per package of unstamped cigarettes or two hundred fifty dollars, and interest on the amount of the tax at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment, and in such cases, no advertisement shall be made or notices posted in connection with said seizure.

[1996 c 149 § 8; 1990 c 267 § 2; 1975 1st ex.s. c 278 § 66; 1961 c 15 § 82.24.180. Prior: 1935 c 180 § 90; RRS § 8370-90.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Effective date--1990 c 267: See note following RCW 82.24.120.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.190 Search and seizure.

When the department of revenue or the board has good reason to believe that any of the articles taxed herein are being kept, sold, offered for sale, or given away in violation of the provisions of this chapter or regulations issued under authority hereof, it may make affidavit of such fact, describing the place or thing to be searched, before any judge of any court in this state, and such judge shall issue a search warrant directed to the sheriff, any deputy, police officer, or duly authorized agent of the department of revenue commanding him or her diligently to search any building, room in a building, place or vehicle as may be designated in the affidavit and search warrant, and to seize such tobacco so possessed and to hold the same until disposed of by law, and to arrest the person in possession or control thereof. If upon the return of such warrant,

it shall appear that any of the articles taxed herein, unlawfully possessed, were seized, the same shall be sold as provided in this chapter.

[1997 c 420 § 6; 1987 c 202 § 244; 1975 1st ex.s. c 278 § 67; 1961 c 15 § 82.24.190. Prior: 1949 c 228 § 16; 1935 c 180 § 91; Rem. Supp. 1949 § 8370-91.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.210 Redemption of stamps.

The department of revenue may promulgate rules and regulations providing for the refund to dealers for the cost of stamps affixed to articles taxed herein, which by reason of damage become unfit for sale and are destroyed by the dealer or returned to the manufacturer or jobber. In the case of any articles to which stamps have been affixed, and which articles have been sold and shipped to a regular dealer in such articles in another state, the seller in this state shall be entitled to a refund of the actual amount of the stamps so affixed, less the affixing discount, upon condition that the seller in this state makes affidavit that the articles were sold and shipped outside of the state and that he has received from the purchaser outside the state a written acknowledgment that he has received such articles with the amount of stamps affixed thereto, together with the name and address of such purchaser. The department of revenue may redeem any unused stamps purchased from it at the face value thereof less the affixing discount.

[1975 1st ex.s. c 278 § 68; 1961 c 15 § 82.24.210. Prior: 1949 c 228 § 17; 1941 c 178 § 17; 1935 c 180 § 92; Rem. Supp. 1949 § 8370-92.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.24.230 Administration.

All of the provisions contained in chapter 82.32 RCW shall have full force and application with respect to taxes imposed under the provisions of this chapter, except the following sections: RCW 82.32.050, 82.32.060, 82.32.070, 82.32.100, and 82.32.270, except as noted otherwise in RCW 82.24.270 and 82.24.280.

[1995 c 278 § 9; 1961 c 15 § 82.24.230. Prior: 1935 c 180 § 95; RRS § 8370-95.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.235 Rules.

The department may adopt such rules as are necessary to enforce and administer this chapter.

[1995 c 278 § 15.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.250 Transportation of unstamped cigarettes--Invoices and delivery tickets required--Stop and inspect.

(1) No person other than: (a) A licensed wholesaler in the wholesaler's own vehicle; or (b) a person who has given notice to the board in advance of the commencement of transportation shall transport or cause to be transported in this state cigarettes not having the stamps affixed to the packages or containers.

(2) When transporting unstamped cigarettes, such persons shall have in their actual possession or cause to have in the actual possession of those persons transporting such cigarettes on their behalf invoices or delivery tickets for such cigarettes, which shall show the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the cigarettes so transported.

(3) If the cigarettes are consigned to or purchased by any person in this state such purchaser or consignee must be a person who is authorized by chapter 82.24 RCW to possess unstamped cigarettes in this state.

(4) In the absence of the notice of transportation required by this section or in the absence of such invoices or delivery tickets, or, if the name or address of the consignee or purchaser is falsified or if the purchaser or consignee is not a person authorized by chapter 82.24 RCW to possess unstamped cigarettes, the cigarettes so transported shall be deemed contraband subject to seizure and sale under the provisions of RCW 82.24.130.

(5) Transportation of cigarettes from a point outside this state to a point in some other state will not be considered a violation of this section provided that the person so transporting such cigarettes has in his possession adequate invoices or delivery tickets which give the true name and address of such out-of-state seller or consignor and such out-of-state purchaser or consignee.

(6) In any case where the department or its duly authorized agent, or any peace officer of the state, has knowledge or reasonable grounds to believe that any vehicle is transporting cigarettes in violation of this section, the department, such agent, or such police officer, is authorized to stop such vehicle and to inspect the same for contraband cigarettes.

(7) For purposes of this section, the term "person authorized by chapter 82.24 RCW to possess unstamped cigarettes" means:

(a) A wholesaler or retailer, licensed under Washington state law;

(b) The United States or an agency thereof; and

(c) Any person, including an Indian tribal organization, who, after notice has been given to the board as provided in this section, brings or causes to be brought into the state unstamped cigarettes, if within a period of time after receipt of the cigarettes as the department determines by rule to be reasonably necessary for the purpose the person has caused stamps to be affixed in accordance with RCW 82.24.030 or otherwise made payment of the tax required by this chapter in the manner set forth in rules adopted by the department.

[1997 c 420 § 7; 1995 c 278 § 10; 1990 c 216 § 6; 1972 ex.s. c 157 § 6.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

Severability--1972 ex.s. c 157: See note following RCW 82.24.020.

RCW 82.24.260 Selling or disposal of unstamped cigarettes--Person to pay and remit tax or affix stamps--Liability.

(1) Other than:

(a) A person required to be licensed under this chapter;

(b) A federal instrumentality with respect to sales to authorized military personnel; or

(c) An Indian tribal organization with respect to sales to enrolled members of the tribe,

a person who is in lawful possession of unstamped cigarettes and who intends to sell or otherwise dispose of the cigarettes shall pay, or satisfy its precollection obligation that is imposed by this chapter, the tax required by this chapter by remitting the tax or causing stamps to be affixed in the manner provided in rules adopted by the department.

(2) When stamps are required to be affixed, the person may deduct from the tax collected the compensation allowable under this chapter. The remittance or the affixing of stamps shall, in the case of cigarettes obtained in the manner set forth in RCW 82.24.250(7)(c), be made at the same time and manner as required in RCW 82.24.250(7)(c).

(3) This section shall not relieve the buyer or possessor of unstamped cigarettes from personal liability for the tax imposed by this chapter.

(4) Nothing in this section shall relieve a wholesaler or a retailer from the requirements of affixing stamps pursuant to RCW 82.24.040 and 82.24.050.

[1995 c 278 § 11; 1987 c 80 § 3; 1986 c 3 § 13. Prior: 1983 c 189 § 3; 1983 c 3 § 217; 1975 1st ex.s. c 22 § 1; 1972 ex.s. c 157 § 7.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

Severability--1986 c 3: See RCW 70.146.900.

Effective dates--1986 c 3: See note following RCW 82.24.027.

Severability--1983 c 189: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 189 § 10.]

Severability--1972 ex.s. c 157: See note following RCW 82.24.020.

RCW 82.24.270 Cigarettes given away--Stamp not required--Payment of tax--Interest--Payment of amount less than due--Penalties--Administration.

(1) All cigarettes taxed under this chapter that are given away for advertising or other purposes are not required to have the state tax stamp affixed. Instead, the manufacturer of the cigarettes shall pay the tax on a monthly tax return to be supplied by the department.

(2) The tax is due on or before the twenty-fifth day of the month following the month in

which the taxable activities, that is the providing of cigarette samples, occur. If not paid by the due date, interest applies to any unpaid tax. Interest shall be calculated at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment.

(3) If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer the additional amount found to be due. The department shall notify the taxpayer by mail of the additional amount due, including any applicable penalties and interest. The taxpayer shall pay the additional amount within thirty days from the date of the notice, or within such further time as the department may provide.

(4) All the cigarettes must evidence the payment of the tax by having printed on their packages wording to the following effect: "Complimentary, not for sale, all applicable state taxes paid by manufacturer."

(5) All of chapter 82.32 RCW applies to taxes due under this section except: RCW 82.32.050(1) and 82.32.270.

[1996 c 149 § 9; 1995 c 278 § 12.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.280 Liability from tax increase--Interest and penalties on unpaid tax--Administration.

(1) Any additional tax liability arising from a tax rate increase under this chapter shall be paid, along with reports and returns prescribed by the department, on or before the last day of the month in which the increase becomes effective.

(2) If not paid by the due date, interest shall apply to any unpaid tax. Interest shall be calculated at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment.

(3) If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer such additional amount found to be due. The department shall notify the taxpayer by mail of the additional amount due, including any applicable penalties and interest. The taxpayer shall pay the additional amount within thirty days from the date of the notice, or within such further time as the department may provide.

(4) All of chapter 82.32 RCW applies to tax rate increases except: RCW 82.32.050(1) and 82.32.270.

[1996 c 149 § 10; 1995 c 278 § 13.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.290 Exceptions--Federal instrumentalities and purchasers from federal

instrumentalities.

The taxes imposed by this chapter do not apply to the sale of cigarettes to:

- (1) United States army, navy, air force, marine corps, or coast guard exchanges and commissaries and navy or coast guard ships' stores;
- (2) The United States veterans' administration; or
- (3) Any authorized purchaser from the federal instrumentalities named in subsection (1) or (2) of this section.

[1995 c 278 § 14.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

RCW 82.24.295 Exceptions--Sales by Indian retailer under cigarette tax contract.

(1) The taxes imposed by this chapter do not apply to the sale, use, consumption, handling, possession, or distribution of cigarettes by an Indian retailer during the effective period of a cigarette tax contract subject to RCW 43.06.455.

(2) Effective July 1, 2002, wholesalers and retailers subject to the provisions of this chapter shall be allowed compensation for their services in affixing the stamps required under this chapter a sum computed at the rate of six dollars per one thousand stamps purchased or affixed by them.

[2001 c 235 § 6.]

NOTES:

Intent--Finding--2001 c 235: See RCW 43.06.450.

RCW 82.24.500 Business of cigarette purchase, sale, consignment, or distribution--License required--Penalty.

No person may engage in or conduct the business of purchasing, selling, consigning, or distributing cigarettes in this state without a license under this chapter. A violation of this section is a misdemeanor.

[1986 c 321 § 4.]

Notes:

Policy--Intent--1986 c 321: "It is the policy of the legislature to encourage competition by reducing the government's role in price setting. It is the legislature's intent to leave price setting mainly to the forces of the marketplace. In the field of cigarette sales, the legislature finds that the goal of open competition should be balanced against the public policy disallowing use of cigarette sales as loss leaders. To balance these public policies, it is the intent of the legislature to repeal the unfair cigarette sales below cost act and to declare the use of cigarettes as loss leaders as an unfair practice under the consumer protection act." [1986 c 321 § 1.]

Savings--1986 c 321: "A cigarette wholesalers or retailers license issued by the department of licensing under RCW 19.91.130 in good standing on the July 1, 1991, constitutes a license under RCW 82.24.500." [1986 c 321 § 11.]

Effective date--1986 c 321: "Sections 1 and 4 through 14 of this act shall take effect on July 1, 1991." [1986 c 321 § 15.]

RCW 82.24.510 Wholesaler's and retailer's licenses--Application and issuance--Criminal background check.

(1) The licenses issuable under this chapter are as follows:

- (a) A wholesaler's license.
- (b) A retailer's license.

(2) Application for the licenses shall be made through the master license system under chapter 19.02 RCW. The department of revenue shall adopt rules regarding the regulation of the licenses. The department of revenue may refrain from the issuance of any license under this chapter if the department has reasonable cause to believe that the applicant has wilfully withheld information requested for the purpose of determining the eligibility of the applicant to receive a license, or if the department has reasonable cause to believe that information submitted in the application is false or misleading or is not made in good faith. In addition, for the purpose of reviewing an application for a wholesaler's license and for considering the denial, suspension, or revocation of any such license, the department may consider criminal convictions of the applicant related to the selling of cigarettes within the previous five years in any state, tribal, or federal jurisdiction in the United States, its territories, or possessions, and the provisions of RCW 9.95.240 and chapter 9.96A RCW shall not apply to such cases. The department may, in its discretion, grant or refuse the wholesaler's license, subject to the provisions of RCW 82.24.550.

(3) No person may qualify for a wholesaler's license under this section without first undergoing a criminal background check. The background check shall be performed by the liquor control board and must disclose any criminal convictions related to the selling of cigarettes within the previous five years in any state, tribal, or federal jurisdiction in the United States, its territories, or possessions. A person who possesses a valid license on July 22, 2001, is subject to this subsection and subsection (2) of this section beginning on the date of the person's master license expiration, and thereafter. If the applicant or licensee also has a license issued under chapter 66.24 RCW, the background check done under the authority of chapter 66.24 RCW satisfies the requirements of this section.

(4) Each such license shall expire on the master license expiration date, and each such license shall be continued annually if the licensee has paid the required fee and complied with all the provisions of this chapter and the rules of the department of revenue made pursuant thereto.

[2001 c 235 § 8; 1986 c 321 § 5.]

NOTES:

Intent--Finding--2001 c 235: See RCW 43.06.450.

Policy--Intent--Savings--Effective date--1986 c 321: See notes following RCW 82.24.500.

RCW 82.24.520 Wholesaler's license--Fee--Display of license--Bond.

A fee of six hundred fifty dollars shall accompany each wholesaler's license application or license renewal application. If a wholesaler sells or intends to sell cigarettes at two or more places of business, whether established or temporary, a separate license with a license fee of one hundred fifteen dollars shall be required for each additional place of business. Each license, or

certificate thereof, and such other evidence of license as the department of revenue requires, shall be exhibited in the place of business for which it is issued and in such manner as is prescribed for the display of a master license. The department of revenue shall require each licensed wholesaler to file with the department a bond in an amount not less than one thousand dollars to guarantee the proper performance of the duties and the discharge of the liabilities under this chapter. The bond shall be executed by such licensed wholesaler as principal, and by a corporation approved by the department of revenue and authorized to engage in business as a surety company in this state, as surety. The bond shall run concurrently with the wholesaler's license.

[1986 c 321 § 6.]

Notes:

Policy--Intent--Savings--Effective date--1986 c 321: See notes following RCW 82.24.500.

RCW 82.24.530 Retailer's license--Vending machines.

A fee of ninety-three dollars shall accompany each retailer's license application or license renewal application. A separate license is required for each separate location at which the retailer operates. A fee of thirty additional dollars for each vending machine shall accompany each application or renewal for a license issued to a retail dealer operating a cigarette vending machine.

[1993 c 507 § 15; 1986 c 321 § 7.]

Notes:

Finding--Severability--1993 c 507: See RCW 70.155.005 and 70.155.900.

Policy--Intent--Savings--Effective date--1986 c 321: See notes following RCW 82.24.500.

Minors, access to tobacco, role of liquor control board: Chapter 70.155 RCW.

RCW 82.24.540 Licensee to operate within scope of license--Penalty.

Any person licensed only as a wholesaler, or as a retail dealer, shall not operate in any other capacity unless the additional appropriate license or licenses are first secured. A violation of this section is a misdemeanor.

[1986 c 321 § 8.]

Notes:

Policy--Intent--Savings--Effective date--1986 c 321: See notes following RCW 82.24.500.

RCW 82.24.550 Enforcement--Rules--Notice--Hearing--Reinstatement of license--Appeal.

(1) The board shall enforce the provisions of this chapter. The board may adopt, amend, and repeal rules necessary to enforce the provisions of this chapter.

(2) The department of revenue may adopt, amend, and repeal rules necessary to administer the provisions of this chapter. The department of revenue has full power and authority to revoke or suspend the license or permit of any wholesale or retail cigarette dealer in the state

upon sufficient cause appearing of the violation of this chapter or upon the failure of such licensee to comply with any of the provisions of this chapter.

(3) A license shall not be suspended or revoked except upon notice to the licensee and after a hearing as prescribed by the department of revenue. The department of revenue, upon a finding by same, that the licensee has failed to comply with any provision of this chapter or any rule promulgated thereunder, shall, in the case of the first offender, suspend the license or licenses of the licensee for a period of not less than thirty consecutive business days, and, in the case of a second or plural offender, shall suspend the license or licenses for a period of not less than ninety consecutive business days nor more than twelve months, and, in the event the department of revenue finds the offender has been guilty of willful and persistent violations, it may revoke the license or licenses.

(4) Any person whose license or licenses have been so revoked may apply to the department of revenue at the expiration of one year for a reinstatement of the license or licenses. The license or licenses may be reinstated by the department of revenue if it appears to the satisfaction of the department of revenue that the licensee will comply with the provisions of this chapter and the rules promulgated thereunder.

(5) A person whose license has been suspended or revoked shall not sell cigarettes or permit cigarettes to be sold during the period of such suspension or revocation on the premises occupied by the person or upon other premises controlled by the person or others or in any other manner or form whatever.

(6) Any determination and order by the department of revenue, and any order of suspension or revocation by the department of revenue of the license or licenses, or refusal to reinstate a license or licenses after revocation shall be reviewable by an appeal to the superior court of Thurston county. The superior court shall review the order or ruling of the department of revenue and may hear the matter de novo, having due regard to the provisions of this chapter and the duties imposed upon the department of revenue and the board.

[1997 c 420 § 8; 1993 c 507 § 17; 1986 c 321 § 9.]

Notes:

Finding--Severability--1993 c 507: See RCW 70.155.005 and 70.155.900.

Policy--Intent--Savings--Effective date--1986 c 321: See notes following RCW 82.24.500.

RCW 82.24.551 Enforcement--Appointment of officers of liquor control board.

The department shall appoint, as duly authorized agents, enforcement officers of the liquor control board to enforce provisions of this chapter. These officers shall not be considered employees of the department.

[1997 c 420 § 10.]

RCW 82.24.560 Fees and penalties credited to general fund.

Except as specified in RCW 70.155.120, all fees and penalties received or collected by the department of revenue pursuant to this chapter shall be paid to the state treasurer, to be

credited to the general fund.

[1993 c 507 § 18; 1986 c 321 § 10.]

Notes:

Finding--Severability--1993 c 507: See RCW 70.155.005 and 70.155.900.

Policy--Intent--Savings--Effective date--1986 c 321: See notes following RCW 82.24.500.

RCW 82.24.900 Construction--1961 c 15.

The provisions of this chapter shall not apply in any case in which the state of Washington is prohibited from taxing under the Constitution of this state or the Constitution or the laws of the United States.

[1961 c 15 § 82.24.900. Prior: 1935 c 180 § 94; RRS § 8370-94.]

**Chapter 82.26 RCW
TAX ON TOBACCO PRODUCTS**

Sections

82.26.010	Definitions.
82.26.020	Tax imposed--Additional taxes for general fund, health services account.
82.26.025	Additional tax imposed--Rate--Where deposited.
82.26.030	Legislative intent.
82.26.040	When tax not applicable under laws of United States.
82.26.050	Certificate of registration required.
82.26.060	Books and records to be preserved--Entry and inspection by department.
82.26.070	Preservation of invoices of sales to other than ultimate consumer.
82.26.080	Invoices of purchases to be procured by retailer, subjobber--Preservation--Inspection.
82.26.090	Records of shipments, deliveries from public warehouse of first destination--Preservation--Inspection.
82.26.100	Reports and returns.
82.26.110	When credit may be obtained for tax paid.
82.26.120	Administration.
82.26.121	Enforcement--Appointment of officers of liquor control board.

Notes:

Minors: Chapter 70.155 RCW.

RCW 82.26.010 Definitions.

As used in this chapter:

(1) "Tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be

suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, but shall not include cigarettes as defined in RCW 82.24.010;

(2) "Manufacturer" means a person who manufactures and sells tobacco products;

(3) "Distributor" means (a) any person engaged in the business of selling tobacco products in this state who brings, or causes to be brought, into this state from without the state any tobacco products for sale, (b) any person who makes, manufactures, or fabricates tobacco products in this state for sale in this state, (c) any person engaged in the business of selling tobacco products without this state who ships or transports tobacco products to retailers in this state, to be sold by those retailers;

(4) "Subjobber" means any person, other than a manufacturer or distributor, who buys tobacco products from a distributor and sells them to persons other than the ultimate consumers;

(5) "Retailer" means any person engaged in the business of selling tobacco products to ultimate consumers;

(6) "Sale" means any transfer, exchange, or barter, in any manner or by any means whatsoever, for a consideration, and includes and means all sales made by any person. It includes a gift by a person engaged in the business of selling tobacco products, for advertising, as a means of evading the provisions of this chapter, or for any other purposes whatsoever;

(7) "Wholesale sales price" means the established price for which a manufacturer sells a tobacco product to a distributor, exclusive of any discount or other reduction;

(8) "Business" means any trade, occupation, activity, or enterprise engaged in for the purpose of selling or distributing tobacco products in this state;

(9) "Place of business" means any place where tobacco products are sold or where tobacco products are manufactured, stored, or kept for the purpose of sale or consumption, including any vessel, vehicle, airplane, train, or vending machine;

(10) "Retail outlet" means each place of business from which tobacco products are sold to consumers;

(11) "Department" means the state department of revenue.

[1995 c 278 § 16; 1975 1st ex.s. c 278 § 70; 1961 c 15 § 82.26.010. Prior: 1959 ex.s. c 5 § 11.]

Notes:

Effective date--1995 c 278: See note following RCW 82.24.010.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.26.020 Tax imposed--Additional taxes for general fund, health services account.

(1) There is levied and there shall be collected a tax upon the sale, use, consumption, handling, or distribution of all tobacco products in this state at the rate of forty-five percent of the wholesale sales price of such tobacco products.

(2) Taxes under this section shall be imposed at the time the distributor (a) brings, or causes to be brought, into this state from without the state tobacco products for sale, (b) makes, manufactures, or fabricates tobacco products in this state for sale in this state, or (c) ships or

transports tobacco products to retailers in this state, to be sold by those retailers.

(3) An additional tax is imposed equal to seven percent multiplied by the tax payable under subsection (1) of this section.

(4) An additional tax is imposed equal to ten percent of the wholesale sales price of tobacco products. The moneys collected under this subsection shall be deposited in the health services account created under RCW 43.72.900.

[1993 c 492 § 309; 1983 2nd ex.s. c 3 § 16; 1982 1st ex.s. c 35 § 9; 1975 1st ex.s. c 278 § 71; 1971 ex.s. c 299 § 77; 1965 ex.s. c 173 § 25; 1961 c 15 § 82.26.020. Prior: 1959 ex.s. c 5 § 12.]

Notes:

Finding--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.26.025 Additional tax imposed--Rate--Where deposited.

(1) In addition to the taxes imposed under RCW 82.26.020, there is levied and there shall be collected a tax upon the sale, use, consumption, handling, or distribution of all tobacco products in this state at the rate of sixteen and three-fourths percent of the wholesale sales price of such tobacco products. Such tax shall be imposed at the time the distributor (a) brings, or causes to be brought, into this state from without the state tobacco products for sale, (b) makes, manufactures, or fabricates tobacco products in this state for sale in this state, or (c) ships or transports tobacco products to retailers in this state, to be sold by those retailers.

(2) The moneys collected under this section shall be deposited as follows:

(a) For the period ending July 1, 1999, in the water quality account under RCW 70.146.030;

(b) For the period beginning July 1, 1999, through June 30, 2001, fifty percent into the violence reduction and drug enforcement account under RCW 69.50.520 and fifty percent into the salmon recovery account;

(c) For the period beginning July 1, 2001, through June 30, 2021, into the water quality account under RCW 70.146.030; and

(d) For the period beginning July 1, 2021, in the general fund.

[1999 c 309 § 926; 1986 c 3 § 14.]

NOTES:

Severability--Effective date--1999 c 309: See notes following RCW 41.06.152.

Severability--1986 c 3: See RCW 70.146.900.

Effective dates--1986 c 3: See note following RCW 82.24.027.

RCW 82.26.030 Legislative intent.

It is the intent and purpose of this chapter to levy a tax on all tobacco products sold, used,

consumed, handled, or distributed within this state and to collect the tax from the distributor as defined in RCW 82.26.010. It is the further intent and purpose of this chapter to impose the tax only once but nothing in this chapter shall be construed to exempt any person taxable under any other law or under any other tax imposed under Title 82 RCW.

[1961 c 15 § 82.26.030. Prior: 1959 ex.s. c 5 § 13.]

RCW 82.26.040 When tax not applicable under laws of United States.

The tax imposed by RCW 82.26.020 shall not apply with respect to any tobacco products which under the Constitution and laws of the United States may not be made the subject of taxation by this state.

[1961 c 15 § 82.26.040. Prior: 1959 ex.s. c 5 § 14.]

RCW 82.26.050 Certificate of registration required.

From and after July 1, 1959 no person shall engage in the business of a distributor or subjobber of tobacco products at any place of business without first having received from the department of revenue a certificate of registration as provided in RCW 82.32.030.

[1975 1st ex.s. c 278 § 72; 1961 c 15 § 82.26.050. Prior: 1959 ex.s. c 5 § 15.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.26.060 Books and records to be preserved--Entry and inspection by department.

Every distributor shall keep at each registered place of business complete and accurate records for that place of business, including itemized invoices, of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the state, or shipped or transported to retailers in this state, and of all sales of tobacco products made, except sales to the ultimate consumer.

These records shall show the names and addresses of purchasers, the inventory of all tobacco products on hand on July 1, 1959, and other pertinent papers and documents relating to the purchase, sale, or disposition of tobacco products.

When a registered distributor sells tobacco products exclusively to the ultimate consumer at the address given in the certificate, no invoice of those sales shall be required, but itemized invoices shall be made of all tobacco products transferred to other retail outlets owned or controlled by that registered distributor. All books, records, and other papers and documents required by this section to be kept shall be preserved for a period of at least five years after the date of the documents, as aforesaid, or the date of the entries thereof appearing in the records, unless the department of revenue, in writing, authorizes their destruction or disposal at an earlier date. At any time during usual business hours the department, or its duly authorized agents or

employees, may enter any place of business of a distributor, without a search warrant, and inspect the premises, the records required to be kept under this chapter, and the tobacco products contained therein, to determine whether or not all the provisions of this chapter are being fully complied with. If the department, or any of its agents or employees, are denied free access or are hindered or interfered with in making such examination, the registration certificate of the distributor at such premises shall be subject to revocation by the department.

[1975 1st ex.s. c 278 § 73; 1961 c 15 § 82.26.060. Prior: 1959 ex.s. c 5 § 16.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.26.070 Preservation of invoices of sales to other than ultimate consumer.

Every person who sells tobacco products to persons other than the ultimate consumer shall render with each sale itemized invoices showing the seller's name and address, the purchaser's name and address, the date of sale, and all prices and discounts. He shall preserve legible copies of all such invoices for five years from the date of sale.

[1961 c 15 § 82.26.070. Prior: 1959 ex.s. c 5 § 17.]

RCW 82.26.080 Invoices of purchases to be procured by retailer, subjobber--Preservation--Inspection.

Every retailer and subjobber shall procure itemized invoices of all tobacco products purchased. The invoices shall show the name and address of the seller and the date of purchase. The retailer and subjobber shall preserve a legible copy of each such invoice for five years from the date of purchase. Invoices shall be available for inspection by the department of revenue or its authorized agents or employees at the retailer's or subjobber's place of business.

[1975 1st ex.s. c 278 § 74; 1961 c 15 § 82.26.080. Prior: 1959 ex.s. c 5 § 18.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.26.090 Records of shipments, deliveries from public warehouse of first destination--Preservation--Inspection.

Records of all deliveries or shipments of tobacco products from any public warehouse of first destination in this state shall be kept by the warehouse and be available to the department of revenue for inspection. They shall show the name and address of the consignee, the date, the quantity of tobacco products delivered, and such other information as the department may require. These records shall be preserved for five years from the date of delivery of the tobacco products.

[1975 1st ex.s. c 278 § 75; 1961 c 15 § 82.26.090. Prior: 1959 ex.s. c 5 § 19.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.26.100 Reports and returns.

Every distributor shall report and make returns as provided in RCW 82.32.045. Every registered distributor outside of this state shall in like manner report and make returns.

[1983 c 3 § 218; 1961 c 15 § 82.26.100. Prior: 1959 ex.s. c 5 § 20.]

RCW 82.26.110 When credit may be obtained for tax paid.

Where tobacco products upon which the tax imposed by this chapter has been reported and paid, are shipped or transported by the distributor to retailers without the state, to be sold by those retailers, or are returned to the manufacturer by the distributor or destroyed by the distributor, credit of such tax may be made to the distributor in accordance with regulations prescribed by the department of revenue.

[1975 1st ex.s. c 278 § 76; 1961 c 15 § 82.26.110. Prior: 1959 ex.s. c 5 § 21.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.26.120 Administration.

All of the provisions contained in chapter 82.32 RCW shall have full force and application with respect to taxes imposed under the provisions of this chapter.

[1963 ex.s. c 28 § 5.]

Notes:

Effective date--1963 ex.s. c 28: See note following RCW 82.04.030.

RCW 82.26.121 Enforcement--Appointment of officers of liquor control board.

The department shall appoint, as duly authorized agents, enforcement officers of the liquor control board to enforce provisions of this chapter. These officers shall not be considered employees of the department.

[1997 c 420 § 11.]

**Chapter 82.27 RCW
TAX ON ENHANCED FOOD FISH**

Sections

82.27.010

Definitions.

82.27.020

Excise tax imposed--Deduction--Measure of tax--Rates--Additional tax imposed.

82.27.030	Exemptions.
82.27.040	Credit for taxes paid to another taxing authority.
82.27.050	Application of excise taxes' administrative provisions and definitions.
82.27.060	Payment of tax--Remittance--Returns.
82.27.070	Deposit of taxes.
82.27.900	Effective date--Implementation--1980 c 98.
82.27.901	Severability--1985 c 413.

RCW 82.27.010 Definitions.

As used in this chapter, the following terms have the meanings indicated unless the context clearly requires otherwise.

(1) "Enhanced food fish" includes all species of food fish, except all species of tuna, mackerel, and jack; shellfish; and anadromous game fish, including byproducts and parts thereof, originating within the territorial and adjacent waters of Washington and salmon originating from within the territorial and adjacent waters of Oregon, Washington, and British Columbia, and all troll-caught Chinook salmon originating from within the territorial and adjacent waters of southeast Alaska. As used in this subsection, "adjacent" waters of Oregon, Washington, and Alaska are those comprising the United States fish conservation zone; "adjacent" waters of British Columbia are those comprising the Canadian two hundred mile exclusive economic zone; and "southeast Alaska" means that portion of Alaska south and east of Cape Suckling to the Canadian border. For purposes of this chapter, point of origination is established by a document which identifies the product and state or province in which it originates, including, but not limited to fish tickets, bills of lading, invoices, or other documentation required to be kept by governmental agencies.

(2) "Commercial" means related to or connected with buying, selling, bartering, or processing.

(3) "Possession" means the control of enhanced food fish by the owner and includes both actual and constructive possession. Constructive possession occurs when the person has legal ownership but not actual possession of the enhanced food fish.

(4) "Anadromous game fish" means steelhead trout and anadromous cutthroat trout and Dolly Varden char and includes byproducts and also parts of anadromous game fish, whether fresh, frozen, canned, or otherwise.

(5) "Landed" means the act of physically placing enhanced food fish (a) on a tender in the territorial waters of Washington; or (b) on any land within or without the state of Washington including wharves, piers, or any such extensions therefrom.

[1995 c 372 § 4; 1985 c 413 § 1. Prior: 1983 1st ex.s. c 46 § 180; 1983 c 284 § 5; 1980 c 98 § 1.]

Notes:

Findings--Intent--1983 c 284: See note following RCW 82.27.020.

RCW 82.27.020 Excise tax imposed--Deduction--Measure of tax--Rates--Additional

tax imposed.

(1) In addition to all other taxes, licenses, or fees provided by law there is established an excise tax on the commercial possession of enhanced food fish as provided in this chapter. The tax is levied upon and shall be collected from the owner of the enhanced food fish whose possession constitutes the taxable event. The taxable event is the first possession in Washington by an owner after the enhanced food fish has been landed. Processing and handling of enhanced food fish by a person who is not the owner is not a taxable event to the processor or handler.

(2) A person in possession of enhanced food fish and liable to this tax may deduct from the price paid to the person from which the enhanced food fish (except oysters) are purchased an amount equal to a tax at one-half the rate levied in this section upon these products.

(3) The measure of the tax is the value of the enhanced food fish at the point of landing.

(4) The tax shall be equal to the measure of the tax multiplied by the rates for enhanced food fish as follows:

(a) Chinook, coho, and chum salmon and anadromous game fish: Five and twenty-five one-hundredths percent;

(b) Pink and sockeye salmon: Three and fifteen one-hundredths percent;

(c) Other food fish and shellfish, except oysters, sea urchins, and sea cucumbers: Two and one-tenth percent;

(d) Oysters: Eight one-hundredths of one percent;

(e) Sea urchins: Four and six-tenths percent through December 31, 2005, and two and one-tenth percent thereafter; and

(f) Sea cucumbers: Four and six-tenths percent through December 31, 2005, and two and one-tenth percent thereafter.

(5) An additional tax is imposed equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under subsection (4) of this section.

[2001 c 320 § 9; 1999 c 126 § 3; 1993 sp.s. c 17 § 12; 1985 c 413 § 2; 1983 2nd ex.s. c 3 § 17; 1983 c 284 § 6; 1982 1st ex.s. c 35 § 10; 1980 c 98 § 2.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Effective date--1999 c 126 § 3: "Section 3 of this act takes effect January 1, 2000." [1999 c 126 § 5.]

Finding--Contingent effective date--Severability--1993 sp.s. c 17: See notes following RCW 77.32.520.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Findings--Intent--1983 c 284: "The legislature finds that there are commercial fish buyers benefiting financially from the propagation of game fish in the state. The legislature recognizes that license fees obtained from sports fishermen support the majority of the production of these game fish. The legislature finds that commercial operations which benefit from the commercial harvest of these fish should pay a tax to assist in the funding of these facilities. However, the intent of the legislature is not to support the commercial harvest of steelhead and other game fish." [1983 c 284 § 8.]

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.27.030 Exemptions.

The tax imposed by RCW 82.27.020 shall not apply to: (1) Enhanced food fish originating outside the state which enters the state as (a) frozen enhanced food fish or (b)

enhanced food fish packaged for retail sales; (2) the growing, processing, or dealing with food fish or shellfish which are raised from eggs, fry, or larvae and which are under the physical control of the grower at all times until being sold or harvested; and (3) food fish, shellfish, anadromous game fish, and byproducts or parts of food fish shipped from outside the state which enter the state, except as provided in RCW 82.27.010, provided the taxpayer must have documentation showing shipping origination of fish exempt under this subsection to qualify for exemption. Such documentation includes, but is not limited to fish tickets, bills of lading, invoices, or other documentation required to be kept by governmental agencies.

[1995 2nd sp.s. c 7 § 1; 1985 c 413 § 3; 1980 c 98 § 3.]

Notes:

Effective date--1995 2nd sp.s. c 7: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 7 § 2.]

RCW 82.27.040 Credit for taxes paid to another taxing authority.

A credit shall be allowed against the tax imposed by RCW 82.27.020 upon enhanced food fish with respect to any tax previously paid on that same enhanced food fish to any other legally established taxing authority. To qualify for a credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction.

[1985 c 413 § 4; 1980 c 98 § 4.]

RCW 82.27.050 Application of excise taxes' administrative provisions and definitions.

All of the provisions of chapters 82.02 and 82.32 RCW shall be applicable and have full force and effect with respect to taxes imposed under this chapter. The meaning attributed to words and phrases in chapter 82.04 RCW, insofar as applicable, shall have full force and effect with respect to taxes imposed under this chapter.

[1980 c 98 § 5.]

RCW 82.27.060 Payment of tax--Remittance--Returns.

The taxes levied by this chapter shall be due for payment monthly and remittance therefor shall be made within twenty-five days after the end of the month in which the taxable activity occurs. The taxpayer on or before the due date shall make out a signed return, setting out such information as the department of revenue may require, including the gross measure of the tax, any deductions, credits, or exemptions claimed, and the amount of tax due for the preceding monthly period, which amount shall be transmitted to the department along with the return.

The department may relieve any taxpayer from the obligation of filing a monthly return and may require the return to cover other periods, but in no event may periodic returns be filed for a period greater than one year. In such cases tax payments are due on or before the last day of the month next succeeding the end of the period covered by the return.

[1990 c 214 § 1; 1980 c 98 § 6.]

RCW 82.27.070 Deposit of taxes.

All taxes collected by the department of revenue under this chapter shall be deposited in the state general fund except for the excise tax on anadromous game fish, which shall be deposited in the wildlife fund, and, during the period January 1, 2000, to December 31, 2005, twenty-five forty-sixths of the revenues derived from the excise tax on sea urchins collected under RCW 82.27.020 shall be deposited into the sea urchin dive fishery account created in *RCW 75.30.210, and twenty-five forty-sixths of the revenues derived from the excise tax on sea cucumbers collected under RCW 82.27.020 shall be deposited into the sea cucumber dive fishery account created in *RCW 75.30.250.

[1999 c 126 § 4; 1988 c 36 § 61; 1983 c 284 § 7; 1980 c 98 § 7.]

Notes:

***Reviser's note:** RCW 75.30.210 and 75.30.250 were recodified as RCW 77.70.150 and 77.70.190, respectively, pursuant to 2000 c 107 § 132.

Findings--Intent--1983 c 284: See note following RCW 82.27.020.

RCW 82.27.900 Effective date--Implementation--1980 c 98.

This act shall take effect on July 1, 1980. The director of revenue is authorized to immediately take such steps as are necessary to insure that this act is implemented on its effective date.

[1980 c 98 § 11.]

RCW 82.27.901 Severability--1985 c 413.

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

[1985 c 413 § 6.]

**Chapter 82.29A RCW
LEASEHOLD EXCISE TAX**

Sections

82.29A.010	Legislative findings and recognition.
82.29A.020	Definitions.
82.29A.030	Tax imposed--Credit--Additional tax imposed.
82.29A.040	Counties and cities authorized to impose tax--Maximum rate--Credit--Collection.
82.29A.050	Payment--Due dates--Collection and remittance--Liability--Reporting.
82.29A.060	Administration--Appraisal appeal--Audits.

82.29A.070	Disposition of revenue.
82.29A.080	Counties and cities to contract with state for administration and collection--Local leasehold excise tax account.
82.29A.090	Distributions to counties and cities.
82.29A.100	Distributions by county treasurers.
82.29A.110	Consistency and uniformity of local leasehold tax with state leasehold tax--Model ordinance.
82.29A.120	Allowable credits.
82.29A.130	Exemptions.
82.29A.132	Exemptions--Operation of state route No. 16.
82.29A.134	Exemptions--Sales/leasebacks by regional transit authorities.
82.29A.135	Exemption for leasehold interests in land, buildings, machinery, etc., used to manufacture alcohol fuel--Exceptions--Limitations--Claims--Administrative rules.
82.29A.136	Exemptions--Certain residential and recreational lots.
82.29A.140	Rules and regulations.
82.29A.150	Cancellation of taxes levied for collection in 1976.
82.29A.160	Improvements not defined as contract rent taxable under Title 84 RCW.
82.29A.900	Effective date--1975-'76 2nd ex.s. c 61.
82.29A.910	Severability--1975-'76 2nd ex.s. c 61.

NOTES:

Reviser's note: Throughout chapter 82.29A RCW the term "this 1976 amendatory act" has been changed to "this chapter, RCW 84.36.451 and 84.40.175." This 1976 amendatory act [1975-'76 2nd ex.s. c 61] also repealed chapter 82.29 RCW, RCW 84.36.450, 84.36.455, and 84.36.460.

RCW 82.29A.010 Legislative findings and recognition.

(1)(a) The legislature hereby recognizes that properties of the state of Washington, counties, school districts, and other municipal corporations are exempted by Article 7, section 1 of the state Constitution from property tax obligations, but that private lessees of such public properties receive substantial benefits from governmental services provided by units of government.

(b) The legislature further recognizes that a uniform method of taxation should apply to such leasehold interests in publicly owned property.

(c) The legislature finds that lessees of publicly owned property are entitled to those same governmental services and does hereby provide for a leasehold excise tax to fairly compensate governmental units for services rendered to such lessees of publicly owned property.

(2) The legislature further finds that experience gained by lessors, lessees, and the department of revenue since enactment of the leasehold excise tax under this chapter has shed light on areas in the leasehold excise statutes that need explanation and clarification. The purpose of chapter 220, Laws of 1999 is to make those changes.

[1999 c 220 § 1; 1975-'76 2nd ex.s. c 61 § 1.]

RCW 82.29A.020 Definitions.

As used in this chapter the following terms shall be defined as follows, unless the context otherwise requires:

(1) "Leasehold interest" shall mean an interest in publicly owned real or personal

property which exists by virtue of any lease, permit, license, or any other agreement, written or verbal, between the public owner of the property and a person who would not be exempt from property taxes if that person owned the property in fee, granting possession and use, to a degree less than fee simple ownership: PROVIDED, That no interest in personal property (excluding land or buildings) which is owned by the United States, whether or not as trustee, or by any foreign government shall constitute a leasehold interest hereunder when the right to use such property is granted pursuant to a contract solely for the manufacture or production of articles for sale to the United States or any foreign government. The term "leasehold interest" shall include the rights of use or occupancy by others of property which is owned in fee or held in trust by a public corporation, commission, or authority created under RCW 35.21.730 or 35.21.660 if the property is listed on or is within a district listed on any federal or state register of historical sites. The term "leasehold interest" shall not include road or utility easements, rights of access, occupancy, or use granted solely for the purpose of removing materials or products purchased from a public owner or the lessee of a public owner, or rights of access, occupancy, or use granted solely for the purpose of natural energy resource exploration.

(2) "Taxable rent" shall mean contract rent as defined in subsection (a) of this subsection in all cases where the lease or agreement has been established or renegotiated through competitive bidding, or negotiated or renegotiated in accordance with statutory requirements regarding the rent payable, or negotiated or renegotiated under circumstances, established by public record, clearly showing that the contract rent was the maximum attainable by the lessor: PROVIDED, That after January 1, 1986, with respect to any lease which has been in effect for ten years or more without renegotiation, taxable rent may be established by procedures set forth in subsection (b) of this subsection. All other leasehold interests shall be subject to the determination of taxable rent under the terms of subsection (b) of this subsection.

For purposes of determining leasehold excise tax on any lands on the Hanford reservation subleased to a private or public entity by the department of ecology, taxable rent shall include only the annual cash rental payment made by such entity to the department of ecology as specifically referred to as rent in the sublease agreement between the parties and shall not include any other fees, assessments, or charges imposed on or collected by such entity irrespective of whether the private or public entity pays or collects such other fees, assessments, or charges as specified in the sublease agreement.

(a) "Contract rent" shall mean the amount of consideration due as payment for a leasehold interest, including: The total of cash payments made to the lessor or to another party for the benefit of the lessor according to the requirements of the lease or agreement, including any rents paid by a sublessee; expenditures for the protection of the lessor's interest when required by the terms of the lease or agreement; and expenditures for improvements to the property to the extent that such improvements become the property of the lessor. Where the consideration conveyed for the leasehold interest is made in combination with payment for concession or other rights granted by the lessor, only that portion of such payment which represents consideration for the leasehold interest shall be part of contract rent.

"Contract rent" shall not include: (i) Expenditures made by the lessee, which under the terms of the lease or agreement, are to be reimbursed by the lessor to the lessee or expenditures

for improvements and protection made pursuant to a lease or an agreement which requires that the use of the improved property be open to the general public and that no profit will inure to the lessee from the lease; (ii) expenditures made by the lessee for the replacement or repair of facilities due to fire or other casualty including payments for insurance to provide reimbursement for losses or payments to a public or private entity for protection of such property from damage or loss or for alterations or additions made necessary by an action of government taken after the date of the execution of the lease or agreement; (iii) improvements added to publicly owned property by a sublessee under an agreement executed prior to January 1, 1976, which have been taxed as personal property of the sublessee prior to January 1, 1976, or improvements made by a sublessee of the same lessee under a similar agreement executed prior to January 1, 1976, and such improvements shall be taxable to the sublessee as personal property; (iv) improvements added to publicly owned property if such improvements are being taxed as personal property to any person.

Any prepaid contract rent shall be considered to have been paid in the year due and not in the year actually paid with respect to prepayment for a period of more than one year. Expenditures for improvements with a useful life of more than one year which are included as part of contract rent shall be treated as prepaid contract rent and prorated over the useful life of the improvement or the remaining term of the lease or agreement if the useful life is in excess of the remaining term of the lease or agreement. Rent prepaid prior to January 1, 1976, shall be prorated from the date of prepayment.

With respect to a "product lease", the value shall be that value determined at the time of sale under terms of the lease.

(b) If it shall be determined by the department of revenue, upon examination of a lessee's accounts or those of a lessor of publicly owned property, that a lessee is occupying or using publicly owned property in such a manner as to create a leasehold interest and that such leasehold interest has not been established through competitive bidding, or negotiated in accordance with statutory requirements regarding the rent payable, or negotiated under circumstances, established by public record, clearly showing that the contract rent was the maximum attainable by the lessor, the department may establish a taxable rent computation for use in determining the tax payable under authority granted in this chapter based upon the following criteria: (i) Consideration shall be given to rental being paid to other lessors by lessees of similar property for similar purposes over similar periods of time; (ii) consideration shall be given to what would be considered a fair rate of return on the market value of the property leased less reasonable deductions for any restrictions on use, special operating requirements or provisions for concurrent use by the lessor, another person or the general public.

(3) "Product lease" as used in this chapter shall mean a lease of property for use in the production of agricultural or marine products to the extent that such lease provides for the contract rent to be paid by the delivery of a stated percentage of the production of such agricultural or marine products to the credit of the lessor or the payment to the lessor of a stated percentage of the proceeds from the sale of such products.

(4) "Renegotiated" means a change in the lease agreement which changes the agreed time of possession, restrictions on use, the rate of the cash rental or of any other consideration payable

by the lessee to or for the benefit of the lessor, other than any such change required by the terms of the lease or agreement. In addition "renegotiated" shall mean a continuation of possession by the lessee beyond the date when, under the terms of the lease agreement, the lessee had the right to vacate the premises without any further liability to the lessor.

(5) "City" means any city or town.

(6) "Products" includes natural resource products such as cut or picked evergreen foliage, Cascara bark, wild edible mushrooms, native ornamental trees and shrubs, ore and minerals, natural gas, geothermal water and steam, and forage removed through the grazing of livestock.

[1999 c 220 § 2; 1991 c 272 § 23; 1986 c 285 § 1; 1979 ex.s. c 196 § 11; 1975-'76 2nd ex.s. c 61 § 2.]

Notes:

Effective dates--1991 c 272: See RCW 81.108.901.

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

RCW 82.29A.030 Tax imposed--Credit--Additional tax imposed.

(1) There is hereby levied and shall be collected a leasehold excise tax on the act or privilege of occupying or using publicly owned real or personal property through a leasehold interest on and after January 1, 1976, at a rate of twelve percent of taxable rent: PROVIDED, That after the computation of the tax there shall be allowed credit for any tax collected pursuant to RCW 82.29A.040.

(2) An additional tax is imposed equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under subsection (1) of this section.

[1983 2nd ex.s. c 3 § 18; 1982 1st ex.s. c 35 § 11; 1975-'76 2nd ex.s. c 61 § 3.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

RCW 82.29A.040 Counties and cities authorized to impose tax--Maximum rate--Credit--Collection.

The legislative body of any county or city is hereby authorized to levy and collect a leasehold excise tax on the act or privilege of occupying or using publicly owned real or personal property through a leasehold interest in publicly owned property within the territorial limits of such county or city. The tax levied by a county under authority of this section shall not exceed six percent and the tax levied by a city shall not exceed four percent of taxable rent: PROVIDED, That any county ordinance levying such tax shall contain a provision allowing a credit against the county tax for the full amount of any city tax imposed upon the same taxable event.

The department of revenue shall perform the collection of such taxes on behalf of such county or city.

[1975-'76 2nd ex.s. c 61 § 4.]

RCW 82.29A.050 Payment--Due dates--Collection and remittance--Liability--Reporting.

(1) The leasehold excise taxes provided for in RCW 82.29A.030 and 82.29A.040 shall be paid by the lessee to the lessor and the lessor shall collect such tax and remit the same to the department of revenue. The tax shall be payable at the same time as payments are due to the lessor for use of the property from which the leasehold interest arises, and in the case of payment of contract rent to a person other than the lessor, at the time of payment. The tax payment shall be accompanied by such information as the department of revenue may require. In the case of prepaid contract rent the payment may be prorated in accordance with instructions of the department of revenue and the prorated portion of the tax shall be due, one-half not later than May 31 and the other half not later than November 30 each year.

(2) The lessor receiving taxes payable under the provisions of this chapter shall remit the same together with a return provided by the department, to the department of revenue on or before the last day of the month following the month in which the tax is collected. The department may relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event shall returns be filed for a period greater than one year. The lessor shall be fully liable for collection and remittance of the tax. The amount of tax until paid by the lessee to the lessor shall constitute a debt from the lessee to the lessor. The tax required by this chapter shall be stated separately from contract rent, and if not so separately stated for purposes of determining the tax due from the lessee to the lessor and from the lessor to the department, the contract rent does not include the tax imposed by this chapter. Where a lessee has failed to pay to the lessor the tax imposed by this chapter and the lessor has not paid the amount of the tax to the department, the department may, in its discretion, proceed directly against the lessee for collection of the tax: PROVIDED, That taxes due where contract rent has not been paid shall be reported by the lessor to the department and the lessee alone shall be liable for payment of the tax to the department.

(3) Each person having a leasehold interest subject to the tax provided for in this chapter arising out of a lease of federally owned or federal trust lands shall report and remit the tax due directly to the department of revenue in the same manner and at the same time as the lessor would be required to report and remit the tax if such lessor were a state public entity.

[1992 c 206 § 6; 1975-'76 2nd ex.s. c 61 § 5.]

Notes:

Effective date--1992 c 206: See note following RCW 82.04.170.

RCW 82.29A.060 Administration--Appraisal appeal--Audits.

(1) All administrative provisions in chapters 82.02 and 82.32 RCW shall be applicable to taxes imposed pursuant to this chapter.

(2) A lessee, or a sublessee in the case where the sublessee is responsible for paying the tax imposed under this chapter, of property used for residential purposes may petition the county board of equalization for a change in appraised value when the department of revenue establishes taxable rent under RCW 82.29A.020(2)(b) based on an appraisal done by the county assessor at the request of the department. The petition must be on forms prescribed or approved by the

department of revenue and any petition not conforming to those requirements or not properly completed shall not be considered by the board. The petition must be filed with the board within the time period set forth in RCW 84.40.038. A decision of the board of equalization may be appealed by the taxpayer to the board of tax appeals as provided in RCW 84.08.130.

A sublessee, in the case where the sublessee is responsible for paying the tax imposed under this chapter, of property used for residential purposes may petition the department for a change in taxable rent when the department of revenue establishes taxable rent under RCW 82.29A.020(2)(b).

Any change in tax resulting from an appeal under this subsection shall be allocated to the lessee or sublessee responsible for paying the tax.

(3) This section shall not authorize the issuance of any levy upon any property owned by the public lessor.

(4) In selecting leasehold excise tax returns for audit the department of revenue shall give priority to any return an audit of which is specifically requested in writing by the county assessor or treasurer or other chief financial officer of any city or county affected by such return. Notwithstanding the provisions of RCW 82.32.330, findings of fact and determinations of the amount of taxable rent made pursuant to the provisions of this chapter shall be open to public inspection at all reasonable times.

[1994 c 95 § 1; 1975-'76 2nd ex.s. c 61 § 6.]

Notes:

Effective date--1994 c 95: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 23, 1994]." [1994 c 95 § 3.]

RCW 82.29A.070 Disposition of revenue.

All moneys received by the department of revenue from taxes levied under provisions of RCW 82.29A.030 shall be transmitted to the state treasurer and deposited in the general fund.

[1975-'76 2nd ex.s. c 61 § 7.]

RCW 82.29A.080 Counties and cities to contract with state for administration and collection--Local leasehold excise tax account.

The counties and cities shall contract, prior to the effective date of an ordinance imposing a leasehold excise tax, with the department of revenue for administration and collection. The department of revenue shall deduct a percentage amount, as provided by such contract, not to exceed two percent of the taxes collected, for administration and collection expenses incurred by the department. The remainder of any portion of any tax authorized by RCW 82.29A.040 which is collected by the department of revenue shall be deposited by the state department of revenue in the local leasehold excise tax account hereby created in the state treasury. Moneys in the local leasehold excise tax account may be spent only for distribution to counties and cities imposing a leasehold excise tax.

[1985 c 57 § 84; 1981 2nd ex.s. c 4 § 8; 1975-'76 2nd ex.s. c 61 § 8.]

Notes:

Effective date--1985 c 57: See note following RCW 18.04.105.

Severability--1981 2nd ex.s. c 4: See note following RCW 43.85.130.

RCW 82.29A.090 Distributions to counties and cities.

Bimonthly the state treasurer shall make distribution from the local leasehold excise tax account to the counties and cities the amount of tax collected on behalf of each county or city. The state treasurer shall make the distribution under this section without appropriation.

[1981 2nd ex.s. c 4 § 9; 1975-'76 2nd ex.s. c 61 § 9.]

Notes:

Severability--1981 2nd ex.s. c 4: See note following RCW 43.85.130.

RCW 82.29A.100 Distributions by county treasurers.

Any moneys received by a county from the leasehold excise tax provided for under RCW 82.29A.040 shall be distributed proportionately by the county treasurer in accordance with RCW 84.56.230 as though such moneys were receipts from regular ad valorem property tax levies within such county: PROVIDED, That no distribution shall be made to the state or any city: AND PROVIDED FURTHER, That the pro rata calculation for proportionate distribution to taxing districts shall not include consideration of any rate(s) of levy by the state or any city.

[1975-'76 2nd ex.s. c 61 § 10.]

RCW 82.29A.110 Consistency and uniformity of local leasehold tax with state leasehold tax--Model ordinance.

It is the intent of this chapter that any local leasehold excise tax adopted pursuant to this chapter be as consistent and uniform as possible with the state leasehold excise tax. It is further the intent of this chapter that the local leasehold excise tax shall be imposed upon an individual taxable event simultaneously with the imposition of the state leasehold excise tax upon the same taxable event. The department shall, as soon as practicable, and with the assistance of the appropriate associations of county prosecutors and city attorneys, draft a model ordinance.

[1975-'76 2nd ex.s. c 61 § 11.]

RCW 82.29A.120 Allowable credits.

After computation of the taxes imposed pursuant to RCW 82.29A.030 and 82.29A.040 there shall be allowed the following credits in determining the tax payable:

(1) With respect to a leasehold interest other than a product lease, executed with an effective date of April 1, 1986, or thereafter, or a leasehold interest in respect to which the

department of revenue under the authority of RCW 82.29A.020 does adjust the contract rent base used for computing the tax provided for in RCW 82.29A.030, there shall be allowed a credit against the tax as otherwise computed equal to the amount, if any, that such tax exceeds the property tax that would apply to such leased property without regard to any property tax exemption under RCW 84.36.381, if it were privately owned by the lessee or if it were privately owned by any sublessee if the value of the credit inures to the sublessee. For lessees and sublessees who would qualify for a property tax exemption under RCW 84.36.381 if the property were privately owned, the tax otherwise due after this credit shall be reduced by a percentage equal to the percentage reduction in property tax that would result from the property tax exemption under RCW 84.36.381.

(2) With respect to a product lease, a credit of thirty-three percent of the tax otherwise due.

[1994 c 95 § 2; 1986 c 285 § 2; 1975-'76 2nd ex.s. c 61 § 12.]

Notes:

Effective date--1994 c 95: See note following RCW 82.29A.060.

RCW 82.29A.130 Exemptions.

The following leasehold interests shall be exempt from taxes imposed pursuant to RCW 82.29A.030 and 82.29A.040:

(1) All leasehold interests constituting a part of the operating properties of any public utility which is assessed and taxed as a public utility pursuant to chapter 84.12 RCW.

(2) All leasehold interests in facilities owned or used by a school, college or university which leasehold provides housing for students and which is otherwise exempt from taxation under provisions of RCW 84.36.010 and 84.36.050.

(3) All leasehold interests of subsidized housing where the fee ownership of such property is vested in the government of the United States, or the state of Washington or any political subdivision thereof but only if income qualification exists for such housing.

(4) All leasehold interests used for fair purposes of a nonprofit fair association that sponsors or conducts a fair or fairs which receive support from revenues collected pursuant to RCW 67.16.100 and allocated by the director of the department of agriculture where the fee ownership of such property is vested in the government of the United States, the state of Washington or any of its political subdivisions: PROVIDED, That this exemption shall not apply to the leasehold interest of any sublessee of such nonprofit fair association if such leasehold interest would be taxable if it were the primary lease.

(5) All leasehold interests in any property of any public entity used as a residence by an employee of that public entity who is required as a condition of employment to live in the publicly owned property.

(6) All leasehold interests held by enrolled Indians of lands owned or held by any Indian or Indian tribe where the fee ownership of such property is vested in or held in trust by the United States and which are not subleased to other than to a lessee which would qualify pursuant to this chapter, RCW 84.36.451 and 84.40.175.

(7) All leasehold interests in any real property of any Indian or Indian tribe, band, or community that is held in trust by the United States or is subject to a restriction against alienation imposed by the United States: PROVIDED, That this exemption shall apply only where it is determined that contract rent paid is greater than or equal to ninety percent of fair market rental, to be determined by the department of revenue using the same criteria used to establish taxable rent in RCW 82.29A.020(2)(b).

(8) All leasehold interests for which annual taxable rent is less than two hundred fifty dollars per year. For purposes of this subsection leasehold interests held by the same lessee in contiguous properties owned by the same lessor shall be deemed a single leasehold interest.

(9) All leasehold interests which give use or possession of the leased property for a continuous period of less than thirty days: PROVIDED, That for purposes of this subsection, successive leases or lease renewals giving substantially continuous use of possession of the same property to the same lessee shall be deemed a single leasehold interest: PROVIDED FURTHER, That no leasehold interest shall be deemed to give use or possession for a period of less than thirty days solely by virtue of the reservation by the public lessor of the right to use the property or to allow third parties to use the property on an occasional, temporary basis.

(10) All leasehold interests under month-to-month leases in residential units rented for residential purposes of the lessee pending destruction or removal for the purpose of constructing a public highway or building.

(11) All leasehold interests in any publicly owned real or personal property to the extent such leasehold interests arises solely by virtue of a contract for public improvements or work executed under the public works statutes of this state or of the United States between the public owner of the property and a contractor.

(12) All leasehold interests that give use or possession of state adult correctional facilities for the purposes of operating correctional industries under RCW 72.09.100.

(13) All leasehold interests used to provide organized and supervised recreational activities for disabled persons of all ages in a camp facility and for public recreational purposes by a nonprofit organization, association, or corporation that would be exempt from property tax under RCW 84.36.030(1) if it owned the property. If the publicly owned property is used for any taxable purpose, the leasehold excise taxes set forth in RCW 82.29A.030 and 82.29A.040 shall be imposed and shall be apportioned accordingly.

(14) All leasehold interests in the public or entertainment areas of a baseball stadium with natural turf and a retractable roof or canopy that is in a county with a population of over one million, that has a seating capacity of over forty thousand, and that is constructed on or after January 1, 1995. "Public or entertainment areas" include ticket sales areas, ramps and stairs, lobbies and concourses, parking areas, concession areas, restaurants, hospitality and stadium club areas, kitchens or other work areas primarily servicing other public or entertainment areas, public rest room areas, press and media areas, control booths, broadcast and production areas, retail sales areas, museum and exhibit areas, scoreboards or other public displays, storage areas, loading, staging, and servicing areas, seating areas and suites, the playing field, and any other areas to which the public has access or which are used for the production of the entertainment event or other public usage, and any other personal property used for these purposes. "Public or

entertainment areas" does not include locker rooms or private offices exclusively used by the lessee.

(15) All leasehold interests in the public or entertainment areas of a stadium and exhibition center, as defined in RCW 36.102.010, that is constructed on or after January 1, 1998. For the purposes of this subsection, "public or entertainment areas" has the same meaning as in subsection (14) of this section, and includes exhibition areas.

(16) All leasehold interests in public facilities districts, as provided in chapter 36.100 or 35.57 RCW.

[1999 c 165 § 21; 1997 c 220 § 202 (Referendum Bill No. 48, approved June 17, 1997); 1995 3rd sp.s. c 1 § 307; 1995 c 138 § 1; 1992 c 123 § 2; 1975-'76 2nd ex.s. c 61 § 13.]

Notes:

Severability--1999 c 164: See RCW 35.57.900.

Referendum--Other legislation limited--Legislators' personal intent not indicated--Reimbursements for election--Voters' pamphlet, election requirements--1997 c 220: See RCW 36.102.800 through 36.102.803.

Part headings not law--Severability--1997 c 220: See RCW 36.102.900 and 36.102.901.

Part headings not law--Effective date--1995 3rd sp.s. c 1: See notes following RCW 82.14.0485.

Effective date--1995 c 138: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [April 27, 1995]." [1995 c 138 § 2.]

RCW 82.29A.132 Exemptions--Operation of state route No. 16.

All leasehold interests in the state route number 16 corridor transportation systems and facilities constructed and operated under chapter 47.46 RCW are exempt from tax under this chapter.

[1998 c 179 § 6.]

Notes:

Finding--1998 c 179: See note following RCW 35.21.718.

RCW 82.29A.134 Exemptions--Sales/leasebacks by regional transit authorities.

All leasehold interests in property of a regional transit authority or public corporation created under RCW 81.112.320 under an agreement under RCW 81.112.300 are exempt from tax under this chapter.

[2000 2nd sp.s. c 4 § 25.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 82.29A.135 Exemption for leasehold interests in land, buildings, machinery, etc., used to manufacture alcohol fuel--Exceptions--Limitations--Claims--Administrative rules.

(1) For the purposes of this section, "alcohol fuel" means any alcohol made from a product other than petroleum or natural gas, which is used alone or in combination with gasoline or other petroleum products for use as a fuel for motor vehicles, farm implements and machines

or implements of husbandry.

(2) All leasehold interests in buildings, machinery, equipment, and other personal property which is used primarily for the manufacturing of alcohol fuel, the land upon which such property is located, and land that is reasonably necessary in the manufacturing of alcohol fuel, but not land necessary for growing of crops, which together comprise a new alcohol manufacturing facility or an addition to an existing alcohol manufacturing facility, are exempt from leasehold taxes for a period of six years from the date on which the facility or the addition to the existing facility becomes operational.

For alcohol manufacturing facilities which produce alcohol for use as alcohol fuel and alcohol used for other purposes, the amount of the leasehold tax exemption shall be based upon an annually determined percentage of the total gallons of alcohol produced that is sold and used as alcohol fuel.

(3) Claims for exemptions authorized by this section shall be filed with the department of revenue on forms prescribed by the department of revenue and furnished by the department of revenue. Once filed, the exemption is valid for six years and shall not be renewed. The department of revenue shall verify and approve such claims as the department of revenue determines to be justified and in accordance with this section. No claims may be filed after December 31, 1992.

The department of revenue may promulgate such rules, pursuant to chapter 34.05 RCW, as are necessary to properly administer this section.

[1985 c 371 § 3; 1980 c 157 § 2.]

RCW 82.29A.136 Exemptions--Certain residential and recreational lots. (*Effective January 1, 2002.*)

All leasehold interests consisting of three thousand or more residential and recreational lots that are or may be subleased for residential and recreational purposes are exempt from tax under this chapter.

[2001 c 26 § 1.]

NOTES:

Effective date--2001 c 26 § 1: "Section 1 of this act takes effect January 1, 2002." [2001 c 26 § 6.]

RCW 82.29A.140 Rules and regulations.

The department of revenue of the state of Washington shall make such rules and regulations consistent with chapter 34.05 RCW and the provisions of this chapter, RCW 84.36.451 and 84.40.175 as shall be necessary to permit its effective administration including procedures for collection and remittance of taxes imposed by this chapter, and for intervention by the cities and counties levying under RCW 82.29A.040, in proceedings involving such levies and taxes collected pursuant thereto.

[1975-'76 2nd ex.s. c 61 § 16.]

RCW 82.29A.150 Cancellation of taxes levied for collection in 1976.

All assessments or levies of property taxes for collection in calendar year 1976 are hereby canceled with respect to values arising out of property exempted by RCW 84.36.451.

[1975-'76 2nd ex.s. c 61 § 17.]

RCW 82.29A.160 Improvements not defined as contract rent taxable under Title 84 RCW.

Notwithstanding any other provision of this chapter, RCW 84.36.451 and 84.40.175, improvements owned or being acquired by contract purchase or otherwise by any lessee or sublessee which are not defined as contract rent shall be taxable to such lessee or sublessee under Title 84 RCW at their full true and fair value without any deduction for interests held by the lessor or others.

[1986 c 251 § 1; 1975-'76 2nd ex.s. c 61 § 18.]

RCW 82.29A.900 Effective date--1975-'76 2nd ex.s. c 61.

This 1976 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That in the event the cancellation of assessments or levies of property taxes for collection in calendar year 1976 as provided for in RCW 82.29A.150 is declared null and void, then the effective date of this 1976 amendatory act shall be January 1, 1977.

[1975-'76 2nd ex.s. c 61 § 22.]

RCW 82.29A.910 Severability--1975-'76 2nd ex.s. c 61.

If any provision of this 1976 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1975-'76 2nd ex.s. c 61 § 23.]

**Chapter 82.32 RCW
GENERAL ADMINISTRATIVE PROVISIONS**

Sections

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82.32.430	Liability for tax rate calculation errors.
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NOTES:

Debts owed state: RCW 43.17.240.

Refunds of erroneous or excessive payments: RCW 43.88.170.

Tax returns, remittances, etc., filing and receipt when transmitted by mail: RCW 1.12.070.

RCW 82.32.010 Application of chapter stated.

The provisions of this chapter shall apply with respect to the taxes imposed under chapters 82.04 through 82.14 RCW, under RCW 82.14B.030(3), under chapters 82.16 through 82.29A RCW of this title, under chapter 84.33 RCW, and under other titles, chapters, and sections in such manner and to such extent as indicated in each such title, chapter, or section.

[1998 c 304 § 12; 1984 c 204 § 26; 1983 c 3 § 219; 1981 c 148 § 12; 1961 c 15 § 82.32.010. Prior: 1935 c 180 § 185; RRS § 8370-185.]

NOTES:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Purpose--Severability--Effective dates--1981 c 148: See notes following RCW 84.33.130.

RCW 82.32.020 Definitions.

For the purposes of this chapter:

The meaning attributed in chapters 82.01 through 82.27 RCW to the words and phrases "tax year," "taxable year," "person," "company," "gross proceeds of sales," "gross income of the business," "business," "engaging in business," "successor," "gross operating revenue," "gross income," "taxpayer," and "value of products" shall apply equally to the provisions of this chapter.

[1983 c 3 § 220; 1961 c 15 § 82.32.020. Prior: 1935 c 180 § 186; RRS § 8370-186.]

RCW 82.32.030 Registration certificates--Threshold levels.

(1) Except as provided in subsection (2) of this section, if any person engages in any business or performs any act upon which a tax is imposed by the preceding chapters, he or she shall, under such rules as the department of revenue shall prescribe, apply for and obtain from the department a registration certificate. Such registration certificate shall be personal and

nontransferable and shall be valid as long as the taxpayer continues in business and pays the tax accrued to the state. In case business is transacted at two or more separate places by one taxpayer, a separate registration certificate for each place at which business is transacted with the public shall be required. Each certificate shall be numbered and shall show the name, residence, and place and character of business of the taxpayer and such other information as the department of revenue deems necessary and shall be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the department the existing certificate, and a new certificate will be issued for the new place of business. No person required to be registered under this section shall engage in any business taxable hereunder without first being so registered. The department, by rule, may provide for the issuance of certificates of registration to temporary places of business.

(2) Unless the person is a dealer as defined in RCW 9.41.010, registration under this section is not required if the following conditions are met:

(a) A person's value of products, gross proceeds of sales, or gross income of the business, from all business activities taxable under chapter 82.04 RCW, is less than twelve thousand dollars per year;

(b) The person's gross income of the business from all activities taxable under chapter 82.16 RCW is less than twelve thousand dollars per year;

(c) The person is not required to collect or pay to the department of revenue any other tax or fee which the department is authorized to collect; and

(d) The person is not otherwise required to obtain a license subject to the master application procedure provided in chapter 19.02 RCW.

[1996 c 111 § 2. Prior: 1994 sp.s. c 7 § 446; 1994 sp.s. c 2 § 2; 1992 c 206 § 8; 1982 1st ex.s. c 4 § 1; 1979 ex.s. c 95 § 1; 1975 1st ex.s. c 278 § 77; 1961 c 15 § 82.32.030; prior: 1941 c 178 § 19, part; 1937 c 227 § 16, part; 1935 c 180 § 187, part; Rem. Supp. 1941 § 8370-187, part.]

Notes:

Findings--Purpose--1996 c 111: "The legislature finds that small businesses play a vital role in the state's current and future economic health. The legislature also finds that the state's excise tax reporting and registration requirements are unduly burdensome for small businesses incurring little or no tax liability. The legislature recognizes the costs associated in complying with the reporting and registration requirements that are hindering the further development of those businesses. For these reasons the legislature with this act simplifies the tax reporting and registration requirements for certain small businesses." [1996 c 111 § 1.]

Effective date--1996 c 111: "This act shall take effect July 1, 1996." [1996 c 111 § 5.]

Finding--Intent--Severability--1994 sp.s. c 7: See notes following RCW 43.70.540.

Effective date--1994 sp.s. c 7 §§ 401-410, 413-416, 418-437, and 439-460: See note following RCW 9.41.010.

Effective date--1994 sp.s. c 2: See note following RCW 82.04.4451.

Effective date--1992 c 206: See note following RCW 82.04.170.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.045 Taxes--When due and payable--Reporting periods--Verified annual returns--Relief from filing requirements.

(1) Except as otherwise provided in this chapter, payments of the taxes imposed under chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW, along with reports and returns on forms prescribed by the department, are due monthly within twenty-five days after the end of the month in which the taxable activities occur.

(2) The department of revenue may relieve any taxpayer or class of taxpayers from the obligation of remitting monthly and may require the return to cover other longer reporting periods, but in no event may returns be filed for a period greater than one year. For these taxpayers, tax payments are due on or before the last day of the month next succeeding the end of the period covered by the return.

(3) The department of revenue may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

(4) Notwithstanding subsections (1) and (2) of this section, the department may relieve any person of the requirement to file returns if the following conditions are met:

(a) The person's value of products, gross proceeds of sales, or gross income of the business, from all business activities taxable under chapter 82.04 RCW, is less than twenty-eight thousand dollars per year;

(b) The person's gross income of the business from all activities taxable under chapter 82.16 RCW is less than twenty-four thousand dollars per year; and

(c) The person is not required to collect or pay to the department of revenue any other tax or fee which the department is authorized to collect.

[1999 c 357 § 1; 1996 c 111 § 3; 1983 2nd ex.s. c 3 § 63; 1982 1st ex.s. c 35 § 27; 1981 c 172 § 7; 1981 c 7 § 1.]

Notes:

Intent--1999 c 357: "It is the intent of the legislature to allow the department of revenue to increase its ability to provide timely and cost-effective service to taxpayers." [1999 c 357 § 2.]

Effective date--1999 c 357: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 1999." [1999 c 357 § 4.]

Findings--Purpose--Effective date--1996 c 111: See notes following RCW 82.32.030.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Effective dates--1981 c 172: See note following RCW 82.04.240.

Effective date--1981 c 7: "This act shall take effect October 1, 1981." [1981 c 172 § 9; 1981 c 7 § 5.]

RCW 82.32.050 Deficient tax or penalty payments--Notice--Interest--Limitations.

(1) If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer such additional amount found to be due and shall add thereto interest on the tax only. The department shall notify the taxpayer by mail of the additional amount and the additional amount shall become due and shall be paid within thirty days from the date of the notice, or within such further time as the department may provide.

(a) For tax liabilities arising before January 1, 1992, interest shall be computed at the rate of nine percent per annum from the last day of the year in which the deficiency is incurred until

the earlier of December 31, 1998, or the date of payment. After December 31, 1998, the rate of interest shall be variable and computed as provided in subsection (2) of this section. The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year.

(b) For tax liabilities arising after December 31, 1991, the rate of interest shall be variable and computed as provided in subsection (2) of this section from the last day of the year in which the deficiency is incurred until the date of payment. The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year.

(c) Interest imposed after December 31, 1998, shall be computed from the last day of the month following each calendar year included in a notice, and the last day of the month following the final month included in a notice if not the end of a calendar year, until the due date of the notice. If payment in full is not made by the due date of the notice, additional interest shall be computed until the date of payment. The rate of interest shall be variable and computed as provided in subsection (2) of this section. The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year.

(2) For the purposes of this section, the rate of interest to be charged to the taxpayer shall be an average of the federal short-term rate as defined in 26 U.S.C. Sec. 1274(d) plus two percentage points. The rate shall be computed by taking an arithmetical average to the nearest percentage point of the federal short-term rate, compounded annually, for the months of January, April, July, and October of the immediately preceding calendar year as published by the United States secretary of the treasury.

(3) No assessment or correction of an assessment for additional taxes, penalties, or interest due may be made by the department more than four years after the close of the tax year, except (a) against a taxpayer who has not registered as required by this chapter, (b) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (c) where a taxpayer has executed a written waiver of such limitation. The execution of a written waiver shall also extend the period for making a refund or credit as provided in RCW 82.32.060(2).

(4) For the purposes of this section, "return" means any document a person is required by the state of Washington to file to satisfy or establish a tax or fee obligation that is administered or collected by the department of revenue and that has a statutorily defined due date.

[1997 c 157 § 1; 1996 c 149 § 2; 1992 c 169 § 1; 1991 c 142 § 9; 1989 c 378 § 19; 1971 ex.s. c 299 § 16; 1965 ex.s. c 141 § 1; 1961 c 15 § 82.32.050. Prior: 1951 1st ex.s. c 9 § 5; 1949 c 228 § 20; 1945 c 249 § 9; 1939 c 225 § 27; 1937 c 227 § 17; 1935 c 180 § 188; Rem. Supp. 1949 § 8370-188.]

Notes:

Findings--Intent--1996 c 149: "The legislature finds that a consistent application of interest and penalties is in the best interest of the residents of the state of Washington. The legislature also finds that the goal of the department of revenue's interest and penalty system should be to encourage taxpayers to voluntarily comply with Washington's tax code in a timely manner. The administration of tax programs requires that there be consequences for those taxpayers who do not timely satisfy their reporting and tax obligations, but these consequences should not be so severe as to discourage taxpayers from voluntarily satisfying their tax obligations.

It is the intent of the legislature that, to the extent possible, a single interest and penalty system apply to all

tax programs administered by the department of revenue." [1996 c 149 § 1.]

Effective date--1996 c 149: "This act shall take effect January 1, 1997." [1996 c 149 § 20.]

Effective date--Applicability--1992 c 169: "(1) This act shall take effect July 1, 1992.

(2) This act is effective for all written waivers that remain enforceable as of July 1, 1992." [1992 c 169 § 4.]

Effective date--1991 c 142 §§ 9-11: "Sections 9 through 11 of this act shall take effect January 1, 1992." [1991 c 142 § 13.]

Severability--1991 c 142: See RCW 82.32A.900.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.32.060 Excess payment of tax, penalty, or interest--Credit or refund--Payment of judgments for refund.

(1) If, upon receipt of an application by a taxpayer for a refund or for an audit of the taxpayer's records, or upon an examination of the returns or records of any taxpayer, it is determined by the department that within the statutory period for assessment of taxes, penalties, or interest prescribed by RCW 82.32.050 any amount of tax, penalty, or interest has been paid in excess of that properly due, the excess amount paid within, or attributable to, such period shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at the taxpayer's option. Except as provided in subsections (2) and (3) of this section, no refund or credit shall be made for taxes, penalties, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.

(2) The execution of a written waiver under RCW 82.32.050 or 82.32.100 shall extend the time for making a refund or credit of any taxes paid during, or attributable to, the years covered by the waiver if, prior to the expiration of the waiver period, an application for refund of such taxes is made by the taxpayer or the department discovers a refund or credit is due.

(3) Notwithstanding the foregoing limitations there shall be refunded or credited to taxpayers engaged in the performance of United States government contracts or subcontracts the amount of any tax paid, measured by that portion of the amounts received from the United States, which the taxpayer is required by contract or applicable federal statute to refund or credit to the United States, if claim for such refund is filed by the taxpayer with the department within one year of the date that the amount of the refund or credit due to the United States is finally determined and filed within four years of the date on which the tax was paid: PROVIDED, That no interest shall be allowed on such refund.

(4) Any such refunds shall be made by means of vouchers approved by the department and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide. However, taxpayers who are required to pay taxes by electronic funds transfer under RCW 82.32.080 shall have any refunds paid by electronic funds transfer.

(5) Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for tax, penalties, and interest which were paid by the taxpayer, and costs, in a suit by any taxpayer shall be paid in the same manner, as provided in subsection (4) of this section, upon the filing with the department of a certified copy of the order or judgment of the court.

(a) Interest at the rate of three percent per annum shall be allowed by the department and

by any court on the amount of any refund, credit, or other recovery allowed to a taxpayer for taxes, penalties, or interest paid by the taxpayer before January 1, 1992. This rate of interest shall apply for all interest allowed through December 31, 1998. Interest allowed after December 31, 1998, shall be computed at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year.

(b) For refunds or credits of amounts paid or other recovery allowed to a taxpayer after December 31, 1991, the rate of interest shall be the rate as computed for assessments under RCW 82.32.050(2) less one percent. This rate of interest shall apply for all interest allowed through December 31, 1998. Interest allowed after December 31, 1998, shall be computed at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year.

[1999 c 358 § 13; 1997 c 157 § 2; 1992 c 169 § 2; 1991 c 142 § 10; 1990 c 69 § 1; 1989 c 378 § 20; 1979 ex.s. c 95 § 4; 1971 ex.s. c 299 § 17; 1965 ex.s. c 173 § 27; 1963 c 22 § 1; 1961 c 15 § 82.32.060. Prior: 1951 1st ex.s. c 9 § 6; 1949 c 228 § 21; 1935 c 180 § 189; Rem. Supp. 1949 § 8370-189.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective date--Applicability--1992 c 169: See note following RCW 82.32.050.

Effective date--1991 c 142 §§ 9-11: See note following RCW 82.32.050.

Severability--1991 c 142: See RCW 82.32A.900.

Effective date--1990 c 69: "This act shall take effect January 1, 1991." [1990 c 69 § 5.]

Severability--1990 c 69: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1990 c 69 § 4.]

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.32.065 Tax refund to consumer under new motor vehicle warranty laws--Credit or refund to new motor vehicle manufacturer.

If a manufacturer makes a refund of sales tax to a consumer upon return of a new motor vehicle under chapter 19.118 RCW, the department shall credit or refund to the manufacturer the amount of the tax refunded, upon receipt of documentation as required by the department.

[1987 c 344 § 16.]

Notes:

Effective dates--Severability--1987 c 344: See RCW 19.118.900 and 19.118.902.

RCW 82.32.070 Records to be preserved--Examination--Estoppel to question assessment--Unified business identifier account number records.

(1) Every person liable for any fee or tax imposed by chapters 82.04 through 82.27 RCW shall keep and preserve, for a period of five years, suitable records as may be necessary to determine the amount of any tax for which he may be liable, which records shall include copies of all federal income tax and state tax returns and reports made by him. All his books, records, and invoices shall be open for examination at any time by the department of revenue. In the case

of an out-of-state person or concern which does not keep the necessary books and records within this state, it shall be sufficient if it produces within the state such books and records as shall be required by the department of revenue, or permits the examination by an agent authorized or designated by the department of revenue at the place where such books and records are kept. Any person who fails to comply with the requirements of this section shall be forever barred from questioning, in any court action or proceedings, the correctness of any assessment of taxes made by the department of revenue based upon any period for which such books, records, and invoices have not been so kept and preserved.

(2) A person liable for any fee or tax imposed by chapters 82.04 through 82.27 RCW who contracts with another person or entity for work subject to chapter 18.27 or 19.28 RCW shall obtain and preserve a record of the unified business identifier account number for the person or entity performing the work. Failure to obtain or maintain the record is subject to RCW 39.06.010 and to a penalty determined by the director, but not to exceed two hundred fifty dollars. The department shall notify the taxpayer and collect the penalty in the same manner as penalties under RCW 82.32.100.

[1999 c 358 § 14; 1997 c 54 § 4; 1983 c 3 § 221; 1967 ex.s. c 89 § 2; 1961 c 15 § 82.32.070. Prior: 1951 1st ex.s. c 9 § 7; 1935 c 180 § 190; RRS § 8370-190.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

RCW 82.32.080 Payment by check--Electronic funds transfer--Rules--Mailing returns or remittances--Time extension--Deposits--Records--Payment must accompany return.

Payment of the tax may be made by uncertified check under such regulations as the department shall prescribe, but, if a check so received is not paid by the bank on which it is drawn, the taxpayer, by whom such check is tendered, shall remain liable for payment of the tax and for all legal penalties, the same as if such check had not been tendered.

Payment of the tax shall be made by electronic funds transfer, as defined in RCW 82.32.085, if the amount of the tax due in a calendar year is one million eight hundred thousand dollars or more. The department may by rule provide for tax thresholds between two hundred forty thousand dollars and one million eight hundred thousand dollars for mandatory use of electronic funds transfer. All taxes administered by this chapter are subject to this requirement except the taxes authorized by chapters 82.14A, 82.14B, 82.24, 82.27, 82.29A, and 84.33 RCW. It is the intent of this section to require electronic funds transfer for those taxes reported on the department's combined excise tax return or any successor return.

A return or remittance which is transmitted to the department by United States mail shall be deemed filed or received on the date shown by the post office cancellation mark stamped upon the envelope containing it, except as otherwise provided in this chapter. The department is authorized to allow electronic filing of returns or remittances from any taxpayer. A return or remittance which is transmitted to the department electronically shall be deemed filed or received according to procedures set forth by the department.

The department, for good cause shown, may extend the time for making and filing any

return, and may grant such reasonable additional time within which to make and file returns as it may deem proper, but any permanent extension granting the taxpayer a reporting date without penalty more than ten days beyond the due date, and any extension in excess of thirty days shall be conditional on deposit with the department of an amount to be determined by the department which shall be approximately equal to the estimated tax liability for the reporting period or periods for which the extension is granted. In the case of a permanent extension or a temporary extension of more than thirty days the deposit shall be deposited within the state treasury with other tax funds and a credit recorded to the taxpayer's account which may be applied to taxpayer's liability upon cancellation of the permanent extension or upon reporting of the tax liability where an extension of more than thirty days has been granted.

The department shall review the requirement for deposit at least annually and may require a change in the amount of the deposit required when it believes that such amount does not approximate the tax liability for the reporting period or periods for which the extension is granted.

The department shall keep full and accurate records of all funds received and disbursed by it. Subject to the provisions of RCW 82.32.105 and 82.32.350, the department shall apply the payment of the taxpayer first against penalties and interest, and then upon the tax, without regard to any direction of the taxpayer.

The department may refuse to accept any return which is not accompanied by a remittance of the tax shown to be due thereon. When such return is not accepted, the taxpayer shall be deemed to have failed or refused to file a return and shall be subject to the procedures provided in RCW 82.32.100 and to the penalties provided in RCW 82.32.090. The above authority to refuse to accept a return shall not apply when a return is timely filed and a timely payment has been made by electronic funds transfer.

[1999 c 357 § 3; 1997 c 156 § 3; 1990 c 69 § 2; 1971 ex.s. c 299 § 18; 1965 ex.s. c 141 § 2; 1963 ex.s. c 28 § 6; 1961 c 15 § 82.32.080. Prior: 1951 1st ex.s. c 9 § 8; 1949 c 228 § 22; 1935 c 180 § 191; Rem. Supp. 1949 § 8370-191.]

Notes:

Intent--Effective date--1999 c 357: See notes following RCW 82.32.045.

Severability--Effective date--1990 c 69: See notes following RCW 82.32.060.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Tax returns, remittances, etc., filing and receipt when transmitted by mail: RCW 1.12.070.

RCW 82.32.085 Electronic funds transfer--Generally.

"Electronic funds transfer" means any transfer of funds, other than a transaction originated by check, drafts, or similar paper instrument, which is initiated through an electronic terminal, telephonic instrument, or computer or magnetic tape so as to order, instruct, or authorize a financial institution to debit or credit an account.

The electronic funds transfer is to be completed so that the state receives collectible funds on or before the next banking day following the due date.

The department shall adopt rules necessary to implement the provisions of RCW

82.32.080 and this section. The rules shall include but are not limited to: (1) Coordinating the filing of tax returns with payment by electronic funds transfer; (2) form and content of electronic funds transfer; (3) voluntary use of electronic funds transfer with permission of the department; (4) use of commonly accepted means of electronic funds transfer; (5) means of crediting and recording proof of payment; and (6) means of correcting errors in transmission. Any changes in the threshold of tax shall be implemented with a separate rule-making procedure.

[1990 c 69 § 3.]

Notes:

Severability--Effective date--1990 c 69: See notes following RCW 82.32.060.

RCW 82.32.087 Direct pay permits.

(1) The director may grant a direct pay permit to a taxpayer who demonstrates, to the satisfaction of the director, that the taxpayer meets the requirements of this section. The direct pay permit allows the taxpayer to accrue and remit directly to the department use tax on the acquisition of tangible personal property or sales tax on the sale of or charges made for labor and/or services, in accordance with all of the applicable provisions of this title. Any taxpayer that uses a direct pay permit shall remit state and local sales or use tax directly to the department. The agreement by the purchaser to remit tax directly to the department, rather than pay sales or use tax to the seller, relieves the seller of the obligation to collect sales or use tax and requires the buyer to pay use tax on the tangible personal property and sales tax on the sale of or charges made for labor and/or services.

(2)(a) A taxpayer may apply for a permit under this section if the taxpayer (i) is subject to mandatory use of electronic funds transfer under RCW 82.32.080; or (ii) makes purchases subject to the taxes imposed under chapter 82.08 or 82.12 RCW in excess of ten million dollars per calendar year.

(b) Application for a permit must be made in writing to the director in a form and manner prescribed by the department. A taxpayer who transacts business in two or more locations may submit one application to cover the multiple locations.

(c) The director shall review a direct pay permit application in a timely manner and shall notify the applicant, in writing, of the approval or denial of the application. The department shall approve or deny an application based on the applicant's ability to comply with local government use tax coding capabilities and responsibilities; requirements for vendor notification; recordkeeping obligations; electronic data capabilities; and tax reporting procedures. Additionally, an application may be denied if the director determines that denial would be in the best interest of collecting taxes due under this title. The department shall provide a direct pay permit to an approved applicant with the notice of approval. The direct pay permit shall clearly state that the holder is solely responsible for the accrual and payment of the tax imposed under chapters 82.08 and 82.12 RCW and that the seller is relieved of liability to collect tax imposed under chapters 82.08 and 82.12 RCW on all sales to the direct pay permit holder. The taxpayer may petition the director for reconsideration of a denial.

(d) A taxpayer who uses a direct pay permit must continue to maintain records that are necessary to a determination of the tax liability in accordance with this title. A direct pay permit is not transferable and the use of a direct pay permit may not be assigned to a third party.

(3) Taxes for which the direct pay permit is used are due and payable on the tax return for the reporting period in which the taxpayer (a) receives the tangible personal property purchased or in which the labor and/or services are performed or (b) receives an invoice for such property or such labor and/or services, whichever period is earlier.

(4) The holder of a direct pay permit shall furnish a copy of the direct pay permit to each vendor with whom the taxpayer has opted to use a direct pay permit. Sellers who make sales upon which the sales or use tax is not collected by reason of the provisions of this section, in addition to existing requirements under this title, shall maintain a copy of the direct pay permit and any such records or information as the department may specify.

(5) A direct pay permit is subject to revocation by the director at any time the department determines that the taxpayer has violated any provision of this section or that revocation would be in the best interests of collecting the taxes due under this title. The notice of revocation must be in writing and is effective either as of the end of the taxpayer's next normal reporting period or a date deemed appropriate by the director and identified in the revocation notice. The taxpayer may petition the director for reconsideration of a revocation and reinstatement of the permit.

(6) Any taxpayer who chooses to no longer use a direct pay permit or whose permit is revoked by the department, shall return the permit to the department and immediately make a good faith effort to notify all vendors to whom the permit was given, advising them that the permit is no longer valid.

(7) Except as provided in this subsection, the direct pay permit may be used for any purchase of tangible personal property and any retail sale under RCW 82.04.050. The direct pay permit may not be used for:

- (a) Purchases of meals or beverages;
- (b) Purchases of motor vehicles, trailers, boats, airplanes, and other property subject to requirements for title transactions by the department of licensing;
- (c) Purchases for which a resale certificate may be used;
- (d) Purchases that meet the definitions of RCW 82.04.050 (2)(e) and (f), (3)(a) through (d), (f), and (g), and (5); or
- (e) Other activities subject to tax under chapter 82.08 or 82.12 RCW that the department by rule designates, consistent with the purposes of this section, as activities for which a direct pay permit is not appropriate and may not be used.

[2001 c 188 § 2.]

NOTES:

Finding--Intent--2001 c 188: "The legislature finds that programs to allow buyers to remit sales and use tax, rather than traditional collection and remittance by the seller of sales and use tax, can assist in tax compliance, ease administrative burdens, and reduce impacts on buyers and sellers. It is the intent of the legislature to grant the department of revenue the authority to permit certain buyers direct payment authority of tax in those instances

where it can be shown, to the satisfaction of the department, that direct payment does not burden sellers and does not complicate administration for the department. Buyers authorized for direct payment will remit tax directly to the department, and will pay use tax on tangible personal property and sales tax on retail labor and/or services.

This act does not affect the requirements to use a resale certificate nor does it affect the business and occupation tax treatment of the seller." [2001 c 188 § 1.]

Effective date--2001 c 188: "This act takes effect August 1, 2001." [2001 c 188 § 7.]

RCW 82.32.090 Late payment--Disregard of written instructions--Evasion--Penalties.

(1) If payment of any tax due on a return to be filed by a taxpayer is not received by the department of revenue by the due date, there shall be assessed a penalty of five percent of the amount of the tax; and if the tax is not received on or before the last day of the month following the due date, there shall be assessed a total penalty of ten percent of the amount of the tax; and if the tax is not received on or before the last day of the second month following the due date, there shall be assessed a total penalty of twenty percent of the amount of the tax. No penalty so added shall be less than five dollars.

(2) If payment of any tax assessed by the department of revenue is not received by the department by the due date specified in the notice, or any extension thereof, the department shall add a penalty of ten percent of the amount of the additional tax found due. No penalty so added shall be less than five dollars.

(3) If a warrant be issued by the department of revenue for the collection of taxes, increases, and penalties, there shall be added thereto a penalty of five percent of the amount of the tax, but not less than ten dollars.

(4) If the department finds that all or any part of a deficiency resulted from the disregard of specific written instructions as to reporting or tax liabilities, the department shall add a penalty of ten percent of the amount of the additional tax found due because of the failure to follow the instructions. A taxpayer disregards specific written instructions when the department of revenue has informed the taxpayer in writing of the taxpayer's tax obligations and the taxpayer fails to act in accordance with those instructions unless the department has not issued final instructions because the matter is under appeal pursuant to this chapter or departmental regulations. The department shall not assess the penalty under this section upon any taxpayer who has made a good faith effort to comply with the specific written instructions provided by the department to that taxpayer. Specific written instructions may be given as a part of a tax assessment, audit, determination, or closing agreement, provided that such specific written instructions shall apply only to the taxpayer addressed or referenced on such documents. Any specific written instructions by the department of revenue shall be clearly identified as such and shall inform the taxpayer that failure to follow the instructions may subject the taxpayer to the penalties imposed by this subsection.

(5) If the department finds that all or any part of the deficiency resulted from an intent to evade the tax payable hereunder, a further penalty of fifty percent of the additional tax found to be due shall be added.

(6) The aggregate of penalties imposed under subsections (1), (2), and (3) of this section shall not exceed thirty-five percent of the tax due, or twenty dollars, whichever is greater. This subsection does not prohibit or restrict the application of other penalties authorized by law.

(7) The department of revenue may not impose both the evasion penalty and the penalty for disregarding specific written instructions on the same tax found to be due.

(8) For the purposes of this section, "return" means any document a person is required by the state of Washington to file to satisfy or establish a tax or fee obligation that is administered or collected by the department of revenue, and that has a statutorily defined due date.

[2000 c 229 § 7; 1999 c 277 § 11; 1996 c 149 § 15; 1992 c 206 § 3; 1991 c 142 § 11; 1987 c 502 § 9; 1983 2nd ex.s. c 3 § 23; 1983 c 7 § 32; 1981 c 172 § 8; 1981 c 7 § 2; 1971 ex.s. c 179 § 1; 1967 ex.s. c 149 § 26; 1965 ex.s. c 141 § 3; 1963 ex.s. c 28 § 7; 1961 c 15 § 82.32.090. Prior: 1959 c 197 § 12; 1955 c 110 § 1; 1951 1st ex.s. c 9 § 9; 1949 c 228 § 23; 1937 c 227 § 18; 1935 c 180 § 192; Rem. Supp. 1949 § 8370-192.]

Notes:

Effective date--2000 c 229: See note following RCW 46.16.010.

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Effective date--1992 c 206: See note following RCW 82.04.170.

Effective date--1991 c 142 §§ 9-11: See note following RCW 82.32.050.

Severability--1991 c 142: See RCW 82.32A.900.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--Severability--Effective dates--1983 c 7: See notes following RCW 82.08.020.

Effective dates--1981 c 172: See note following RCW 82.04.240.

Effective date--1981 c 7: See note following RCW 82.32.045.

Construction--1971 ex.s. c 179: "This 1971 amendatory act shall apply only to taxes becoming due and payable in June, 1971 and thereafter." [1971 ex.s. c 179 § 2.]

RCW 82.32.100 Failure to file returns or provide records--Assessment of tax by department--Penalties and interest.

(1) If any person fails or refuses to make any return or to make available for examination the records required by this chapter, the department shall proceed, in such manner as it may deem best, to obtain facts and information on which to base its estimate of the tax; and to this end the department may examine the records of any such person as provided in RCW 82.32.110.

(2) As soon as the department procures such facts and information as it is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to make a return, it shall proceed to determine and assess against such person the tax and any applicable penalties or interest due, but such action shall not deprive such person from appealing the assessment as provided in this chapter. The department shall notify the taxpayer by mail of the total amount of such tax, penalties, and interest, and the total amount shall become due and shall be paid within thirty days from the date of such notice.

(3) No assessment or correction of an assessment may be made by the department more than four years after the close of the tax year, except (a) against a taxpayer who has not registered as required by this chapter, (b) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (c) where a taxpayer has executed a written waiver of such limitation. The execution of a written waiver shall also extend the period for making a refund or credit as provided in RCW 82.32.060(2).

[1992 c 169 § 3; 1989 c 378 § 21; 1971 ex.s. c 299 § 20; 1965 ex.s. c 141 § 4; 1961 c 15 § 82.32.100. Prior: 1951

1st ex.s. c 9 § 10; 1935 c 180 § 194; RRS § 8370-194.]

Notes:

Effective date--Applicability--1992 c 169: See note following RCW 82.32.050.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.32.105 Waiver or cancellation of penalties or interest--Rules.

(1) If the department of revenue finds that the payment by a taxpayer of a tax less than that properly due or the failure of a taxpayer to pay any tax by the due date was the result of circumstances beyond the control of the taxpayer, the department of revenue shall waive or cancel any penalties imposed under this chapter with respect to such tax.

(2) The department shall waive or cancel the penalty imposed under RCW 82.32.090(1) when the circumstances under which the delinquency occurred do not qualify for waiver or cancellation under subsection (1) of this section if:

(a) The taxpayer requests the waiver for a tax return required to be filed under RCW 82.32.045, 82.14B.061, 82.23B.020, 82.27.060, 82.29A.050, or 84.33.086; and

(b) The taxpayer has timely filed and remitted payment on all tax returns due for that tax program for a period of twenty-four months immediately preceding the period covered by the return for which the waiver is being requested.

(3) The department shall waive or cancel interest imposed under this chapter if:

(a) The failure to timely pay the tax was the direct result of written instructions given the taxpayer by the department; or

(b) The extension of a due date for payment of an assessment of deficiency was not at the request of the taxpayer and was for the sole convenience of the department.

(4) The department of revenue shall adopt rules for the waiver or cancellation of penalties and interest imposed by this chapter.

[1998 c 304 § 13; 1996 c 149 § 17; 1975 1st ex.s. c 278 § 78; 1965 ex.s. c 141 § 8.]

Notes:

Findings--Effective dates--1998 c 304: See notes following RCW 82.14B.020.

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.110 Examination of books or records--Subpoenas--Contempt of court.

The department of revenue or its duly authorized agent may examine any books, papers, records, or other data, or stock of merchandise bearing upon the amount of any tax payable or upon the correctness of any return, or for the purpose of making a return where none has been made, or in order to ascertain whether a return should be made; and may require the attendance of any person at a time and place fixed in a summons served by any sheriff in the same manner as a subpoena is served in a civil case, or served in like manner by an agent of the department of revenue.

The persons summoned may be required to testify and produce any books, papers, records, or data required by the department with respect to any tax, or the liability of any person

therefor.

The director of the department of revenue, or any duly authorized agent thereof, shall have power to administer an oath to the person required to testify; and any person giving false testimony after the administration of such oath shall be guilty of perjury in the first degree.

If any person summoned as a witness before the department, or its authorized agent, fails or refuses to obey the summons, or refuses to testify or answer any material questions, or to produce any book, record, paper, or data when required to do so, the person is subject to proceedings for contempt, and the department shall thereupon institute contempt of court proceedings in the superior court of Thurston county or of the county in which such person resides.

[1989 c 373 § 27; 1975 1st ex.s. c 278 § 79; 1961 c 15 § 82.32.110. Prior: 1935 c 180 § 194; RRS § 8370-194.]

Notes:

Severability--1989 c 373: See RCW 7.21.900.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.120 Oaths and acknowledgments.

All officers empowered by law to administer oaths, the director of the department of revenue, and such officers as he may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person with respect to any return or report required by law or the rules and regulations of the department of revenue.

[1975 1st ex.s. c 278 § 80; 1961 c 15 § 82.32.120. Prior: 1935 c 180 § 195; RRS § 8370-195.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.130 Notice and orders--Service.

Notwithstanding any other law, any notice or order required by this title to be mailed to any taxpayer may be served in the manner prescribed by law for personal service of summons and complaint in the commencement of actions in the superior courts of the state, but if the notice or order is mailed, it shall be addressed to the address of the taxpayer as shown by the records of the department of revenue, or, if no such address is shown, to such address as the department is able to ascertain by reasonable effort. Failure of the taxpayer to receive such notice or order whether served or mailed shall not release the taxpayer from any tax or any increases or penalties thereon.

[1979 ex.s. c 95 § 2; 1975 1st ex.s. c 278 § 81; 1967 c 237 § 20; 1961 c 15 § 82.32.130. Prior: 1935 c 180 § 196; RRS § 8370-196.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.140 Taxpayer quitting business--Liability of successor.

Whenever any taxpayer quits business, or sells out, exchanges, or otherwise disposes of his business or his stock of goods, any tax payable hereunder shall become immediately due and payable, and such taxpayer shall, within ten days thereafter, make a return and pay the tax due; and any person who becomes a successor shall become liable for the full amount of the tax and withhold from the purchase price a sum sufficient to pay any tax due from the taxpayer until such time as the taxpayer shall produce a receipt from the department of revenue showing payment in full of any tax due or a certificate that no tax is due and, if such tax is not paid by the taxpayer within ten days from the date of such sale, exchange, or disposal, the successor shall become liable for the payment of the full amount of tax, and the payment thereof by such successor shall, to the extent thereof, be deemed a payment upon the purchase price, and if such payment is greater in amount than the purchase price the amount of the difference shall become a debt due such successor from the taxpayer.

No successor shall be liable for any tax due from the person from whom he has acquired a business or stock of goods if he gives written notice to the department of revenue of such acquisition and no assessment is issued by the department of revenue within six months of receipt of such notice against the former operator of the business and a copy thereof mailed to such successor.

[1985 c 414 § 7; 1975 1st ex.s. c 278 § 82; 1961 c 15 § 82.32.140. Prior: 1957 c 88 § 1; 1935 c 180 § 197; RRS § 8370-197.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.145 Termination, dissolution, or abandonment of corporate or limited liability business--Personal liability of person in control of collected sales tax funds.

(1) Upon termination, dissolution, or abandonment of a corporate or limited liability company business, any officer, member, manager, or other person having control or supervision of retail sales tax funds collected and held in trust under RCW 82.08.050, or who is charged with the responsibility for the filing of returns or the payment of retail sales tax funds collected and held in trust under RCW 82.08.050, shall be personally liable for any unpaid taxes and interest and penalties on those taxes, if such officer or other person wilfully fails to pay or to cause to be paid any taxes due from the corporation pursuant to chapter 82.08 RCW. For the purposes of this section, any retail sales taxes that have been paid but not collected shall be deductible from the retail sales taxes collected but not paid.

For purposes of this subsection "wilfully fails to pay or to cause to be paid" means that the failure was the result of an intentional, conscious, and voluntary course of action.

(2) The officer, member or manager, or other person shall be liable only for taxes collected which became due during the period he or she had the control, supervision, responsibility, or duty to act for the corporation described in subsection (1) of this section, plus interest and penalties on those taxes.

(3) Persons liable under subsection (1) of this section are exempt from liability in situations where nonpayment of the retail sales tax funds held in trust is due to reasons beyond their control as determined by the department by rule.

(4) Any person having been issued a notice of assessment under this section is entitled to the appeal procedures under RCW 82.32.160, 82.32.170, 82.32.180, 82.32.190, and 82.32.200.

(5) This section applies only in situations where the department has determined that there is no reasonable means of collecting the retail sales tax funds held in trust directly from the corporation.

(6) This section does not relieve the corporation or limited liability company of other tax liabilities or otherwise impair other tax collection remedies afforded by law.

(7) Collection authority and procedures prescribed in this chapter apply to collections under this section.

[1995 c 318 § 2; 1987 c 245 § 1.]

Notes:

Effective date--1995 c 318: See note following RCW 82.04.030.

RCW 82.32.150 Contest of tax--Prepayment required--Restraining orders and injunctions barred.

All taxes, penalties, and interest shall be paid in full before any action may be instituted in any court to contest all or any part of such taxes, penalties, or interest. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax or penalty or any part thereof, except upon the ground that the assessment thereof was in violation of the Constitution of the United States or that of the state.

[1961 c 15 § 82.32.150. Prior: 1935 c 180 § 198; RRS § 8370-198.]

RCW 82.32.160 Correction of tax--Administrative procedure--Conference--Determination by department.

Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the department, may within thirty days after the issuance of the original notice of the amount thereof or within the period covered by any extension of the due date thereof granted by the department petition the department in writing for a correction of the amount of the assessment, and a conference for examination and review of the assessment. The petition shall set forth the reasons why the correction should be granted and the amount of the tax, interest, or penalties, which the petitioner believes to be due. The department shall promptly consider the petition and may grant or deny it. If denied, the petitioner shall be notified by mail thereof forthwith. If a conference is granted, the department shall fix the time and place therefor and notify the petitioner thereof by mail. After the conference the department may make such determination as may appear to it to be just and lawful and shall mail a copy of its determination to the petitioner. If no such petition is filed within the thirty-day period the assessment covered by the notice shall become final.

The procedures provided for herein shall apply also to a notice denying, in whole or in part, an application for a pollution control tax exemption and credit certificate, with such modifications to such procedures established by departmental rules and regulations as may be necessary to accommodate a claim for exemption or credit.

[1989 c 378 § 22; 1975 1st ex.s. c 158 § 4; 1967 ex.s. c 26 § 49; 1963 ex.s. c 28 § 8; 1961 c 15 § 82.32.160. Prior: 1939 c 225 § 29, part; 1935 c 180 § 199, part; RRS § 8370-199, part.]

Notes:

Effective date--1975 1st ex.s. c 158: See note following RCW 82.34.050.

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 82.32.170 Reduction of tax after payment--Petition--Conference--Determination by department.

Any person, having paid any tax, original assessment, additional assessment, or corrected assessment of any tax, may apply to the department within the time limitation for refund provided in this chapter, by petition in writing for a correction of the amount paid, and a conference for examination and review of the tax liability, in which petition he shall set forth the reasons why the conference should be granted, and the amount in which the tax, interest, or penalty, should be refunded. The department shall promptly consider the petition, and may grant or deny it. If denied, the petitioner shall be notified by mail thereof forthwith; if a conference is granted, the department shall notify the petitioner by mail of the time and place fixed therefor. After the hearing the department may make such determination as may appear to it just and lawful, and shall mail a copy of its determination to the petitioner.

[1967 ex.s. c 26 § 50; 1961 c 15 § 82.32.170. Prior: 1951 1st ex.s. c 9 § 11; 1939 c 225 § 29, part; 1935 c 180 § 199, part; RRS § 8370-199, part.]

Notes:

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 82.32.180 Court appeal--Procedure.

Any person, except one who has failed to keep and preserve books, records, and invoices as required in this chapter and chapter 82.24 RCW, having paid any tax as required and feeling aggrieved by the amount of the tax may appeal to the superior court of Thurston county, within the time limitation for a refund provided in chapter 82.32 RCW or, if an application for refund has been made to the department within that time limitation, then within thirty days after rejection of the application, whichever time limitation is later. In the appeal the taxpayer shall set forth the amount of the tax imposed upon the taxpayer which the taxpayer concedes to be the correct tax and the reason why the tax should be reduced or abated. The appeal shall be perfected by serving a copy of the notice of appeal upon the department within the time herein specified and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county.

The trial in the superior court on appeal shall be de novo and without the necessity of any pleadings other than the notice of appeal. At trial, the burden shall rest upon the taxpayer to

prove that the tax as paid by the taxpayer is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plaintiff, and the state, the defendant; and both parties shall be entitled to subpoena the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant, and material to determine the correct amount of the tax that should be paid by the taxpayer. Either party may seek appellate review in the same manner as other civil actions are appealed to the appellate courts.

It shall not be necessary for the taxpayer to protest against the payment of any tax or to make any demand to have the same refunded or to petition the director for a hearing in order to appeal to the superior court, but no court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid, or any part thereof, except as herein provided.

The provisions of this section shall not apply to any tax payment which has been the subject of an appeal to the board of tax appeals with respect to which appeal a formal hearing has been elected.

[1997 c 156 § 4; 1992 c 206 § 4; 1989 c 378 § 23; 1988 c 202 § 67; 1971 c 81 § 148; 1967 ex.s. c 26 § 51; 1965 ex.s. c 141 § 5; 1963 ex.s. c 28 § 9; 1961 c 15 § 82.32.180. Prior: 1951 1st ex.s. c 9 § 12; 1939 c 225 § 29, part; 1935 c 180 § 199, part; RRS § 8370-199, part.]

Notes:

Effective date--1992 c 206: See note following RCW 82.04.170.

Severability--1988 c 202: See note following RCW 2.24.050.

Appeal to board of tax appeals, formal hearing: RCW 82.03.160.

RCW 82.32.190 Stay of collection pending suit--Interest.

(1) The department, by its order, may hold in abeyance the collection of tax from any taxpayer or any group of taxpayers when a question bearing on their liability for tax hereunder is pending before the courts. The department may impose such conditions as may be deemed just and equitable and shall require the payment of interest at the rate of three-quarters of one percent of the amount of the tax for each thirty days or portion thereof from the date upon which such tax became due until the date of payment.

(2) Interest imposed under this section for periods after January 1, 1997, shall be computed on a daily basis at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year. Interest for taxes held in abeyance under this section before January 1, 1997, but outstanding after January 1, 1997, shall not be recalculated but shall remain at three-quarters of one percent per each thirty days or portion thereof.

[1996 c 149 § 3; 1971 ex.s. c 299 § 21; 1965 ex.s. c 141 § 6; 1961 c 15 § 82.32.190. Prior: 1937 c 227 § 19; 1935 c 180 § 200; RRS § 8370-200.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.32.200 Stay of collection--Bond--Interest.

(1) When any assessment or additional assessment has been made, the taxpayer may obtain a stay of collection, under such circumstances and for such periods as the department of revenue may by general regulation provide, of the whole or any part thereof, by filing with the department a bond in an amount, not exceeding twice the amount on which stay is desired, and with sureties as the department deems necessary, conditioned for the payment of the amount of the assessments, collection of which is stayed by the bond, together with the interest thereon at the rate of one percent of the amount of such assessment for each thirty days or portion thereof from the date the bond is filed until the date of payment.

(2) Interest imposed under this section after January 1, 1997, shall be computed on a daily basis on the amount of tax at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year. Interest for bonds filed before January 1, 1997, but outstanding after January 1, 1997, shall not be recalculated but shall remain at one percent per each thirty days or portion thereof.

[1996 c 149 § 4; 1975 1st ex.s. c 278 § 83; 1961 c 15 § 82.32.200. Prior: 1935 c 180 § 201; RRS § 8370-201.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.210 Tax warrant--Filing--Lien--Effect.

(1) If any fee, tax, increase, or penalty or any portion thereof is not paid within fifteen days after it becomes due, the department of revenue may issue a warrant in the amount of such unpaid sums, together with interest thereon from the date the warrant is issued until the date of payment. If, however, the department of revenue believes that a taxpayer is about to cease business, leave the state, or remove or dissipate the assets out of which fees, taxes or penalties might be satisfied and that any tax or penalty will not be paid when due, it may declare the fee, tax or penalty to be immediately due and payable and may issue a warrant immediately.

(a) Interest imposed before January 1, 1999, shall be computed at the rate of one percent of the amount of the warrant for each thirty days or portion thereof.

(b) Interest imposed after December 31, 1998, shall be computed on a daily basis on the amount of outstanding tax or fee at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year. As used in this subsection, "fee" does not include an administrative filing fee such as a court filing fee and warrant fee.

(2) The department shall file a copy of the warrant with the clerk of the superior court of any county of the state in which real and/or personal property of the taxpayer may be found. The clerk is entitled to a filing fee under RCW 36.18.012(10). Upon filing, the clerk shall enter in the judgment docket, the name of the taxpayer mentioned in the warrant and in appropriate columns the amount of the fee, tax or portion thereof and any increases and penalties for which the warrant is issued and the date when the copy is filed, and thereupon the amount of the

warrant so docketed shall become a specific lien upon all goods, wares, merchandise, fixtures, equipment, or other personal property used in the conduct of the business of the taxpayer against whom the warrant is issued, including property owned by third persons who have a beneficial interest, direct or indirect, in the operation of the business, and no sale or transfer of the personal property in any way affects the lien.

(3) The lien shall not be superior, however, to bona fide interests of third persons which had vested prior to the filing of the warrant when the third persons do not have a beneficial interest, direct or indirect, in the operation of the business, other than the securing of the payment of a debt or the receiving of a regular rental on equipment. The phrase "bona fide interests of third persons" does not include any mortgage of real or personal property or any other credit transaction that results in the mortgagee or the holder of the security acting as trustee for unsecured creditors of the taxpayer mentioned in the warrant who executed the chattel or real property mortgage or the document evidencing the credit transaction.

(4) The amount of the warrant so docketed shall thereupon also become a lien upon the title to and interest in all other real and personal property of the taxpayer against whom it is issued the same as a judgment in a civil case duly docketed in the office of the clerk. The warrant so docketed shall be sufficient to support the issuance of writs of garnishment in favor of the state in the manner provided by law in the case of judgments wholly or partially unsatisfied.

[2001 c 146 § 12; 1998 c 311 § 8; 1997 c 157 § 3; 1987 c 405 § 15; 1983 1st ex.s. c 55 § 8; 1967 ex.s. c 89 § 3; 1961 c 15 § 82.32.210. Prior: 1955 c 389 § 38; prior: 1951 1st ex.s. c 9 § 13; 1949 c 228 § 225, part; 1937 c 227 § 20, part; 1935 c 180 § 202, part; Rem. Supp. 1949 § 8370-202, part.]

NOTES:

Severability--1987 c 405: See note following RCW 70.94.450.

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

RCW 82.32.215 Revocation of certificate of registration.

If any warrant issued under this chapter is not paid within thirty days after it has been filed with the clerk of the superior court, or if any taxpayer is delinquent, for three consecutive reporting periods, in the transmission to the department of revenue of retail sales tax collected by the taxpayer, the department of revenue may, by order, revoke the certificate of registration of the taxpayer against whom the warrant was issued, and, if the order is entered, a copy thereof shall be posted in a conspicuous place at the main entrance to the taxpayer's place of business and shall remain posted until such time as the warrant has been paid. Any certificate so revoked shall not be reinstated, nor shall a new certificate of registration be issued to the taxpayer, until the amount due on the warrant has been paid, or provisions for payment satisfactory to the department of revenue have been entered, and until the taxpayer has deposited with the department of revenue such security for payment of any taxes, increases, and penalties, due or which may become due in an amount and under such terms and conditions as the department of revenue may require, but the amount of the security shall not be greater than one-half the estimated average annual liability of the taxpayer.

[1998 c 311 § 9; 1983 1st ex.s. c 55 § 9.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

RCW 82.32.220 Execution of warrant--Levy upon property--Satisfaction.

The department of revenue may issue an order of execution, pursuant to a filed warrant, directed to the sheriff of the county in which the warrant has been filed, commanding the sheriff to levy upon and sell the real and/or personal property of the taxpayer found within the sheriff's county, or so much thereof as may be necessary, for the payment of the amount of the warrant, plus the cost of executing the warrant, and return the warrant to the department of revenue and pay to it the money collected by virtue thereof within sixty days after the receipt of the warrant. The sheriff shall thereupon proceed upon the same in all respects and with like effect as prescribed by law with respect to execution or other process issued against rights or property upon judgments of the superior court.

The sheriff shall be entitled to fees as provided by law for the sheriff's services in levying execution on a superior court judgment and the clerk shall be entitled to a filing fee as provided by law, which shall be added to the amount of the warrant.

The proceeds received from any sale shall be credited upon the amount due under the warrant and when the final amount due is received, together with interest, penalties, and costs, the judgment docket shall show the claim for taxes to be satisfied and the clerk of the court shall so note upon the docket. Any surplus received from any sale of property shall be paid to the taxpayer or to any lien holder entitled thereto. If the return on the warrant shows that the same has not been satisfied in full, the amount of the deficiency shall remain the same as a judgment against the taxpayer which may be collected in the same manner as the original amount of the warrant.

[1998 c 311 § 10; 1983 1st ex.s. c 55 § 10; 1961 c 304 § 6; 1961 c 15 § 82.32.220. Prior: 1955 c 389 § 39; prior: 1951 1st ex.s. c 9 § 14; 1949 c 228 § 25, part; 1937 c 227 § 20, part; 1935 c 180 § 202, part; Rem. Supp. 1949 § 8370-202, part.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

Fee for filing tax warrant by county clerk: RCW 36.18.020.

RCW 82.32.230 Agent of the department of revenue may execute.

In the discretion of the department of revenue, an order of execution of like terms, force, and effect may be issued and directed to any agent of the department authorized to collect taxes, and in the execution thereof such agent shall have all the powers conferred by law upon sheriffs, but shall not be entitled to any fee or compensation in excess of the actual expenses paid in the performance of such duty, which shall be added to the amount of the warrant.

[1983 1st ex.s. c 55 § 11; 1975 1st ex.s. c 278 § 84; 1961 c 15 § 82.32.230. Prior: 1949 c 228 § 25, part; 1937 c 227 § 20, part; 1935 c 180 § 202, part; Rem. Supp. 1949 § 8370-202, part.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.235 Notice and order to withhold and deliver property due or owned by taxpayer--Bond--Judgment by default.

In addition to the remedies provided in this chapter the department is hereby authorized to issue to any person, or to any political subdivision or department of the state, a notice and order to withhold and deliver property of any kind whatsoever when there is reason to believe that there is in the possession of such person, political subdivision or department, property which is or shall become due, owing, or belonging to any taxpayer against whom a warrant has been filed.

The notice and order to withhold and deliver shall be served by the sheriff of the county wherein the service is made, or by his deputy, or by any duly authorized representative of the department, provided that service by such persons may also be made by certified mail, with return receipt requested, upon those persons, or political subdivision or department, to whom the notice and order to withhold and deliver is directed. Any person, or any political subdivision or department upon whom service has been made is hereby required to answer the notice within twenty days exclusive of the day of service, under oath and in writing, and shall make true answers to the matters inquired of in the notice.

In the event there is in the possession of any such person or political subdivision or department, any property which may be subject to the claim of the department, such property shall be delivered forthwith to the department of revenue or its duly authorized representative upon demand to be held in trust by the department for application on the indebtedness involved or for return, without interest, in accordance with final determination of liability or nonliability, or in the alternative, there shall be furnished a good and sufficient bond satisfactory to the department conditioned upon final determination of liability.

Should any person or political subdivision fail to make answer to an order to withhold and deliver within the time prescribed herein, it shall be lawful for the court, after the time to answer such order has expired, to render judgment by default against such person or political subdivision for the full amount claimed by the department in the notice to withhold and deliver, together with costs.

[1987 c 208 § 1; 1975 1st ex.s. c 278 § 85; 1971 ex.s. c 299 § 22; 1963 ex.s. c 28 § 11.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.32.237 Notice and order to withhold and deliver--Continuing lien--Effective date.

Upon service, the notice and order to withhold and deliver shall constitute a continuing lien on property of the taxpayer and upon wages due, owing, or belonging to the taxpayer. The department shall include in the caption of the notice and order to withhold and deliver

"continuing lien." The effective date of a notice and order to withhold and deliver served under RCW 82.32.235 shall be the date of service thereof.

[1987 c 208 § 2.]

RCW 82.32.240 Tax constitutes debt to the state--Priority of lien.

Any tax due and unpaid and all increases and penalties thereon, shall constitute a debt to the state and may be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to any and all other existing remedies.

In all cases of probate, insolvency, assignment for the benefit of creditors, or bankruptcy, involving any taxpayer who is, or decedent who was, engaging in business, the claim of the state for said taxes and all increases and penalties thereon shall be a lien upon all real and personal property of the taxpayer, and the mere existence of such cases or conditions shall be sufficient to create such lien without any prior or subsequent action by the state, and in all such cases it shall be the duty of all administrators, executors, guardians, receivers, trustees in bankruptcy or assignees for the benefit of creditors, to notify the department of revenue of such administration, receivership or assignment within sixty days from the date of their appointment and qualification.

The lien provided for by this section shall attach as of the date of the assignment for the benefit of creditors or of the initiation of the probate, insolvency, or bankruptcy proceedings: PROVIDED, That this sentence shall not be construed as affecting the validity or priority of any earlier lien that may have attached previously in favor of the state under any other section of this title.

Any administrator, executor, guardian, receiver or assignee for the benefit of creditors not giving the notification as provided for above shall become personally liable for payment of the taxes and all increases and penalties thereon to the extent of the value of the property subject to administration that otherwise would have been available for the payment of such taxes, increases, and penalties by the administrator, executor, guardian, receiver, or assignee.

As used in this section, "probate" includes the nonprobate claim settlement procedure under chapter 11.42 RCW, and "executor" and "administrator" includes any notice agent acting under chapter 11.42 RCW.

[1994 c 221 § 69; 1988 c 64 § 21; 1975 1st ex.s. c 278 § 86; 1961 c 15 § 82.32.240. Prior: 1949 c 228 § 26; 1935 c 180 § 203; Rem. Supp. 1949 § 8370-203.]

Notes:

Effective dates--1994 c 221: See note following RCW 11.94.070.

Captions--Severability--1988 c 64: See RCW 83.100.904 and 83.100.905.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.245 Search for and seizure of property--Warrant--Procedure.

(1) When there is probable cause to believe that there is property within this state, not otherwise exempt from process or execution, in the possession or control of any taxpayer against

whom a tax warrant has been filed which remains unsatisfied, any judge of the superior court or district court in the county in which such property is located may, upon the request of the sheriff or agent of the department authorized to collect taxes, issue a warrant directed to such officers commanding the search for and seizure of the property described in the request for warrant.

(2) Application for, issuance, and execution and return of the warrant authorized by this section and for return of any property seized shall be in accordance with the criminal rules of the superior court and the justice court.

(3) The sheriff or agent of the department shall levy execution upon property seized pursuant to this section as provided in RCW 82.32.220 and 82.32.230.

(4) Nothing in this section shall require the application for and issuance of any warrant not otherwise required by law.

[1985 c 414 § 3.]

RCW 82.32.260 Payment condition to dissolution or withdrawal of corporation.

In the case of any corporation organized under the laws of this state, the courts shall not enter or sign any decree of dissolution, nor shall the secretary of state file in his office any certificate of dissolution, and in the case of any corporation organized under the laws of another jurisdiction and admitted to do business in this state, the secretary of state shall withhold the issuance of any certificate of withdrawal, until proof, in the form of a certificate from the department of revenue, has been furnished by the applicant for such dissolution or withdrawal, that every license fee, tax, increase, or penalty has been paid or provided for.

[1975 1st ex.s. c 278 § 87; 1961 c 15 § 82.32.260. Prior: 1935 c 180 § 204; RRS § 8370-204.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.265 Use of collection agencies to collect taxes outside the state.

(1) The department may retain, by written contract, collection agencies licensed under chapter 19.16 RCW or licensed under the laws of another state or the District of Columbia for the purpose of collecting from sources outside the state of Washington taxes including interest and penalties thereon imposed under this title and RCW 84.33.041.

(2) Only accounts represented by tax warrants filed in the superior court of a county in the state as provided by RCW 82.32.210 may be assigned to a collection agency, and no such assignment may be made unless the department has previously notified or has attempted to notify the taxpayer of his or her right to petition for correction of assessment within the time provided and in accordance with the procedures set forth in chapter 82.32 RCW.

(3) Collection agencies assigned accounts for collection under this section shall have only those remedies and powers that would be available to them as assignees of private creditors. However, nothing in this section limits the right to enforce the liability for taxes lawfully imposed under the laws of this state in the courts of another state or the District of Columbia as

provided by the laws of such jurisdictions and RCW 4.24.140 and 4.24.150.

(4) The account of the taxpayer shall be credited with the amounts collected by a collection agency before reduction for reasonable collection costs, including attorneys fees, that the department is authorized to negotiate on a contingent fee or other basis.

[1987 c 80 § 5; 1985 c 414 § 4.]

RCW 82.32.270 Accounting period prescribed.

The taxes imposed hereunder, and the returns required therefor, shall be upon a calendar year basis; but, if any taxpayer in transacting his business, keeps books reflecting the same on a basis other than the calendar year, he may, with consent of the department of revenue, make his returns, and pay taxes upon the basis of his accounting period as shown by the method of keeping the books of his business.

[1975 1st ex.s. c 278 § 88; 1961 c 15 § 82.32.270. Prior: 1935 c 180 § 205; RRS § 8370-205.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.280 Tax declared additional.

Taxes imposed hereunder shall be in addition to any and all other licenses, taxes, and excises levied or imposed by the state or any municipal subdivision thereof.

[1961 c 15 § 82.32.280. Prior: 1935 c 180 § 206; RRS § 8370-206.]

RCW 82.32.290 Unlawful acts--Penalties.

(1)(a) It shall be unlawful:

(i) For any person to engage in business without having obtained a certificate of registration as provided in this chapter;

(ii) For the president, vice-president, secretary, treasurer, or other officer of any company to cause or permit the company to engage in business without having obtained a certificate of registration as provided in this chapter;

(iii) For any person to tear down or remove any order or notice posted by the department;

(iv) For any person to aid or abet another in any attempt to evade the payment of any tax or any part thereof;

(v) For any purchaser to fraudulently sign a resale certificate without intent to resell the property purchased; or

(vi) For any person to fail or refuse to permit the examination of any book, paper, account, record, or other data by the department or its duly authorized agent; or to fail or refuse to permit the inspection or appraisal of any property by the department or its duly authorized agent; or to refuse to offer testimony or produce any record as required.

(b) Any person violating any of the provisions of this subsection (1) shall be guilty of a

gross misdemeanor in accordance with chapter 9A.20 RCW.

(2)(a) It shall be unlawful:

(i) For any person to engage in business after revocation of a certificate of registration;

(ii) For the president, vice-president, secretary, treasurer, or other officer of any company to cause or permit the company to engage in business after revocation of a certificate of registration; or

(iii) For any person to make any false or fraudulent return or false statement in any return, with intent to defraud the state or evade the payment of any tax or part thereof.

(b) Any person violating any of the provisions of this subsection (2) shall be guilty of a class C felony in accordance with chapter 9A.20 RCW.

(3) In addition to the foregoing penalties, any person who knowingly swears to or verifies any false or fraudulent return, or any return containing any false or fraudulent statement with the intent aforesaid, shall be guilty of the offense of perjury in the second degree; and any company for which a false return, or a return containing a false statement, as aforesaid, is made, shall be punished, upon conviction thereof, by a fine of not more than one thousand dollars. All penalties or punishments provided in this section shall be in addition to all other penalties provided by law.

[1985 c 414 § 2; 1975 1st ex.s. c 278 § 89; 1961 c 15 § 82.32.290. Prior: 1935 c 180 § 207; RRS § 8370-207.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.291 Resale certificate, unlawful use--Penalty--Rules.

Any person who uses a resale certificate to purchase items or services without payment of sales tax and who is not entitled to use the certificate for the purchase shall be assessed a penalty of fifty percent of the tax due, in addition to all other taxes, penalties, and interest due, on the improperly purchased item or service. The department may waive the penalty imposed under this section if it finds that the use of the certificate was due to circumstances beyond the taxpayer's control or if the certificate was properly used for purchases for dual purposes. The department shall define by rule what circumstances are considered to be beyond the taxpayer's control.

[1993 sp.s. c 25 § 703.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Resale certificates: RCW 82.04.470 and 82.08.130.

RCW 82.32.300 Department of revenue to administer--Chapters enforced by liquor control board.

The administration of this and chapters 82.04 through 82.27 RCW of this title is vested in

the department of revenue which shall prescribe forms and rules of procedure for the determination of the taxable status of any person, for the making of returns and for the ascertainment, assessment and collection of taxes and penalties imposed thereunder.

The department of revenue shall make and publish rules and regulations, not inconsistent therewith, necessary to enforce provisions of this chapter and chapters 82.02 through 82.23B and 82.27 RCW, and the liquor control board shall make and publish rules necessary to enforce chapters 82.24 and 82.26 RCW, which shall have the same force and effect as if specifically included therein, unless declared invalid by the judgment of a court of record not appealed from.

The department may employ such clerks, specialists, and other assistants as are necessary. Salaries and compensation of such employees shall be fixed by the department and shall be charged to the proper appropriation for the department.

The department shall exercise general supervision of the collection of taxes and, in the discharge of such duty, may institute and prosecute such suits or proceedings in the courts as may be necessary and proper.

[1997 c 420 § 9; 1983 c 3 § 222; 1975 1st ex.s. c 278 § 90; 1961 c 15 § 82.32.300. Prior: 1935 c 180 § 208, part; RRS § 8370-208, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.310 Immunity of officers, agents, etc., of the department of revenue acting in good faith.

When recovery is had in any suit or proceeding against an officer, agent, or employee of the department of revenue for any act done by him or for the recovery of any money exacted by or paid to him and by him paid over to the department, in the performance of his official duty, and the court certifies that there was probable cause for the act done by such officer, agent, or employee, or that he acted under the direction of the department or an officer thereof, no execution shall issue against such officer, agent, or employee, but the amount so recovered shall, upon final judgment, be paid by the department as an expense of operation.

[1975 1st ex.s. c 278 § 91; 1961 c 15 § 82.32.310. Prior: 1935 c 180 § 208, part; RRS § 8370-208, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.320 Revenue to state treasurer--Allocation for return or payment for less than the full amount due.

The department of revenue, on the next business day following the receipt of any payments hereunder, shall transmit them to the state treasurer, taking his or her receipt therefor. If a return or payment is submitted with less than the full amount of all taxes, interest, and penalties due, the department may allocate payments among applicable funds so as to minimize administrative costs to the extent practicable.

[1995 c 318 § 7; 1975 1st ex.s. c 278 § 92; 1961 c 15 § 82.32.320. Prior: 1935 c 180 § 209; RRS § 8370-209.]

Notes:

Effective date--1995 c 318: See note following RCW 82.04.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.330 Disclosure of return or tax information.

(1) For purposes of this section:

(a) "Disclose" means to make known to any person in any manner whatever a return or tax information;

(b) "Return" means a tax or information return or claim for refund required by, or provided for or permitted under, the laws of this state which is filed with the department of revenue by, on behalf of, or with respect to a person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists that are supplemental to, or part of, the return so filed;

(c) "Tax information" means (i) a taxpayer's identity, (ii) the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability deficiencies, overassessments, or tax payments, whether taken from the taxpayer's books and records or any other source, (iii) whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, (iv) a part of a written determination that is not designated as a precedent and disclosed pursuant to RCW 82.32.410, or a background file document relating to a written determination, and (v) other data received by, recorded by, prepared by, furnished to, or collected by the department of revenue with respect to the determination of the existence, or possible existence, of liability, or the amount thereof, of a person under the laws of this state for a tax, penalty, interest, fine, forfeiture, or other imposition, or offense: PROVIDED, That data, material, or documents that do not disclose information related to a specific or identifiable taxpayer do not constitute tax information under this section. Except as provided by RCW 82.32.410, nothing in this chapter shall require any person possessing data, material, or documents made confidential and privileged by this section to delete information from such data, material, or documents so as to permit its disclosure;

(d) "State agency" means every Washington state office, department, division, bureau, board, commission, or other state agency;

(e) "Taxpayer identity" means the taxpayer's name, address, telephone number, registration number, or any combination thereof, or any other information disclosing the identity of the taxpayer; and

(f) "Department" means the department of revenue or its officer, agent, employee, or representative.

(2) Returns and tax information shall be confidential and privileged, and except as authorized by this section, neither the department of revenue nor any other person may disclose any return or tax information.

(3) The foregoing, however, shall not prohibit the department of revenue from:

(a) Disclosing such return or tax information in a civil or criminal judicial proceeding or an administrative proceeding:

(i) In respect of any tax imposed under the laws of this state if the taxpayer or its officer or other person liable under Title 82 RCW is a party in the proceeding; or

(ii) In which the taxpayer about whom such return or tax information is sought and another state agency are adverse parties in the proceeding;

(b) Disclosing, subject to such requirements and conditions as the director shall prescribe by rules adopted pursuant to chapter 34.05 RCW, such return or tax information regarding a taxpayer to such taxpayer or to such person or persons as that taxpayer may designate in a request for, or consent to, such disclosure, or to any other person, at the taxpayer's request, to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person: PROVIDED, That tax information not received from the taxpayer shall not be so disclosed if the director determines that such disclosure would compromise any investigation or litigation by any federal, state, or local government agency in connection with the civil or criminal liability of the taxpayer or another person, or that such disclosure would identify a confidential informant, or that such disclosure is contrary to any agreement entered into by the department that provides for the reciprocal exchange of information with other government agencies which agreement requires confidentiality with respect to such information unless such information is required to be disclosed to the taxpayer by the order of any court;

(c) Disclosing the name of a taxpayer with a deficiency greater than five thousand dollars and against whom a warrant under RCW 82.32.210 has been either issued or filed and remains outstanding for a period of at least ten working days. The department shall not be required to disclose any information under this subsection if a taxpayer: (i) Has been issued a tax assessment; (ii) has been issued a warrant that has not been filed; and (iii) has entered a deferred payment arrangement with the department of revenue and is making payments upon such deficiency that will fully satisfy the indebtedness within twelve months;

(d) Disclosing the name of a taxpayer with a deficiency greater than five thousand dollars and against whom a warrant under RCW 82.32.210 has been filed with a court of record and remains outstanding;

(e) Publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

(f) Disclosing such return or tax information, for official purposes only, to the governor or attorney general, or to any state agency, or to any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions;

(g) Permitting the department of revenue's records to be audited and examined by the proper state officer, his or her agents and employees;

(h) Disclosing any such return or tax information to a peace officer as defined in RCW 9A.04.110 or county prosecuting attorney, for official purposes. The disclosure may be made only in response to a search warrant, subpoena, or other court order, unless the disclosure is for the purpose of criminal tax enforcement. A peace officer or county prosecuting attorney who receives the return or tax information may disclose that return or tax information only for use in

the investigation and a related court proceeding, or in the court proceeding for which the return or tax information originally was sought;

(i) Disclosing any such return or tax information to the proper officer of the internal revenue service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of this state;

(j) Disclosing any such return or tax information to the Department of Justice, the Bureau of Alcohol, Tobacco and Firearms of the Department of the Treasury, the Department of Defense, the United States Customs Service, the Coast Guard of the United States, and the United States Department of Transportation, or any authorized representative thereof, for official purposes;

(k) Publishing or otherwise disclosing the text of a written determination designated by the director as a precedent pursuant to RCW 82.32.410;

(l) Disclosing, in a manner that is not associated with other tax information, the taxpayer name, entity type, business address, mailing address, revenue tax registration numbers, North American industry classification system or standard industrial classification code of a taxpayer, and the dates of opening and closing of business. This subsection shall not be construed as giving authority to the department to give, sell, or provide access to any list of taxpayers for any commercial purpose;

(m) Disclosing such return or tax information that is also maintained by another Washington state or local governmental agency as a public record available for inspection and copying under the provisions of chapter 42.17 RCW or is a document maintained by a court of record not otherwise prohibited from disclosure;

(n) Disclosing such return or tax information to the United States department of agriculture for the limited purpose of investigating food stamp fraud by retailers;

(o) Disclosing to a financial institution, escrow company, or title company, in connection with specific real property that is the subject of a real estate transaction, current amounts due the department for a filed tax warrant, judgment, or lien against the real property; or

(p) Disclosing to a person against whom the department has asserted liability as a successor under RCW 82.32.140 return or tax information pertaining to the specific business of the taxpayer to which the person has succeeded.

(4)(a) The department may disclose return or taxpayer information to a person under investigation or during any court or administrative proceeding against a person under investigation as provided in this subsection (4). The disclosure must be in connection with the department's official duties relating to an audit, collection activity, or a civil or criminal investigation. The disclosure may occur only when the person under investigation and the person in possession of data, materials, or documents are parties to the return or tax information to be disclosed. The department may disclose return or tax information such as invoices, contracts, bills, statements, resale or exemption certificates, or checks. However, the department may not disclose general ledgers, sales or cash receipt journals, check registers, accounts

receivable/payable ledgers, general journals, financial statements, expert's workpapers, income tax returns, state tax returns, tax return workpapers, or other similar data, materials, or documents.

(b) Before disclosure of any tax return or tax information under this subsection (4), the department shall, through written correspondence, inform the person in possession of the data, materials, or documents to be disclosed. The correspondence shall clearly identify the data, materials, or documents to be disclosed. The department may not disclose any tax return or tax information under this subsection (4) until the time period allowed in (c) of this subsection has expired or until the court has ruled on any challenge brought under (c) of this subsection.

(c) The person in possession of the data, materials, or documents to be disclosed by the department has twenty days from the receipt of the written request required under (b) of this subsection to petition the superior court of the county in which the petitioner resides for injunctive relief. The court shall limit or deny the request of the department if the court determines that:

(i) The data, materials, or documents sought for disclosure are cumulative or duplicative, or are obtainable from some other source that is more convenient, less burdensome, or less expensive;

(ii) The production of the data, materials, or documents sought would be unduly burdensome or expensive, taking into account the needs of the department, the amount in controversy, limitations on the petitioner's resources, and the importance of the issues at stake; or

(iii) The data, materials, or documents sought for disclosure contain trade secret information that, if disclosed, could harm the petitioner.

(d) The department shall reimburse reasonable expenses for the production of data, materials, or documents incurred by the person in possession of the data, materials, or documents to be disclosed.

(e) Requesting information under (b) of this subsection that may indicate that a taxpayer is under investigation does not constitute a disclosure of tax return or tax information under this section.

(5) Any person acquiring knowledge of any return or tax information in the course of his or her employment with the department of revenue and any person acquiring knowledge of any return or tax information as provided under subsection (3)(f), (g), (h), (i), (j), or (n) of this section, who discloses any such return or tax information to another person not entitled to knowledge of such return or tax information under the provisions of this section, is guilty of a misdemeanor. If the person guilty of such violation is an officer or employee of the state, such person shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

[2000 c 173 § 1; 2000 c 106 § 1; 1998 c 234 § 1; 1996 c 184 § 5; 1995 c 197 § 1; 1991 c 330 § 1; 1990 c 67 § 1; 1985 c 414 § 9; 1984 c 138 § 12; 1969 ex.s. c 104 § 1; 1963 ex.s. c 28 § 10; 1961 c 15 § 82.32.330. Prior: 1943 c 156 § 12; 1935 c 180 § 210; Rem. Supp. 1943 § 8370-210.]

Notes:

Reviser's note: This section was amended by 2000 c 106 § 1 and by 2000 c 173 § 1, each without

reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--2000 c 173: "This act takes effect July 1, 2000." [2000 c 173 § 2.]

Effective date--2000 c 106: "This act takes effect July 1, 2000." [2000 c 106 § 13.]

Effective date--1996 c 184: See note following RCW 46.16.010.

Effective date--1995 c 197: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 197 § 2.]

RCW 82.32.340 Chargeoff of uncollectible taxes--Destruction of files and records.

(1) Any tax or penalty which the department of revenue deems to be uncollectible may be transferred from accounts receivable to a suspense account and cease to be accounted an asset. Any item transferred shall continue to be a debt due the state from the taxpayer and may at any time within twelve years from the filing of a warrant covering such amount with the clerk of the superior court be transferred back to accounts receivable for the purpose of collection. The department of revenue may charge off as finally uncollectible any tax or penalty which it deems uncollectible at any time after twelve years from the date that the last tax return for the delinquent taxpayer was or should have been filed if the department of revenue is satisfied that there are no cost-effective means of collecting the tax or penalty.

After any tax or penalty has been charged off as finally uncollectible under the provisions of this section, the department of revenue may destroy any or all files and records pertaining to the liability of any taxpayer for such tax or penalty.

The department of revenue, subject to the approval of the state records committee, may at the expiration of five years after the close of any taxable year, destroy any or all files and records pertaining to the tax liability of any taxpayer for such taxable year, who has fully paid all taxes, penalties and interest for such taxable year, or any preceding taxable year for which such taxes, penalties and interest have been fully paid. In the event that such files and records are reproduced on film pursuant to RCW 40.20.020 for use in accordance with RCW 40.20.030, the original files and records may be destroyed immediately after reproduction and such reproductions may be destroyed at the expiration of the above five-year period, subject to the approval of the state records committee.

(2) Notwithstanding subsection (1) of this section, the department may charge off any tax within its jurisdiction to collect that is owed by a taxpayer, including any penalty or interest thereon, if the department ascertains that the cost of collecting that tax would be greater than the total amount which is owed or likely in the near future to be owed by, and collectible from, the taxpayer.

[1989 c 78 § 3; 1985 c 414 § 1; 1979 1st ex.s. c 95 § 3; 1979 c 151 § 184; 1967 ex.s. c 89 § 4; 1965 ex.s. c 141 § 7; 1961 c 15 § 82.32.340. Prior: 1955 c 389 § 40; 1939 c 225 § 30; 1937 c 227 § 21; 1935 c 180 § 210(a); RRS § 8370-210a.]

RCW 82.32.350 Closing agreements authorized.

The department may enter into an agreement in writing with any person relating to the liability of such person in respect of any tax imposed by any of the preceding chapters of this

title for any taxable period or periods.

[1971 ex.s. c 299 § 23; 1961 c 15 § 82.32.350. Prior: 1945 c 251 § 1; Rem. Supp. 1945 § 8370-225.]

Notes:

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.32.360 Conclusive effect of agreements.

Upon approval of such agreement, evidenced by execution thereof by the department of revenue and the person so agreeing, the agreement shall be final and conclusive as to tax liability or tax immunity covered thereby, and, except upon a showing of fraud or malfeasance, or of misrepresentation of a material fact:

(1) The case shall not be reopened as to the matters agreed upon, or the agreement modified, by any officer, employee, or agent of the state, or the taxpayer, and

(2) In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

[1975 1st ex.s. c 278 § 93; 1961 c 15 § 82.32.360. Prior: 1945 c 251 § 2; Rem. Supp. 1945 § 8370-226.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.32.380 Revenues to be deposited in general fund.

The state treasurer, upon receipt of any payments of tax, penalty, interest, or fees collected hereunder shall deposit them to the credit of the state general fund or such other fund as may be provided by law.

[1961 c 15 § 82.32.380. Prior: 1945 c 249 § 10; 1943 c 156 § 12A, 1941 c 178 § 19(a); 1939 c 225 § 31; 1937 c 227 § 32; 1935 c 180 § 211; Rem. Supp. 1945 § 8370-211.]

RCW 82.32.390 Certain revenues to be deposited in water quality account.

The department of revenue shall deposit into the water quality account all moneys received from the imposition on consumers of the taxes under chapters 82.08 and 82.12 RCW on the sales or use of articles of tangible personal property which become or are to become an ingredient or component of new or existing water pollution control facilities and activities, as defined in RCW 70.146.020, which received full or partial funding from the water quality account.

[1986 c 3 § 15.]

Notes:

Severability--1986 c 3: See RCW 70.146.900.

Effective dates--1986 c 3: See note following RCW 82.24.027.

RCW 82.32.392 Certain revenues to be deposited in sulfur dioxide abatement account.

An amount equal to all sales and use taxes paid under chapters 82.08, 82.12, and 82.14 RCW, that were obtained from the sales of coal to, or use of coal by, a business for use at a generation facility, and that meet the requirements of RCW 70.94.630, shall be deposited in the sulfur dioxide abatement account under RCW 70.94.630.

[1997 c 368 § 9.]

Notes:

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

RCW 82.32.393 Thermal electric generation facilities with tax exemptions for air pollution control equipment--Payments upon cessation of operation. (Expires December 31, 2015.)

If a business is allowed an exemption under RCW 82.08.810, 82.12.810, 82.08.811, 82.12.811, or 84.36.487, and the business ceases operation of the facility for which the exemption is allowed, the business shall deposit into the displaced workers account established in RCW 50.12.280 an amount equal to the fair market value of one-quarter of the total sulfur dioxide allowances authorized by federal law available to the facility at the time of cessation of operation of the generation facility as if the allowances were sold for a period of ten years following the time of cessation of operation of the generation facility. This section expires December 31, 2015.

[1997 c 368 § 12.]

Notes:

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

RCW 82.32.394 Revenues from sale or use of leaded racing fuel to be deposited into the advanced environmental mitigation revolving account.

The department of revenue shall deposit into the advanced environmental mitigation revolving account, created in RCW 47.12.340, all moneys received from the imposition on consumers of the taxes under chapters 82.08 and 82.12 RCW on the sales or use of leaded racing fuel which is exempted from the motor vehicle fuel tax under RCW 82.38.081.

[1998 c 115 § 7.]

Notes:

Intent--1998 c 115 §§ 6 and 7: See note following RCW 82.38.081.

RCW 82.32.410 Written determinations as precedents.

(1) The director may designate certain written determinations as precedents.

(a) By rule adopted pursuant to chapter 34.05 RCW, the director shall adopt criteria which he or she shall use to decide whether a determination is precedential. These criteria shall include, but not be limited to, whether the determination clarifies an unsettled interpretation of

Title 82 RCW or where the determination modifies or clarifies an earlier interpretation.

(b) Written determinations designated as precedents by the director shall be made available for public inspection and shall be published by the department.

(c) The department shall disclose any written determination upon which it relies to support any assessment of tax, interest, or penalty against such taxpayer, after making the deletions provided by subsection (2) of this section.

(2) Before making a written determination available for public inspection under subsection (1) of this section, the department shall delete:

(a) The names, addresses, and other identifying details of the person to whom the written determination pertains and of another person identified in the written determination; and

(b) Information the disclosure of which is specifically prohibited by any statute applicable to the department of revenue, and the department may also delete other information exempted from disclosure by chapter 42.17 RCW or any other statute applicable to the department of revenue.

[2001 c 320 § 10; 1997 c 409 § 211; 1991 c 330 § 2.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Part headings--Severability--1997 c 409: See notes following RCW 43.22.051.

RCW 82.32.420 Year 2000 failure--No penalties or interest--Payment of tax. (*Expires December 31, 2006.*)

(1) Notwithstanding any other provision in this chapter, no interest or penalties may be imposed on any person because of the failure to pay excise taxes on or before the date due for payment if the person establishes that:

(a) The failure to pay was caused, in whole or in part, by a year 2000 failure associated with an electronic computing device;

(b) The year 2000 failure being asserted was not proximately caused by a failure of the person to update an electronic computing device, that is under his or her dominion or control, to be year 2000 compliant; and

(c) If it were not for the year 2000 failure, the person would have been able to satisfy the payment of taxes in a timely manner.

Payment of such taxes shall be made within thirty days after the year 2000 failure has been corrected or reasonably should have been corrected.

(2)(a) The definitions in RCW 4.22.080 apply to this section unless the context clearly requires otherwise.

(b) As used in this section, unless the context clearly requires otherwise, "person" means a natural person or a small business as defined in RCW 19.85.020.

(3) This section does not affect those transactions upon which a default has occurred before any disruption of financial or data transfer operations attributable to a year 2000 failure.

(4) This section does not apply to any claim or cause of action filed after December 31, 2003.

(5) This section expires December 31, 2006.

[1999 c 369 § 5.]

Notes:

Effective date--1999 c 369: See note following RCW 4.22.080.

RCW 82.32.430 Liability for tax rate calculation errors.

A person who collects and remits sales or use tax to the department and who calculates the tax using geographic information system technology developed and provided by the department shall be held harmless and is not liable for the difference in amount due nor subject to penalties or interest in regards to rate calculation errors resulting from the proper use of such technology.

[2001 c 320 § 11; 2000 c 104 § 4.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Findings--Intent--Effective date--2000 c 104: See notes following RCW 82.14.055.

RCW 82.32.440 Project on sales and use tax exemption requirements.

(1) The department is authorized to enter into agreements with sellers who meet the criteria in this section for a project on sales and use tax exemption requirements. This project will allow the use of electronic data collection in lieu of paper certificates otherwise required by law, including the use of electronic signatures.

(2) The object of the project is to determine whether using an electronic system and reviewing the data regarding the exempt transactions provides the same level of reliability as the current system while lessening the burden on the seller.

(3) A business making both sales taxable and exempt under chapter 82.08 or 82.12 RCW, that has electronic data-collecting capabilities, and that wishes to participate in the project may make application to the department in such form and manner as the department may require. To be eligible for such participation, a seller must demonstrate its capability to take part in the project and to provide data to the department in a form in which the data can be used by the department. The department is not required to accept all applicants in this project and is not required to provide any reason for not selecting a participant. A seller selected as a participant may be relieved of other sales and use tax exemption documentation requirements provided by law as covered by the project, and will be relieved of the good faith requirement under RCW 82.08.050 to the extent that it has made available to the department the data required by the project.

[2001 c 116 § 2.]

NOTES:

Findings--2001 c 116: "The legislature finds that current sales and use tax exemption documentation requirements are often confusing and burdensome for retailers, taxpayers, and the state. Additionally, the legislature notes the national efforts under way to simplify and streamline the sales and use tax, and that those

efforts include a new system for retailers to use in processing sales and use tax exemptions. The legislature further finds that it would be beneficial to the state and its residents to allow for the simplification of sales and use tax exemption requirements." [2001 c 116 § 1.]

RCW 82.32.450 Natural or manufactured gas, electricity--Maximum combined credits and deferrals allowed--Availability of credits and deferrals.

(1) The total combined credits and deferrals that may be taken under RCW 82.04.447, 82.12.024, and 82.16.0495 shall not exceed two million five hundred thousand dollars in any fiscal year. Each person is limited to no more than a total of one million five hundred thousand dollars in tax deferred and credit allowed in any fiscal year in which more than one person takes tax credits and claims tax deferral. The department may require reporting of the credits taken and amounts deferred in a manner and form as is necessary to keep a running total of the amounts.

(2) Credits and deferred tax are available on a first come basis. Priority for tax credits and deferrals among approved applicants shall be designated based on the first actual consumption of gas under RCW 82.04.447 or 82.12.024, or on the first actual use of electricity under RCW 82.16.0495, by each approved applicant. The department shall disallow any credits or deferred tax, or portion thereof, that would cause the total amount of credits taken and deferred taxes claimed to exceed the fiscal year cap or to exceed the per person fiscal year cap. If the fiscal cap is reached or exceeded[,] the department shall notify those persons who have approved applications under RCW 82.04.447, 82.12.024, and 82.16.0495 that no more credits may be taken or tax deferred during the remainder of the fiscal year. In addition, the department shall provide written notice to any person who has taken any tax credits or claimed any deferred tax in excess of the fiscal year cap. The notice shall indicate the amount of tax due and shall provide that the tax be paid within thirty days from the date of such notice.

(3) No portion of an application for credit or deferral disallowed under this section may be carried back or carried forward nor may taxes ineligible for credit or deferral due to the fiscal cap having been reached or exceeded be carried forward or carried backward.

[2001 c 214 § 12.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 82.32.480 Washington forest products commission--Disclosure of taxpayer information.

The forest products commission, created pursuant to chapter 15.100 RCW, constitutes a state agency for purposes of applying the exemption contained in RCW 82.32.330(3)(f) for the disclosure of taxpayer information by the department. Disclosure of return or tax information may be made only to employees of the commission and not to commission members. Employees are authorized to use this information in accordance with RCW 15.100.100(4). Employees are subject to all civil and criminal penalties provided under RCW 82.32.330 for disclosures made to another person not entitled under the provisions of this section or RCW 15.100.100 to

knowledge of such information.

[2001 c 314 § 20.]

NOTES:

Findings--Construction--Severability--2001 c 314: See RCW 15.100.010, 15.100.900, and 15.100.901.

Chapter 82.32A RCW
TAXPAYER RIGHTS AND RESPONSIBILITIES

Sections

82.32A.002	Short title.
82.32A.005	Finding.
82.32A.010	Administration of chapter.
82.32A.020	Rights.
82.32A.030	Responsibilities.
82.32A.040	Taxpayer rights advocate.
82.32A.050	Taxpayer services program.
82.32A.900	Severability--1991 c 142.

Notes:

Refunds of erroneous or excessive payments: RCW 43.88.170.

RCW 82.32A.002 Short title.

This chapter shall be known and cited as "Washington taxpayers' rights and responsibilities."

[1991 c 142 § 1.]

RCW 82.32A.005 Finding.

(1) The legislature finds that taxes are one of the most sensitive points of contact between citizens and their government, and that there is a delicate balance between revenue collection and taxpayers' rights and responsibilities. The rights, privacy, and property of Washington taxpayers should be protected adequately during the process of the assessment and collection of taxes.

(2) The legislature further finds that the Washington tax system is based largely on voluntary compliance and that taxpayers have a responsibility to inform themselves about applicable tax laws. The legislature also finds that the rights of the taxpayers and their attendant responsibilities are best implemented where the department of revenue provides accurate tax information, instructions, forms, administrative policies, and procedures to assist taxpayers to voluntarily comply with the provisions of the revenue act, Title 82 RCW, and where taxpayers cooperate in the administration of these provisions.

[1991 c 142 § 2.]

RCW 82.32A.010 Administration of chapter.

The department of revenue shall administer this chapter. The department of revenue shall adopt or amend rules as may be necessary to fully implement this chapter and the rights established under this chapter.

[1991 c 142 § 3.]

RCW 82.32A.020 Rights.

The taxpayers of the state of Washington have:

(1) The right to a written explanation of the basis for any tax deficiency assessment, interest, and penalties at the time the assessments are issued;

(2) The right to rely on specific, official written advice and written tax reporting instructions from the department of revenue to that taxpayer, and to have interest, penalties, and in some instances, tax deficiency assessments waived where the taxpayer has so relied to their proven detriment;

(3) The right to redress and relief where tax laws or rules are found to be unconstitutional by the final decision of a court of record and the right to prompt administrative remedies in such cases;

(4) The right to confidentiality and protection from public inquiry regarding financial and business information in the possession of the department of revenue in accordance with the requirements of RCW 82.32.330;

(5) The right to receive, upon request, clear and current tax instructions, rules, procedures, forms, and other tax information; and

(6) The right to a prompt and independent administrative review by the department of revenue of a decision to revoke a tax registration, and to a written determination that either sustains the revocation or reinstates the registration.

[1991 c 142 § 4.]

RCW 82.32A.030 Responsibilities.

To ensure consistent application of the revenue laws, taxpayers have certain responsibilities under chapter 82.32 RCW, including, but not limited to, the responsibility to:

(1) Register with the department of revenue;

(2) Know their tax reporting obligations, and when they are uncertain about their obligations, seek instructions from the department of revenue;

(3) Keep accurate and complete business records;

(4) File accurate returns and pay taxes in a timely manner;

(5) Ensure the accuracy of the information entered on their tax returns;

(6) Substantiate claims for refund;

(7) Timely pay all taxes after closing a business and request cancellation of registration

number; and

- (8) Timely respond to communications from the department of revenue.

[1991 c 142 § 5.]

RCW 82.32A.040 Taxpayer rights advocate.

The director of revenue shall appoint a taxpayer rights advocate. The advocate shall be responsible for directly assisting taxpayers and their representatives to assure their understanding and utilization of the policies, processes, and procedures available to them in the resolution of problems.

[1991 c 142 § 6.]

RCW 82.32A.050 Taxpayer services program.

The department of revenue shall maintain a taxpayer services program consisting of, but not limited to:

- (1) Providing taxpayer assistance in the form of information, education, and instruction in person, by telephone, or by correspondence;
- (2) Conducting tax workshops at locations most conveniently accessible to the majority of taxpayers affected; and
- (3) Publishing written bulletins, instructions, current revenue laws, rules, court decisions, and interpretive rulings of the department of revenue.

[1991 c 142 § 7.]

RCW 82.32A.900 Severability--1991 c 142.

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

[1991 c 142 § 12.]

**Chapter 82.33 RCW
ECONOMIC AND REVENUE FORECASTS**

Sections

- | | |
|-----------|--|
| 82.33.010 | Economic and revenue forecast council--Oversight and approval of economic and revenue forecasts. |
| 82.33.020 | Economic and revenue forecast supervisor--Economic and revenue forecasts--Submittal of forecasts--Estimated tuition fees revenue. |
| 82.33.030 | Alternative economic and revenue forecasts to be provided at the request of the legislative evaluation and accountability program committee. |

82.33.040 Economic and revenue forecast work group--Availability of information to group--Provision of technical support to economic and revenue forecast council--Meetings.

RCW 82.33.010 Economic and revenue forecast council--Oversight and approval of economic and revenue forecasts.

(1) The economic and revenue forecast council is hereby created. The council shall consist of two individuals appointed by the governor and four individuals, one of whom is appointed by the chairperson of each of the two largest political caucuses in the senate and house of representatives. The chair of the council shall be selected from among the four caucus appointees. The council may select such other officers as the members deem necessary.

(2) The council shall employ an economic and revenue forecast supervisor to supervise the preparation of all economic and revenue forecasts. As used in this chapter, "supervisor" means the economic and revenue forecast supervisor. Approval by an affirmative vote of at least five members of the council is required for any decisions regarding employment of the supervisor. Employment of the supervisor shall terminate after each term of three years. At the end of the first year of each three-year term the council shall consider extension of the supervisor's term by one year. The council may fix the compensation of the supervisor. The supervisor shall employ staff sufficient to accomplish the purposes of this section.

(3) The economic and revenue forecast council shall oversee the preparation of and approve, by an affirmative vote of at least four members, the official, optimistic, and pessimistic state economic and revenue forecasts prepared under RCW 82.33.020. If the council is unable to approve a forecast before a date required in RCW 82.33.020, the supervisor shall submit the forecast without approval and the forecast shall have the same effect as if approved by the council.

(4) A council member who does not cast an affirmative vote for approval of the official economic and revenue forecast may request, and the supervisor shall provide, an alternative economic and revenue forecast based on assumptions specified by the member.

(5) Members of the economic and revenue forecast council shall serve without additional compensation but shall be reimbursed for travel expenses in accordance with RCW 44.04.120 while attending sessions of the council or on official business authorized by the council. Nonlegislative members of the council shall be reimbursed for travel expenses in accordance with RCW 43.03.050 and 43.03.060.

[1990 c 229 § 1; 1984 c 138 § 4. Formerly RCW 82.01.130.]

Notes:

Effective date--1990 c 229: See note following RCW 41.06.087.

RCW 82.33.020 Economic and revenue forecast supervisor--Economic and revenue forecasts--Submittal of forecasts--Estimated tuition fees revenue.

(1) Four times each year the supervisor shall prepare, subject to the approval of the economic and revenue forecast council under RCW 82.33.010:

- (a) An official state economic and revenue forecast;
- (b) An unofficial state economic and revenue forecast based on optimistic economic and revenue projections; and
- (c) An unofficial state economic and revenue forecast based on pessimistic economic and revenue projections.

(2) The supervisor shall submit forecasts prepared under this section, along with any unofficial forecasts provided under RCW 82.33.010, to the governor and the members of the committees on ways and means and the chairs of the committees on transportation of the senate and house of representatives and the chair of the legislative transportation committee, including one copy to the staff of each of the committees, on or before November 20th, February 20th in the even-numbered years, March 20th in the odd-numbered years, June 20th, and September 20th. All forecasts shall include both estimated receipts and estimated revenues in conformance with generally accepted accounting principles as provided by RCW 43.88.037.

(3) All agencies of state government shall provide to the supervisor immediate access to all information relating to economic and revenue forecasts. Revenue collection information shall be available to the supervisor the first business day following the conclusion of each collection period.

(4) The economic and revenue forecast supervisor and staff shall co-locate and share information, data, and files with the tax research section of the department of revenue but shall not duplicate the duties and functions of one another.

(5) As part of its forecasts under subsection (1) of this section, the supervisor shall provide estimated revenue from tuition fees as defined in RCW 28B.15.020.

[1992 c 231 § 34; 1990 c 229 § 2. Prior: 1987 c 505 § 79; 1987 c 502 § 10; 1986 c 112 § 2; 1984 c 138 § 1. Formerly RCW 82.01.120.]

Notes:

Effective date--1992 c 231: See note following RCW 28B.10.016.

Effective date--1990 c 229: See note following RCW 41.06.087.

RCW 82.33.030 Alternative economic and revenue forecasts to be provided at the request of the legislative evaluation and accountability program committee.

The administrator of the legislative evaluation and accountability program committee may request, and the supervisor shall provide, alternative economic and revenue forecasts based on assumptions specified by the administrator.

[1984 c 138 § 3. Formerly RCW 82.01.125.]

Notes:

Legislative evaluation and accountability program committee: Chapter 44.48 RCW.

RCW 82.33.040 Economic and revenue forecast work group--Availability of information to group--Provision of technical support to economic and revenue forecast council--Meetings.

(1) To promote the free flow of information and to promote legislative input in the preparation of forecasts, immediate access to all information relating to economic and revenue forecasts shall be available to the economic and revenue forecast work group, hereby created. Revenue collection information shall be available to the economic and revenue forecast work group the first business day following the conclusion of each collection period. The economic and revenue forecast work group shall consist of one staff member selected by the executive head or chairperson of each of the following agencies or committees:

- (a) Department of revenue;
- (b) Office of financial management;
- (c) Legislative evaluation and accountability program committee;
- (d) Ways and means committee of the senate; and
- (e) Ways and means committee of the house of representatives.

(2) The economic and revenue forecast work group shall provide technical support to the economic and revenue forecast council. Meetings of the economic and revenue forecast work group may be called by any member of the group for the purpose of assisting the economic and revenue forecast council, reviewing the state economic and revenue forecasts, or reviewing monthly revenue collection data or for any other purpose which may assist the economic and revenue forecast council.

[1986 c 158 § 23; 1984 c 138 § 5. Formerly RCW 82.01.135.]

Chapter 82.33A RCW ECONOMIC CLIMATE COUNCIL

Sections

82.33A.005	Intent.
82.33A.010	Council--Created--Selection of benchmarks--Access to agency information.
82.33A.020	Advisory committee--Membership--Duties--Meetings--Travel expenses.

RCW 82.33A.005 Intent.

The citizens of Washington should enjoy a high quality of life, which requires a healthy state economy. To achieve this goal, the legislature recognizes that the state must be able to compete economically at a national and international level. It is critical to the economic well-being of the citizens of this state that the legislature strive to continually improve the state's economic climate. Therefore, the legislature intends to provide a mechanism whereby the information necessary to achieve this goal is available on a timely and reliable basis.

[1996 c 152 § 1.]

RCW 82.33A.010 Council--Created--Selection of benchmarks--Access to agency

information.

(1) The economic climate council is hereby created.

(2) The council shall select a series of no more than ten benchmarks that characterize the competitive environment of the state. The benchmarks should be indicators of the cost of doing business; the education and skills of the work force; a sound infrastructure; and the quality of life. In selecting the appropriate benchmarks, the council shall use the following criteria:

(a) The availability of comparative information for other states and countries;

(b) The timeliness with which benchmark information can be obtained; and

(c) The accuracy and validity of the benchmarks in measuring the economic climate indicators named in this section.

(3) Each year the council shall prepare an official state economic climate report on the present status of benchmarks, changes in the benchmarks since the previous report, and the reasons for the changes. The reports shall include current benchmark comparisons with other states and countries, and an analysis of factors related to the benchmarks that may affect the ability of the state to compete economically at the national and international level.

(4) All agencies of state government shall provide to the council immediate access to all information relating to economic climate reports.

[1998 c 245 § 168; 1996 c 152 § 2.]

RCW 82.33A.020 Advisory committee--Membership--Duties--Meetings--Travel expenses.

(1) The economic climate council shall create an advisory committee to assist the council in selecting benchmarks and developing economic climate reports and benchmarks. The advisory committee shall provide for a process to ensure public participation in the selection of the benchmarks. The advisory committee shall consist of no more than seven members. At least two of the members of the advisory committee shall have experience in and represent business, and at least two of the members shall have experience in and represent labor. All of the members of the advisory committee shall have special expertise and interest in the state's economic climate and competitive strategies. Appointments to the advisory committee shall be recommended by the chair of the council and approved by a two-thirds vote of the council. The chair of the advisory committee shall be selected by the members of the committee.

(2) The advisory committee shall meet as determined by the chair of the committee until September 30, 1996, and shall meet at least twice per year thereafter in advance of the economic climate reports due on March 31st and September 30th of each year.

(3) Members of the advisory council shall serve without compensation but shall be reimbursed for travel expenses in accordance with RCW 43.03.050 and 43.03.060 while attending meetings of the advisory committee, sessions of the economic climate council, or on official business authorized by the council.

[1996 c 152 § 4.]

Chapter 82.34 RCW
POLLUTION CONTROL FACILITIES--TAX EXEMPTIONS AND CREDITS

Sections

82.34.010	Definitions.
82.34.015	Limitations on the issuance of certificates under RCW 82.34.010(5) (b) and (c).
82.34.020	Application for certificate--Filing--Form--Contents.
82.34.030	Approval of application by control agency--Notice to department--Hearing--Appeal to state air pollution control board.
82.34.040	Rules.
82.34.050	Original acquisition of facility exempt from sales and use taxes--Election to take tax credit in lieu of exemption.
82.34.060	Application for final cost determination as to existing or new facility--Filing--Form--Contents--Approval--Determination of costs--Credits against taxes imposed by chapters 82.04, 82.12, 82.16 RCW--Limitations.
82.34.075	Light and power business--Exempt from sales and use tax on installation and acquisition of a qualifying facility.
82.34.090	Certified mail--Use of in sending certificates or notice of refusal to issue certificates.
82.34.100	Revision of prior findings of appropriate control agency--Grounds for modification or revocation of certificate or supplement--Exemptions from revocation.
82.34.110	Administrative and judicial review.
82.34.900	Severability--1967 ex.s. c 139.
82.34.901	Severability--1981 2nd ex.s. c 9.

RCW 82.34.010 Definitions.

Unless a different meaning is plainly required by the context, the following words as hereinafter used in this chapter shall have the following meanings:

(1) "Facility" shall mean an "air pollution control facility" or a "water pollution control facility" as herein defined: (a) "Air pollution control facility" includes any treatment works, control devices and disposal systems, machinery, equipment, structures, property or any part or accessories thereof, installed or acquired for the primary purpose of reducing, controlling or disposing of industrial waste which if released to the outdoor atmosphere could cause air pollution. "Air pollution control facility" shall not mean any motor vehicle air pollution control devices used to control the emission of air contaminants from any motor vehicle. (b) "Water pollution control facility" includes any treatment works, control device or disposal system, machinery, equipment, structures, property or any accessories thereof installed or acquired for the primary purpose of reducing, controlling or disposing of sewage and industrial waste which if released to a water course could cause water pollution: PROVIDED, That the word "facility" shall not be construed to include any control device, machinery, equipment, structure, disposal system or other property installed or constructed: For a municipal corporation other than for coal-fired, steam electric generating plants constructed and operated pursuant to chapter 54.44 RCW for which an application for a certificate was made no later than December 31, 1969, together with any air or water pollution control facility improvement which may be made hereafter to such plants; or for the primary purpose of connecting any commercial establishment

with the waste collecting facilities of public or privately owned utilities: PROVIDED FURTHER, That the word "facility" shall not include any control device, machinery, equipment, structure, disposal system, or other property installed or constructed with the proceeds derived from the sale of industrial revenue bonds issued under chapter 39.84 RCW.

(2) "Industrial waste" shall mean any liquid, gaseous, radioactive or solid waste substance or combinations thereof resulting from any process of industry, manufacture, trade or business, or from the development or recovery of any natural resources.

(3) "Treatment works" or "control device" shall mean any machinery, equipment, structure or property which is installed, constructed or acquired for the primary purpose of controlling air or water pollution and shall include, but shall not be limited to such devices as precipitators, scrubbers, towers, filters, baghouses, incinerators, evaporators, reservoirs, aerators used for the purpose of treating, stabilizing, incinerating, holding, removing or isolating sewage and industrial wastes.

(4) "Disposal system" shall mean any system containing treatment works or control devices and includes but is not limited to pipelines, outfalls, conduits, pumping stations, force mains, solids handling equipment, instrumentation and monitoring equipment, ducts, fans, vents, hoods and conveyors and all other construction, devices, appurtenances and facilities used for collecting or conducting, sewage and industrial waste to a point of disposal, treatment or isolation except that which is necessary to manufacture of products.

(5) "Certificate" shall mean a pollution control tax exemption and credit certificate for which application has been made not later than December 31, 1969, except as follows:

(a) With respect to a facility required to be installed, such application will be deemed timely made if made not later than November 30, 1981, and within one year after the effective date of specific requirements for such facility promulgated by the appropriate control agency.

(b) With respect to a water pollution control facility for which an application was made in anticipation of specific requirements for such facility being promulgated by the appropriate control agency, an application will be deemed timely made if made during November, 1981, and subsequently denied, and if an appeal of the agency's denial of the application was filed in a timely manner.

(c) With respect to a facility for which plans and specifications were approved by the appropriate control agency, an application will be deemed timely made if made during November, 1981, and subsequently denied, and if an appeal of the agency's denial of the application was filed in a timely manner.

(d) For the purposes of (a), (b), and (c) of this subsection, "facility" means a facility installed in an industrial, manufacturing, waste disposal, utility, or other commercial establishment which is in operation or under construction as of July 30, 1967.

(6) "Appropriate control agency" shall mean the department of ecology; or the operating local or regional air pollution control agency within whose jurisdiction a facility is or will be located, or the department of ecology, where the facility is not or will not be located within the area of an operating local or regional air pollution control agency, or where the department of ecology has assumed jurisdiction.

(7) "Department" shall mean the department of revenue.

[1988 c 127 § 36; 1984 c 42 § 1; 1981 2nd ex.s. c 9 § 1; 1980 c 175 § 1; 1967 ex.s. c 139 § 1.]

RCW 82.34.015 Limitations on the issuance of certificates under RCW 82.34.010(5)(b) and (c).

The department shall not issue a certificate under RCW 82.34.010(5)(b) before July 1, 1985, or before the promulgation of specific requirements for such facility by the appropriate control agency, whichever is later. The department shall not issue a certificate under RCW 82.34.010(5)(c) before July 1, 1985.

[1984 c 42 § 2.]

RCW 82.34.020 Application for certificate--Filing--Form--Contents.

An application for a certificate shall be filed with the department not later than November 30, 1981, and in such manner and in such form as may be prescribed by the department. The application shall contain estimated or actual costs, plans and specifications of the facility including all materials incorporated or to be incorporated therein and a list describing, and showing the cost, of all equipment acquired or to be acquired by the applicant for the purpose of pollution control, together with the operating procedure for the facility, or a time schedule for the acquisition and installation or attachment of the facility and the proposed operating procedure for such facility.

[1981 2nd ex.s. c 9 § 2; 1967 ex.s. c 139 § 2.]

RCW 82.34.030 Approval of application by control agency--Notice to department--Hearing--Appeal to state air pollution control board.

A certificate shall be issued by the department within thirty days after approval of the application by the appropriate control agency. Such approval shall be given when it is determined that the facility is designed and is operated or is intended to be operated primarily for the control, capture and removal of pollutants from the air or for the control and reduction of water pollution and that the facility is suitable, reasonably adequate, and meets the intent and purposes of chapter 70.94 RCW or chapter 90.48 RCW, as the case may be, and it shall notify the department of its findings within thirty days of the date on which the application was submitted to it for approval. In making such determination, the appropriate control agency shall afford to the applicant an opportunity for a hearing: PROVIDED, That if the local or regional air pollution control agency fails to act or if the applicant feels aggrieved by the action of the local or regional air pollution control agency, such applicant may appeal to the state air pollution control board pursuant to rules and regulations established by that board.

[1967 ex.s. c 139 § 3.]

RCW 82.34.040 Rules.

The department may adopt such rules as it deems necessary for the administration of this chapter subject to the provisions of RCW 34.05.310 through 34.05.395. Such rules shall not abridge the authority of the appropriate control agency as provided in this chapter or any other law.

[1989 c 175 § 177; 1967 ex.s. c 139 § 4.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 82.34.050 Original acquisition of facility exempt from sales and use taxes--Election to take tax credit in lieu of exemption.

(1) The original acquisition of a facility by the holder of a certificate shall be exempt from sales tax imposed by chapter 82.08 RCW and use tax imposed by chapter 82.12 RCW when the due date for payment of such taxes is subsequent to the effective date of the certificate: PROVIDED, That the exemption of this section shall not apply to servicing, maintenance, repairs, and replacement of parts after a facility is complete and placed in operation. Sales and use taxes paid by a holder of a certificate with respect to expenditures incurred for acquisition of a facility prior to the issuance of a certificate covering such facility may be claimed as a tax credit as provided in subsection (2) of this section.

(2) Subsequent to July 30, 1967 the holder of the certificate may, in lieu of accepting the tax exemption provided for in this section, elect to take a tax credit in the total amount of the exemption for the facility covered by such certificate against any future taxes to be paid pursuant to chapters 82.04, 82.12 and 82.16 RCW.

[2000 c 103 § 12; 1975 1st ex.s. c 158 § 1; 1967 ex.s. c 139 § 5.]

Notes:

Effective date--1975 1st ex.s. c 158: "The provisions of this amendatory act shall be applicable with respect to applications for a pollution control tax exemption and credit certificate made to the department of revenue on or after January 1, 1975." [1975 1st ex.s. c 158 § 5.]

RCW 82.34.060 Application for final cost determination as to existing or new facility--Filing--Form--Contents--Approval--Determination of costs--Credits against taxes imposed by chapters 82.04, 82.12, 82.16 RCW--Limitations.

(1) On and after July 30, 1967, an application for a determination of the cost of an existing or newly completed pollution control facility may be filed with the department in such manner and in such form as may be prescribed by the department. The application shall contain the final cost figures for the installation of the facility and reasonable supporting documents and other proof as required by the department. In the event such facility is not already covered by a certificate issued for the purpose of authorizing the tax exemption or credit provided for in this chapter, the department shall seek the approval of the facility from the appropriate control agency. For any application for a certificate or supplement which was filed with the department

not later than November 30, 1981, the department shall determine the final cost of the pollution control facility and issue a supplement to the existing certificate or an original certificate stating the cost of the pollution control facility: PROVIDED, That the cost of an existing pollution control facility shall be the depreciated value thereof at the time of application filed pursuant to this section.

(2) When the operation of a facility has commenced and a certificate pertaining thereto has been issued, a credit may be claimed against taxes imposed pursuant to chapters 82.04, 82.12 and 82.16 RCW. The amount of such credit shall be two percent of the cost of a facility covered by the certificate for each year the certificate remains in force. Such credits shall be cumulative and shall be subject only to the following limitations:

(a) No credit exceeding fifty percent of the taxes payable under chapters 82.04, 82.12 and 82.16 RCW shall be allowed in any reporting period;

(b) The net commercial value of any materials captured or recovered through use of a facility shall, first, reduce the credit allowable in the current reporting period and thereafter be applied to reduce any credit balance allowed and not yet utilized: PROVIDED, That for the purposes of this chapter the determination of "net commercial value" shall not include a deduction for the cost or depreciation of the facility.

(c) The total cumulative amount of such credits allowed for any facility covered by a certificate shall not exceed fifty percent of the cost of such facility.

(d) The total cumulative amount of credits against state taxes authorized by this chapter shall be reduced by the total amount of any federal investment credit or other federal tax credit actually received by the certificate holder applicable to the facility. This reduction shall be made as an offset against the credit claimed in the first reporting period following the allowance of such investment credit, and thereafter as an offset against any credit balance as it shall become available to the certificate holder.

(3) Applicants and certificate holders shall provide the department with information showing the net commercial value of materials captured or recovered by a facility and shall make all pertinent books and records available for examination by the department for the purposes of determining the credit provided by this chapter.

[1981 2nd ex.s. c 9 § 3; 1967 ex.s. c 139 § 6.]

RCW 82.34.075 Light and power business--Exempt from sales and use tax on installation and acquisition of a qualifying facility. (Expires June 30, 2003.)

(1) The following definitions apply throughout this section:

(a) "Qualifying facility" means an air pollution control facility as that term is defined in RCW 82.34.010(1)(a) to be installed or acquired for a thermal electric peaking plant with a capacity of less than one hundred megawatts and which is approved pursuant to the Washington clean air act, chapter 70.94 RCW.

(b) "Thermal electric peaking plant" means a natural gas-fired thermal electric generating facility operated by a light and power business and placed into service between January 1, 1978, and December 31, 1984, and that is registered for the calendar year 2000 pursuant to RCW

70.94.151.

(c) "Light and power business" has the same meaning as in RCW 82.16.010.

(2) A light and power business is exempt from sales tax on the installation or acquisition of up to two qualifying facilities after January 1, 2001, as provided in this section. Upon written request of a light and power business to which the approval issued under chapter 70.94 RCW is attached, the department shall make a determination as to whether a plant is a thermal electric peaking plant acquiring or installing a qualifying facility eligible under this section. The department shall consult with the department of community, trade, and economic development and the department of ecology in making the determination. If the determination is in the affirmative, the department shall issue the light and power business a sales and use tax exemption certificate in a form and manner as deemed appropriate by the department.

(3) The charges for installation or acquisition of a qualifying facility by the holder of the certificate are exempt from sales tax imposed under chapter 82.08 RCW and use tax imposed under chapter 82.12 RCW. The purchaser must provide the seller with a copy of the sales and use tax exemption certificate. The seller shall retain a copy of the certificate for the seller's files.

(4) The exemption in this section is limited to the installation or acquisition of a qualifying facility and does not apply to servicing, maintenance, operation, or repairs of a thermal electric peaking plant or of an air pollution control facility.

(5) This section expires June 30, 2003.

[2001 c 214 § 32.]

NOTES:

Severability--Effective date--2001 c 214: See notes following RCW 80.50.010.

Findings--2001 c 214: See note following RCW 39.35.010.

RCW 82.34.090 Certified mail--Use of in sending certificates or notice of refusal to issue certificates.

The department shall send a certificate or supplement when issued, by certified mail to the applicant. Notice of the department's refusal to issue a certificate or supplement shall likewise be sent to the applicant by certified mail.

[1967 ex.s. c 139 § 9.]

RCW 82.34.100 Revision of prior findings of appropriate control agency--Grounds for modification or revocation of certificate or supplement--Exemptions from revocation.

(1) The department of ecology, after notice to the department and the applicant and after affording the applicant an opportunity for a hearing, shall, on its own initiative or on complaint of the local or regional air pollution control agency in which an air pollution control facility is located, or is expected to be located, revise the prior findings of the appropriate control agency whenever any of the following appears:

(a) The certificate or supplement thereto was obtained by fraud or misrepresentation, or the holder of the certificate has failed substantially without good cause to proceed with the

construction, reconstruction, installation or acquisition of a facility or without good cause has failed substantially to operate the facility for the purpose specified by the appropriate control agency in which case the department shall modify or revoke the certificate. If the certificate and/or supplement are revoked, all applicable taxes from which an exemption has been secured under this chapter or against which the credit provided for by this chapter has been claimed shall be immediately due and payable with the maximum interest and penalties prescribed by applicable law. No statute of limitations shall operate in the event of fraud or misrepresentation.

(b) The facility covered by the certificate or supplement thereto is no longer operated primarily for the purpose of the control or reduction of water pollution or the control, capture, and removal of pollutants from the air, as the case may be, or is no longer suitable or reasonably adequate to meet the intent and purposes of chapter 70.94 RCW or chapter 90.48 RCW, in which case the certificate shall be modified or revoked.

(2) A certificate, or supplement thereto, issued pursuant to RCW 82.34.030 may not be revoked if:

(a) The facility is modified, but is still operated primarily for the purpose of the control or reduction of water pollution or the control, capture, and removal of pollutants from the air and is reasonably adequate to meet the intent and purposes of chapter 70.94 or 90.48 RCW;

(b) The facility is replaced by a new or different facility that is still operated primarily for the purpose of the control or reduction of water pollution or the control, capture, and removal of pollutants from the air and is reasonably adequate to meet the intent and purposes of chapter 70.94 or 90.48 RCW;

(c) The facility is modified or removed as a result of an alteration of the production process and the alteration results in reasonably adequate compliance with the intent and purposes of chapter 70.94 or 90.48 RCW;

(d) The industrial, manufacturing, waste disposal, utility, or other commercial establishment in which the facility was installed ceases operations and the cessation of operation results in reasonably adequate compliance with the intent and purposes of chapter 70.94 or 90.48 RCW;

(e) Part of an industrial, manufacturing, waste disposal, utility, or other commercial establishment in which the facility was installed ceases operations and the cessation of operation results in reasonably adequate compliance with the intent and purposes of chapter 70.94 or 90.48 RCW; or

(f) The industrial, manufacturing, waste disposal, utility, or other commercial establishment in which the facility was installed is altered and the alteration results in reasonably adequate compliance with the intent and purposes of chapter 70.94 or 90.48 RCW.

(3) Upon the date of mailing by certified mail to the certificate holder of notice of the action of the department modifying or revoking a certificate or supplement, the certificate or supplement shall cease to be in force or shall remain in force only as modified.

[1998 c 9 § 1; 1988 c 127 § 37; 1967 ex.s. c 139 § 10.]

Administrative and judicial review of a decision of the control agency or the department shall be in accordance with the applicable provisions of chapters 34.05, 43.21B, 82.03, and 82.32 RCW, as now or hereafter amended.

[1975 1st ex.s. c 158 § 2; 1967 ex.s. c 139 § 11.]

Notes:

Effective date--1975 1st ex.s. c 158: See note following RCW 82.34.050.

RCW 82.34.900 Severability--1967 ex.s. c 139.

If any phrase, clause, subsection or section of this act shall be declared unconstitutional or invalid by any court of competent jurisdiction, it shall be conclusively presumed that the legislature would have enacted this act without the phrase, clause, subsection or section so held unconstitutional or invalid and the remainder of the act shall not be affected as a result of said part being held unconstitutional or invalid.

[1967 ex.s. c 139 § 12.]

RCW 82.34.901 Severability--1981 2nd ex.s. c 9.

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

[1981 2nd ex.s. c 9 § 5.]

**Chapter 82.35 RCW
COGENERATION FACILITIES--TAX CREDITS**

Sections

82.35.010	Intent.
82.35.020	Definitions.
82.35.040	Issuance of certificate--Limitations--Tabulation of costs incurred--Administrative rules.
82.35.050	Credit against taxes--Conditions--Amount--Limitations.
82.35.070	Issuance of certificate or supplement and notice of refusal to issue certificate or supplement--Certified mail.
82.35.080	Revocation of certificate--Grounds--Continuance of certificate--Liability for money saved--Technical assistance.
82.35.900	Severability--1979 ex.s. c 191.

RCW 82.35.010 Intent.

The state of Washington has a large and growing need for electrical energy. The state of Washington possesses a great potential for the generation of electrical or mechanical power and useful heat energy through the process of cogeneration. It is the purpose and intent of the

legislature to promote the growth of cogeneration in the state of Washington.

[1979 ex.s. c 191 § 1.]

RCW 82.35.020 Definitions.

As used in this chapter, the following terms have the meanings indicated unless the context clearly requires otherwise.

(1) "Cogeneration" means the sequential generation of electrical or mechanical power and useful heat from the same primary energy source or fuel.

(2) "Cogeneration facility" means any machinery, equipment, structure, process, or property, or any part thereof, installed or acquired for the primary purpose of cogeneration by a person or corporation other than an electric utility.

(3) "Certificate" means a cogeneration tax credit certificate granted by the department.

(4) "Cost" means only the cost of a cogeneration facility which is in addition to the cost that the applicant otherwise would incur to meet the applicant's demands for useful heat. "Cost" does not include expenditures which are offset by cost savings, including but not limited to savings resulting from early retirement of existing equipment.

(5) "Department" means the department of revenue.

(6) "Electric utility" means any person, corporation, or governmental subdivision authorized and operating under the Constitution and laws of the state of Washington which is primarily engaged in the generation or sale of electric energy.

[1996 c 186 § 521; 1979 ex.s. c 191 § 2.]

Notes:

Findings--Intent--Part headings not law--Effective date--1996 c 186: See notes following RCW 43.330.904.

RCW 82.35.040 Issuance of certificate--Limitations--Tabulation of costs incurred--Administrative rules.

(1) No certificate or supplement may be issued after December 31, 1984. No certificate including a supplement thereto may be issued for cogeneration facility costs in excess of ten million dollars for any application submitted under this chapter.

(2) The department shall keep a running tabulation of the total cogeneration facility costs incurred or planned to be incurred pursuant to certificates or supplements issued under this chapter. The department may not issue any new certificate or any supplement if the certificate or supplement would result in the tabulation exceeding one hundred million dollars. Nothing in this section shall be deemed to bar any certificate holder from amending the certificate or obtaining a supplement thereto so long as the amendment or supplement is issued prior to December 1, 1984, and does not increase the total amount of cogeneration facility costs incurred or planned to be incurred under the original certificate.

(3) The department may adopt any rules under chapter 34.05 RCW it considers necessary for the administration of this chapter.

[1982 1st ex.s. c 2 § 3; 1979 ex.s. c 191 § 4.]

RCW 82.35.050 Credit against taxes--Conditions--Amount--Limitations.

When a cogeneration facility is operational and a certificate pertaining thereto has been issued, a credit may be claimed against taxes imposed under chapter 82.04 RCW, if the due date for payment of the taxes is after the effective date of the certificate: PROVIDED, That the date on which the facility is operational is no more than four years after the date of issuance of the certificate. The amount of the credit shall be three percent of the cost of a facility covered by the certificate for each year the certificate remains in force. The credits shall be cumulative and shall be subject only to the following limitations:

- (1) The tax credit shall apply to capital costs only and shall not apply to operating costs.
- (2) A person, firm, corporation, or organization which acquires a cogeneration facility shall be entitled to the credit only to the extent that it has previously not been taken. Under no circumstances may a credit be taken more than once against any cost or portion thereof of a cogeneration facility.
- (3) No credit exceeding fifty percent of the taxes payable under chapter 82.04 RCW shall be allowed in any reporting period.
- (4) The total cumulative amount of the credits allowed for any cogeneration facility covered by a certificate shall not exceed fifty percent of the cost of the cogeneration facility less the total amount of federal investment credit or other federal tax credits applicable to the cogeneration facility.
- (5) State credits shall not become available until one year after final cost verification by the department.

[1982 1st ex.s. c 2 § 1; 1979 ex.s. c 191 § 5.]

RCW 82.35.070 Issuance of certificate or supplement and notice of refusal to issue certificate or supplement--Certified mail.

The department shall send a certificate or supplement, when issued, by certified mail to the applicant. Notice of the department's refusal to issue a certificate or supplement shall likewise be sent to the applicant by certified mail.

[1979 ex.s. c 191 § 7.]

RCW 82.35.080 Revocation of certificate--Grounds--Continuance of certificate--Liability for money saved--Technical assistance.

(1) Except as provided in subsection (2) of this section, the department shall revoke any certificate issued under this chapter if it finds that any of the following have occurred with respect to the certificate:

- (a) The certificate was obtained by fraud or deliberate misrepresentation;

(b) The certificate was obtained through the use of inaccurate data but without any intention to commit fraud or misrepresentation;

(c) The facility was constructed or operated in violation of any provision of this chapter or provision imposed by the department as a condition of certification; or

(d) The cogeneration facility is no longer capable of being operated for the primary purpose of cogeneration.

(2) If the department finds that there are few inaccuracies under subsection (1)(b) of this section and that cumulatively they are insignificant in terms of the cost or operation of the facility or that the inaccurate data is not attributable to carelessness or negligence and its inclusion was reasonable under the circumstances, then the department may provide for the continuance of the certificate and whatever modification it considers in the public interest.

(3) Any person, firm, corporation, or organization that obtains a certificate revoked under this section shall be liable for the total amount of money saved by claiming the credits and exemptions provided under this chapter. The total amount of the credits shall be collected as delinquent business and occupation taxes, and the total of the exemptions shall be collected and distributed as delinquent property taxes. Interest shall accrue on the amounts of the credits and exemptions from the date the taxes were otherwise due.

(4) The department of community, trade, and economic development shall provide technical assistance to the department in carrying out its responsibilities under this section.

[1999 c 358 § 15; 1996 c 186 § 522; 1979 ex.s. c 191 § 8.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Findings--Intent--Part headings not law--Effective date--1996 c 186: See notes following RCW 43.330.904.

RCW 82.35.900 Severability--1979 ex.s. c 191.

If any provision of this 1979 act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

[1979 ex.s. c 191 § 13.]

Chapter 82.36 RCW MOTOR VEHICLE FUEL TAX

Sections

82.36.010	Definitions.
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82.36.025	Motor vehicle fuel tax rate.
82.36.026	Remittance of tax.
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82.36.029	Deductions--Handling losses--Reports.
82.36.031	Periodic tax reports--Forms--Filing.

82.36.032	Penalty for filing fraudulent tax report.
82.36.035	Computation and payment of tax--Remittance--Electronic funds transfer.
82.36.040	Payment of tax--Penalty for delinquency.
82.36.042	Notice by supplier of distributor's failure to pay tax--License suspension--Notice to suppliers--Revocation or suspension upon continued noncompliance.
82.36.044	Credit for worthless accounts receivable--Report--Adjustment.
82.36.045	Licensees, persons acting as licensees--Tax reports--Deficiencies, failure to file, fraudulent filings, misappropriation, or conversion--Penalties, liability--Mitigation--Reassessment petition, hearing--Notice.
82.36.047	Assessments--Warrant--Lien--Filing fee--Writs of execution and garnishment.
82.36.050	Date of mailing deemed date of filing or receipt--Timely mailing bars penalties and tolls statutory time limitations.
82.36.060	Application for license--Federal certificate of registry--Investigation--Fee--Penalty for false statement--Bond or security--Cancellation.
82.36.070	Issuance of license--Display--Refusal of issuance--Inspection of records.
82.36.075	Reports by persons other than licensees--Department requirements--Forms.
82.36.080	Penalty for acting without license--Separate licenses for separate activities--Default assessment.
82.36.090	Discontinuance, sale, or transfer of business--Notice--Payment of taxes, interest, penalties--Overpayment refunds.
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82.36.200	Carriers of motor vehicle fuel--Examination of records, stocks, etc.
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82.36.280	Refunds for nonhighway use of fuel.
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82.36.300	Refunds on exported fuel.
82.36.305	Refunds to dealer delivering fuel exclusively for marine use--Limitations--Supporting certificate.
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	samples may be taken.
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82.36.370	Refunds for fuel lost or destroyed through fire, flood, leakage, etc.
82.36.373	Refund for worthless accounts receivable--Rules--Apportionment after receipt.
82.36.375	Time limitation on erroneous payment credits or refunds and notices of additional tax.
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82.36.400	Other offenses--Penalties.
82.36.405	Liability, payment, and report of taxes due before March 2000--Inventory report--Penalties, interest.
82.36.407	Tax liability of user--Payment--Exceptions.
82.36.410	Revenue to motor vehicle fund.
82.36.415	Refund to aeronautics account.
82.36.420	Disposition of fees, fines, penalties.
82.36.430	Enforcement.
82.36.435	Enforcement and administration--Rule-making authority.
82.36.440	State preempts tax field.
82.36.450	Agreement with tribe for imposition, collection, use.
82.36.460	Motor vehicle fuel tax cooperative agreement.
82.36.800	Rules--1998 c 176.
82.36.900	Findings--1998 c 176.
82.36.901	Effective date--1998 c 176.

Notes:

Constitutional limitations on certain taxes, highway funds: State Constitution Art. 2 § 40.

Dispensing device label required for gasoline containing alcohol: RCW 19.94.505.

Refunds of tax on marine fuel, disposition under marine recreation land act: Chapter 79A.25 RCW.

Tax proceeds pledged to ferry bond retirement: RCW 47.61.070, 47.61.090.

RCW 82.36.010 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Blended fuel" means a mixture of motor vehicle fuel and another liquid, other than a de minimis amount of the liquid, that can be used as a fuel to propel a motor vehicle.

(2) "Bond" means a bond duly executed with a corporate surety qualified under chapter 48.28 RCW, which bond is payable to the state of Washington conditioned upon faithful performance of all requirements of this chapter, including the payment of all taxes, penalties, and other obligations arising out of this chapter.

(3) "Bulk transfer" means a transfer of motor vehicle fuel by pipeline or vessel.

(4) "Bulk transfer-terminal system" means the motor vehicle fuel distribution system consisting of refineries, pipelines, vessels, and terminals. Motor vehicle fuel in a refinery, pipeline, vessel, or terminal is in the bulk transfer-terminal system. Motor vehicle fuel in the fuel tank of an engine, motor vehicle, or in a railcar, trailer, truck, or other equipment suitable for ground transportation is not in the bulk transfer-terminal system.

(5) "Dealer" means a person engaged in the retail sale of motor vehicle fuel.

(6) "Department" means the department of licensing.

(7) "Director" means the director of licensing.

(8) "Evasion" or "evade" means to diminish or avoid the computation, assessment, or payment of authorized taxes or fees through:

(a) A knowing: False statement; misrepresentation of fact; or other act of deception; or

(b) An intentional: Omission; failure to file a return or report; or other act of deception.

(9) "Export" means to obtain motor vehicle fuel in this state for sales or distribution outside the state.

(10) "Highway" means every way or place open to the use of the public, as a matter of right, for the purpose of vehicular travel.

(11) "Import" means to bring motor vehicle fuel into this state by a means of conveyance other than the fuel supply tank of a motor vehicle.

(12) "Licensee" means a person holding a license issued under this chapter.

(13) "Marine fuel dealer" means a person engaged in the retail sale of motor vehicle fuel whose place of business and/or sale outlet is located upon a navigable waterway.

(14) "Motor vehicle fuel blender" means a person who produces blended motor fuel outside the bulk transfer-terminal system.

(15) "Motor vehicle fuel distributor" means a person who acquires motor vehicle fuel from a supplier, distributor, or licensee for subsequent sale and distribution.

(16) "Motor vehicle fuel exporter" means a person who purchases motor vehicle fuel in this state and directly exports the fuel by a means other than the bulk transfer-terminal system to a destination outside of the state. If the exporter of record is acting as an agent, the person for whom the agent is acting is the exporter. If there is no exporter of record, the owner of the motor fuel at the time of exportation is the exporter.

(17) "Motor vehicle fuel importer" means a person who imports motor vehicle fuel into the state by a means other than the bulk transfer-terminal system. If the importer of record is acting as an agent, the person for whom the agent is acting is the importer. If there is no importer of record, the owner of the motor vehicle fuel at the time of importation is the importer.

(18) "Motor vehicle fuel supplier" means a person who holds a federal certificate of registry that is issued under the internal revenue code and authorizes the person to enter into federal tax-free transactions on motor vehicle fuel in the bulk transfer-terminal system.

(19) "Motor vehicle" means a self-propelled vehicle designed for operation upon land utilizing motor vehicle fuel as the means of propulsion.

(20) "Motor vehicle fuel" means gasoline and any other inflammable gas or liquid, by whatsoever name the gasoline, gas, or liquid may be known or sold, the chief use of which is as fuel for the propulsion of motor vehicles or motorboats.

(21) "Person" means a natural person, fiduciary, association, or corporation. The term "person" as applied to an association means and includes the partners or members thereof, and as applied to corporations, the officers thereof.

(22) "Position holder" means a person who holds the inventory position in motor vehicle fuel, as reflected by the records of the terminal operator. A person holds the inventory position in motor vehicle fuel if the person has a contractual agreement with the terminal for the use of storage facilities and terminating services at a terminal with respect to motor vehicle fuel. "Position holder" includes a terminal operator that owns motor vehicle fuel in their terminal.

(23) "Rack" means a mechanism for delivering motor vehicle fuel from a refinery or terminal into a truck, trailer, railcar, or other means of nonbulk transfer.

(24) "Refiner" means a person who owns, operates, or otherwise controls a refinery.

(25) "Removal" means a physical transfer of motor vehicle fuel other than by evaporation, loss, or destruction.

(26) "Terminal" means a motor vehicle fuel storage and distribution facility that has been assigned a terminal control number by the internal revenue service, is supplied by pipeline or vessel, and from which reportable motor vehicle fuel is removed at a rack.

(27) "Terminal operator" means a person who owns, operates, or otherwise controls a terminal.

(28) "Two-party exchange" or "buy-sell agreement" means a transaction in which taxable motor vehicle fuel is transferred from one licensed supplier to another licensed supplier under an exchange or buy-sell agreement whereby the supplier that is the position holder agrees to deliver taxable motor vehicle fuel to the other supplier or the other supplier's customer at the rack of the terminal at which the delivering supplier is the position holder.

[2001 c 270 § 1; 1998 c 176 § 6. Prior: 1995 c 287 § 1; 1995 c 274 § 20; 1993 c 54 § 1; 1991 c 339 § 13; 1990 c 250 § 79; 1987 c 174 § 1; 1983 1st ex.s. c 49 § 25; 1981 c 342 § 1; 1979 c 158 § 223; 1977 ex.s. c 317 § 1; 1971 ex.s. c 156 § 1; 1967 c 153 § 1; 1965 ex.s. c 79 § 1; 1961 c 15 § 82.36.010; prior: 1939 c 177 § 1; 1933 c 58 § 1; RRS § 8327-1; prior: 1921 c 173 § 1.]

NOTES:

Severability--1990 c 250: See note following RCW 46.16.301.

Effective date--1987 c 174: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect June 1, 1987." [1987 c 174 § 8.]

Severability--Effective date--1983 1st ex.s. c 49: See RCW 36.79.900 and 36.79.901.

Effective date--1981 c 342: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1981. This act shall only take effect upon the passage of Senate Bills No. 3669 and 3699, and if Senate Bills No. 3669 and 3699 are not both enacted by the 1981 regular session of the legislature this amendatory act shall be null and void in its entirety." [1981 c 342 § 12.] Senate Bills No. 3669 and 3699 became 1981 c 315 and 1981 c 316, respectively.

Severability--1981 c 342: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1981 c 342 § 13.]

Effective dates--1977 ex.s. c 317: "This 1977 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and

shall take effect on July 1, 1977, except for section 9, which shall take effect on September 1, 1977." [1977 ex.s. c 317 § 24.]

Severability--1977 ex.s. c 317: "If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1977 ex.s. c 317 § 23.]

RCW 82.36.020 Tax levied and imposed--Rate to be computed--Incidence--Distribution.

(1) There is hereby levied and imposed upon motor vehicle fuel users a tax at the rate computed in the manner provided in RCW 82.36.025 on each gallon of motor vehicle fuel.

(2) The tax imposed by subsection (1) of this section is imposed when any of the following occurs:

(a) Motor vehicle fuel is removed in this state from a terminal if the motor vehicle fuel is removed at the rack unless the removal is to a licensed exporter for direct delivery to a destination outside of the state;

(b) Motor vehicle fuel is removed in this state from a refinery if either of the following applies:

(i) The removal is by bulk transfer and the refiner or the owner of the motor vehicle fuel immediately before the removal is not a licensee; or

(ii) The removal is at the refinery rack unless the removal is to a licensed exporter for direct delivery to a destination outside of the state;

(c) Motor vehicle fuel enters into this state for sale, consumption, use, or storage if either of the following applies:

(i) The entry is by bulk transfer and the importer is not a licensee; or

(ii) The entry is not by bulk transfer;

(d) Motor vehicle fuel is sold or removed in this state to an unlicensed entity unless there was a prior taxable removal, entry, or sale of the motor vehicle fuel;

(e) Blended motor vehicle fuel is removed or sold in this state by the blender of the fuel. The number of gallons of blended motor vehicle fuel subject to the tax is the difference between the total number of gallons of blended motor vehicle fuel removed or sold and the number of gallons of previously taxed motor vehicle fuel used to produce the blended motor vehicle fuel;

(f) Motor vehicle fuel is sold by a licensed motor vehicle fuel supplier to a motor vehicle fuel distributor, motor vehicle fuel importer, or motor vehicle fuel blender and the motor vehicle fuel is not removed from the bulk transfer-terminal system.

(3) The proceeds of the motor vehicle fuel excise tax shall be distributed as provided in RCW 46.68.090.

[2001 c 270 § 2; 2000 c 103 § 13; 1998 c 176 § 7; 1983 1st ex.s. c 49 § 26; 1982 1st ex.s. c 6 § 1; 1977 ex.s. c 317 § 2; 1974 ex.s. c 28 § 1. Prior: 1973 1st ex.s. c 160 § 1; 1973 1st ex.s. c 124 § 2; 1972 ex.s. c 24 § 1; 1970 ex.s. c 85 § 3; 1967 ex.s. c 145 § 75; 1967 ex.s. c 83 § 2; 1965 ex.s. c 79 § 2; 1963 c 113 § 1; 1961 ex.s. c 7 § 1; 1961 c 15 § 82.36.020; prior: 1957 c 247 § 1; 1955 c 207 § 1; 1951 c 269 § 43; 1949 c 220 § 7; 1939 c 177 § 2; 1933 c 58 § 5; Rem. Supp. 1949 § 8327-5; prior: 1931 c 140 § 2; 1923 c 81 § 1; 1921 c 173 § 2.]

NOTES:

Severability--Effective date--1983 1st ex.s. c 49: See RCW 36.79.900 and 36.79.901.

Effective dates--Severability--1977 ex.s. c 317: See notes following RCW 82.36.010.

Effective date--1970 ex.s. c 85: See note following RCW 47.60.500.

Disbursal and release of funds--1967 ex.s. c 83: "All funds heretofore accumulated and undistributed to any city and town by reason of the matching requirements of the 1961 amendatory provisions in RCW 82.36.020 and 82.40.290 shall be immediately disbursed and released for use in accordance with the 1967 amendatory provisions of RCW 82.36.020 and 82.40.290.

This section is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions and shall take effect immediately." [1967 ex.s. c 83 § 63.]

Severability--Effective dates--1967 ex.s. c 83: See RCW 47.26.900 and 47.26.910.

RCW 82.36.025 Motor vehicle fuel tax rate.

A motor vehicle fuel tax rate of twenty-three cents per gallon shall apply to the sale, distribution, or use of motor vehicle fuel.

[1999 c 269 § 16; 1999 c 94 § 29; 1994 c 179 § 30; 1991 c 342 § 57; 1990 c 42 § 101; 1983 1st ex.s. c 49 § 27; 1981 c 342 § 2; 1979 c 158 § 224; 1977 ex.s. c 317 § 6.]

Notes:

Reviser's note: This section was amended by 1999 c 94 § 29 and by 1999 c 269 § 16, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--1999 c 269: See note following RCW 36.78.070.

Legislative finding--Effective dates--1999 c 94: See notes following RCW 43.84.092.

Effective dates--1991 c 342: See note following RCW 47.26.167.

Purpose of state and local transportation funding program--1990 c 42: "(1) The legislature finds that a new comprehensive funding program is required to maintain the state's commitment to the growing mobility needs of its citizens and commerce. The transportation funding program is intended to satisfy the following state policies and objectives:

(a) State-wide system: Provide for preservation of the existing state-wide system and improvements for current and expected capacity needs in rural, established urban, and growing suburban areas throughout the state;

(b) Local flexibility: Provide for necessary state highway improvements, as well as providing local governments with the option to use new funding sources for projects meeting local and regional needs;

(c) Multimodal: Provide a source of funds that may be used for multimodal transportation purposes;

(d) Program compatibility: Implement transportation facilities and services that are consistent with adopted land use and transportation plans and coordinated with recently authorized programs such as the act authorizing creation of transportation benefit districts and the local transportation act of 1988;

(e) Interjurisdictional cooperation: Encourage transportation planning and projects that are multijurisdictional in their conception, development, and benefit, recognizing that mobility problems do not respect jurisdictional boundaries;

(f) Public and private sector: Use a state, local, and private sector partnership that equitably shares the burden of meeting transportation needs.

(2) The legislature further recognizes that the revenues currently available to the state and to counties, cities, and transit authorities for highway, road, and street construction and preservation fall far short of the identified need. The 1988 Washington road jurisdiction study identified a state-wide funding shortfall of between \$14.6 and \$19.9 billion to bring existing roads to acceptable standards. The gap between identified transportation needs and available revenues continues to increase. A comprehensive transportation funding program is required to meet the current and anticipated future needs of this state.

(3) The legislature further recognizes the desirability of making certain changes in the collection and distribution of motor vehicle excise taxes with the following objectives: Simplifying administration and collection

of the taxes including adoption of a predictable depreciation schedule for vehicles; simplifying the allocation of the taxes among various recipients; and the dedication of a portion of motor vehicle excise taxes for transportation purposes.

(4) The legislature, therefore, declares a need for the three-part funding program embodied in this act: (a) State-wide funding for highways, roads, and streets in urban and rural areas; (b) local option funding authority, available immediately, for the construction and preservation of roads, streets, and transit improvements and facilities; and (c) the creation of a multimodal transportation fund that is funded through dedication of a portion of motor vehicle excise tax. This funding program is intended, by targeting certain new revenues, to produce a significant increase in the overall capacity of the state, county, and city transportation systems to satisfy and efficiently accommodate the movement of people and goods." [1990 c 42 § 1.]

Headings--1990 c 42: "The index and part and section headings as used in this act do not constitute any part of the law." [1990 c 42 § 502.]

Severability--1990 c 42: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1990 c 42 § 503.]

Effective dates--Application--Implementation--1990 c 42: "(1) Sections 101 through 104, 115 through 117, 201 through 214, 405 through 411, and 503, chapter 42, Laws of 1990 are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect April 1, 1990.

(2) Sections 105 through 114, chapter 42, Laws of 1990 shall take effect September 1, 1990. The additional fees in sections 105 through 108, chapter 42, Laws of 1990 apply for all motor vehicle registrations that expire August 31, 1991, and thereafter.

(3) Sections 301 through 303 and 305 through 328, chapter 42, Laws of 1990 shall take effect September 1, 1990, and apply to the purchase of vehicle registrations that expire August 31, 1991, and thereafter.

(4) Section 304, chapter 42, Laws of 1990 shall take effect July 1, 1991, and apply to all vehicles registered for the first time with an expiration date of June 30, 1992, and thereafter.

(5) The director of licensing may immediately take such steps as are necessary to ensure that the sections of chapter 42, Laws of 1990 are implemented on their effective dates.

(6) *Sections 401 through 404, chapter 42, Laws of 1990 shall take effect September 1, 1990, only if the bonds issued under RCW 47.56.711 for the Spokane river toll bridge have been retired or fully defeased, and shall become null and void if the bonds have not been retired or fully defeased on that date." [1990 c 298 § 38; 1990 c 42 § 504.]

***Reviser's note:** The bonds were fully defeased on June 1, 1990.

Severability--Effective date--1983 1st ex.s. c 49: See RCW 36.79.900 and 36.79.901.

Effective date--Severability--1981 c 342: See notes following RCW 82.36.010.

Effective dates--Severability--1977 ex.s. c 317: See notes following RCW 82.36.010.

RCW 82.36.026 Remittance of tax.

(1) A licensed supplier shall remit tax to the department as provided in RCW 82.36.020. On a two-party exchange, or buy-sell agreement between two licensed suppliers, the receiving exchange partner or buyer who shall [buyer shall] remit the tax.

(2) A refiner shall remit tax to the department on motor vehicle fuel removed from a refinery as provided in RCW 82.36.020(2)(b).

(3) An importer shall remit tax to the department on motor vehicle fuel imported into this state as provided in RCW 82.36.020(2)(c).

(4) A blender shall remit tax to the department on the removal or sale of blended motor vehicle fuel as provided in RCW 82.36.020(2)(e).

[2001 c 270 § 3; 1998 c 176 § 8.]

RCW 82.36.027 Liability of terminal operator for remittance.

A terminal operator is jointly and severally liable for remitting the tax imposed under RCW 82.36.020(1) if, at the time of removal:

- (1) The position holder with respect to the motor vehicle fuel is a person other than the terminal operator and is not a licensee;
- (2) The terminal operator is not a licensee;
- (3) The position holder has an expired internal revenue service notification certificate issued under 26 C.F.R. Part 48; or
- (4) The terminal operator had reason to believe that information on the notification certificate was false.

[1998 c 176 § 9.]

RCW 82.36.029 Deductions--Handling losses--Reports.

Upon the taxable removal of motor vehicle fuel, the licensee who acquired or removed the motor vehicle fuel, other than a motor vehicle fuel exporter, shall be entitled to a deduction from the tax liability on the gallonage of taxable motor vehicle fuel removed in order to account for handling losses, as follows: For a motor vehicle fuel supplier acting as a distributor, one-quarter of one percent; and for all other licensees, thirty one-hundredths of one percent. For those licensees required to file tax reports, the handling loss deduction shall be reported on tax reports filed with the department. For motor vehicle fuel distributors, the handling loss deduction shall be shown on the invoice provided to the motor vehicle fuel distributor by the seller.

[1998 c 176 § 10.]

RCW 82.36.031 Periodic tax reports--Forms--Filing.

For the purpose of determining the amount of liability for the tax imposed under this chapter, and to periodically update license information, each licensee, other than a motor vehicle fuel distributor, shall file monthly tax reports with the department, on a form prescribed by the department.

A report shall be filed with the department even though no motor vehicle fuel tax is due for the reporting period. Each tax report shall contain a declaration by the person making the same, to the effect that the statements contained therein are true and made under penalties of perjury, which declaration has the same force and effect as a verification of the report and is in lieu of the verification. The report shall show information as the department may require for the proper administration and enforcement of this chapter. Tax reports shall be filed on or before the twenty-fifth day of the next succeeding calendar month following the period to which the reports relate. If the final filing date falls on a Saturday, Sunday, or legal holiday the next secular or business day shall be the final filing date.

The department, if it deems it necessary in order to ensure payment of the tax imposed under this chapter, or to facilitate the administration of this chapter, may require the filing of reports and tax remittances at shorter intervals than one month.

[1998 c 176 § 11.]

RCW 82.36.032 Penalty for filing fraudulent tax report.

If any licensee files a fraudulent tax report with intent to evade the tax imposed by this chapter, there shall be added to the amount of deficiency determined by the department a penalty equal to twenty-five percent of the deficiency, in addition to all other penalties prescribed by law.

[1998 c 176 § 13; 1987 c 174 § 7.]

Notes:

Effective date--1987 c 174: See note following RCW 82.36.010.

RCW 82.36.035 Computation and payment of tax--Remittance--Electronic funds transfer.

(1) The tax imposed by this chapter shall be computed by multiplying the tax rate per gallon provided in this chapter by the number of gallons of motor vehicle fuel subject to the motor vehicle fuel tax.

(2) Except as provided in subsection (3) of this section, tax reports shall be accompanied by a remittance payable to the state treasurer covering the tax amount determined to be due for the reporting period.

(3) If the tax is paid by electronic funds transfer, the tax shall be paid on or before the tenth calendar day of the month that is the second month immediately following the reporting period. When the reporting period is May, the tax shall be paid on the last business day of June.

(4) The tax shall be paid by electronic funds transfer whenever the amount due is fifty thousand dollars or more.

(5) A motor vehicle fuel distributor shall remit tax on motor vehicle fuel purchased from a motor vehicle fuel supplier, and due to the state for that reporting period, to the motor vehicle fuel supplier.

(6) At the election of the distributor, the payment of the motor vehicle fuel tax owed on motor vehicle fuel purchased from a supplier shall be remitted to the supplier on terms agreed upon between the distributor and supplier or no later than two business days before the last business day of the following month. This election shall be subject to a condition that the distributor's remittances of all amounts of motor vehicle fuel tax due to the supplier shall be paid by electronic funds transfer. The distributor's election may be terminated by the supplier if the distributor does not make timely payments to the supplier as required by this section. This section shall not apply if the distributor is required by the supplier to pay cash or cash equivalent for motor vehicle fuel purchases.

[1998 c 176 § 12.]

RCW 82.36.040 Payment of tax--Penalty for delinquency.

If payment of any tax due is not received by the due date, there shall be assessed a penalty of two percent of the amount of the tax.

[1991 c 339 § 2; 1989 c 378 § 24; 1987 c 174 § 4; 1977 c 28 § 1; 1961 c 15 § 82.36.040. Prior: 1957 c 247 § 3; 1955 c 207 § 3; prior: 1953 c 151 § 1; 1943 c 84 § 2, part; 1933 c 58 § 8, part; Rem. Supp. 1943 § 8327-8, part; prior: 1923 c 81 § 3, part; 1921 c 173 § 5, part.]

Notes:

Effective date--1987 c 174: See note following RCW 82.36.010.

RCW 82.36.042 Notice by supplier of distributor's failure to pay tax--License suspension--Notice to suppliers--Revocation or suspension upon continued noncompliance.

A motor vehicle fuel supplier shall, no later than the twentieth calendar day or next state business day after the motor vehicle fuel tax is due from a motor vehicle fuel distributor under this chapter, notify the department of the failure of a motor vehicle fuel distributor to pay the full amount of the tax owed.

Upon notification and submission of satisfactory evidence by a motor vehicle fuel supplier that a motor vehicle fuel distributor has failed to pay the full amount of the tax owed, the department may suspend the license of the motor vehicle fuel distributor.

Upon the suspension, the department shall immediately notify all motor vehicle fuel suppliers that the authority of the motor vehicle fuel distributor to purchase tax-deferred motor vehicle fuel has been suspended and all subsequent purchases of motor vehicle fuel by the motor vehicle fuel distributor must be tax-paid at the time of removal.

If, after notification by the department, a motor vehicle fuel supplier continues to sell tax-deferred motor vehicle fuel to a motor vehicle fuel distributor whose license is suspended, the motor vehicle fuel supplier's license is subject to revocation or suspension under RCW 82.36.190. Furthermore, if notified of a license suspension, a motor vehicle fuel supplier is liable for any unpaid motor vehicle fuel tax owed on motor vehicle fuel sold to a suspended motor vehicle fuel distributor.

[1998 c 176 § 14.]

RCW 82.36.044 Credit for worthless accounts receivable--Report--Adjustment.

A motor vehicle fuel supplier is entitled to a credit of the tax paid over to the department on those sales of motor vehicle fuel for which the supplier has received no consideration from or on behalf of the purchaser. The amount of the tax credit shall not exceed the amount of tax imposed by this chapter on such sales. Such credit may be taken on a tax return subsequent to the tax return on which the tax was paid over to the department. If a credit has been granted under this section, any amounts collected for application against accounts on which such a credit is based shall be reported on a subsequent tax return filed after such collection, and the amount of credit received by the supplier based upon the collected amount shall be returned to the

department. In the event the credit has not been paid, the amount of the credit requested by the supplier shall be adjusted by the department to reflect the decrease in the amount on which the claim is based.

[1998 c 176 § 15.]

RCW 82.36.045 Licensees, persons acting as licensees--Tax reports--Deficiencies, failure to file, fraudulent filings, misappropriation, or conversion--Penalties, liability--Mitigation--Reassessment petition, hearing--Notice.

(1) If the department determines that the tax reported by a licensee is deficient, the department shall assess the deficiency on the basis of information available to it, and shall add a penalty of two percent of the amount of the deficiency.

(2) If a licensee, or person acting as such, fails, neglects, or refuses to file a motor vehicle fuel tax report the department shall, on the basis of information available to it, determine the tax liability of the licensee or person for the period during which no report was filed. The department shall add the penalty provided in subsection (1) of this section to the tax. An assessment made by the department under this subsection or subsection (1) of this section is presumed to be correct. In any case, where the validity of the assessment is questioned, the burden is on the person who challenges the assessment to establish by a fair preponderance of evidence that it is erroneous or excessive, as the case may be.

(3) If a licensee or person acting as such files a false or fraudulent report with intent to evade the tax imposed by this chapter, the department shall add to the amount of deficiency a penalty equal to twenty-five percent of the deficiency, in addition to the penalty provided in subsections (1) and (2) of this section and all other penalties prescribed by law.

(4) Motor vehicle fuel tax, penalties, and interest payable under this chapter bears interest at the rate of one percent per month, or fraction thereof, from the first day of the calendar month after the amount or any portion of it should have been paid until the date of payment. If a licensee or person acting as such establishes by a fair preponderance of evidence that the failure to pay the amount of tax due was attributable to reasonable cause and was not intentional or willful, the department may waive the penalty. The department may waive the interest when it determines the cost of processing or collection of the interest exceeds the amount of interest due.

(5) Except in the case of a fraudulent report, neglect or refusal to make a report, or failure to pay or to pay the proper amount, the department shall assess the deficiency under subsection (1) or (2) of this section within five years from the last day of the succeeding calendar month after the reporting period for which the amount is proposed to be determined or within five years after the return is filed, whichever period expires later.

(6) Except in the case of violations of filing a false or fraudulent report, if the department deems mitigation of penalties and interest to be reasonable and in the best interest of carrying out the purpose of this chapter, it may mitigate such assessments upon whatever terms the department deems proper, giving consideration to the degree and extent of the lack of records and reporting errors. The department may ascertain the facts regarding recordkeeping and payment penalties in lieu of more elaborate proceedings under this chapter.

(7) A licensee or person acting as such against whom an assessment is made under subsection (1) or (2) of this section may petition for a reassessment within thirty days after service upon the licensee of notice of the assessment. If the petition is not filed within the thirty-day period, the amount of the assessment becomes final at the expiration of that period.

If a petition for reassessment is filed within the thirty-day period, the department shall reconsider the assessment and, if the petitioner has so requested in its petition, shall grant the petitioner an oral hearing and give the petitioner twenty days' notice of the time and place of the hearing. The department may continue the hearing from time to time. The decision of the department upon a petition for reassessment becomes final thirty days after service of notice upon the petitioner.

An assessment made by the department becomes due and payable when it becomes final. If it is not paid to the department when due and payable, the department shall add a penalty of ten percent of the amount of the tax.

(8) In a suit brought to enforce the rights of the state under this chapter, the assessment showing the amount of taxes, penalties, interest, and cost unpaid to the state is prima facie evidence of the facts as shown.

(9) A notice of assessment required by this section must be served personally or by certified or registered mail. If it is served by mail, service shall be made by deposit of the notice in the United States mail, postage prepaid, addressed to the respondent at the most current address furnished to the department.

(10) The tax imposed by this chapter, if required to be collected by the seller, is held in trust by the licensee until paid to the department, and a licensee who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a felony, or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW. A person, partnership, corporation, or corporate officer who fails to collect the tax imposed by this section, or who has collected the tax and fails to pay it to the department in the manner prescribed by this chapter, is personally liable to the state for the amount of the tax.

[1998 c 176 § 16; 1996 c 104 § 2; 1991 c 339 § 1.]

RCW 82.36.047 Assessments--Warrant--Lien--Filing fee--Writs of execution and garnishment.

When an assessment becomes final in accordance with this chapter, the department may file with the clerk of any county within the state a warrant in the amount of the assessment of taxes, penalties, interest, and a filing fee under RCW 36.18.012(10). The clerk of the county in which the warrant is filed shall immediately designate a superior court cause number for the warrant, and the clerk shall cause to be entered in the judgment docket under the superior court cause number assigned to the warrant the name of the licensee or person mentioned in the warrant, the amount of the tax, penalties, interest, and filing fee, and the date when the warrant was filed. The aggregate amount of the warrant as docketed becomes a lien upon the title to and

interest in all real and personal property of the named person against whom the warrant is issued, the same as a judgment in a civil case duly docketed in the office of the clerk. The warrant so docketed is sufficient to support the issuance of writs of execution and writs of garnishment in favor of the state in the manner provided by law in the case of a civil judgment, wholly or partially unsatisfied. The clerk of the court is entitled to a filing fee under RCW 36.18.012(10).

[2001 c 146 § 13; 1998 c 176 § 17; 1991 c 339 § 4.]

RCW 82.36.050 Date of mailing deemed date of filing or receipt--Timely mailing bars penalties and tolls statutory time limitations.

When any application, report, notice, payment, or claim for credit or refund to be filed with or made to any officer, agent, or employee of the state under the provisions of this chapter has been deposited in the United States mail addressed to such officer, agent or employee, it shall be deemed filed or received on the date shown by the post office cancellation mark on the envelope containing it or on the date it was mailed if proof satisfactory to said officer, agent, or employee of the state establishes that the actual mailing occurred on an earlier date: PROVIDED, HOWEVER, That no penalty for delinquency shall attach, nor will the statutory period be deemed to have elapsed in the case of credit or refund claims, if it is established by competent evidence that such application, report, notice, payment, or claim for credit or refund was timely deposited in the United States mail properly addressed to said officer, agent, or employee of the state, even though never received if a duplicate of such document or payment is filed.

[1961 c 15 § 82.36.050. Prior: 1957 c 247 § 4; 1947 c 135 § 1; Rem. Supp. 1947 § 8327-8a.]

RCW 82.36.060 Application for license--Federal certificate of registry--Investigation--Fee--Penalty for false statement--Bond or security--Cancellation.

(1) An application for a license issued under this chapter shall be made to the department on forms to be furnished by the department and shall contain such information as the department deems necessary.

(2) Every application for a license must contain the following information to the extent it applies to the applicant:

(a) Proof as the department may require concerning the applicant's identity, including but not limited to his or her fingerprints or those of the officers of a corporation making the application;

(b) The applicant's form and place of organization including proof that the individual, partnership, or corporation is licensed to do business in this state;

(c) The qualification and business history of the applicant and any partner, officer, or director;

(d) The applicant's financial condition or history including a bank reference and whether the applicant or any partner, officer, or director has ever been adjudged bankrupt or has an unsatisfied judgment in a federal or state court;

(e) Whether the applicant has been adjudged guilty of a crime that directly relates to the

business for which the license is sought and the time elapsed since the conviction is less than ten years, or has suffered a judgment within the preceding five years in a civil action involving fraud, misrepresentation, or conversion and in the case of a corporation or partnership, all directors, officers, or partners.

(3) An applicant for a license as a motor vehicle fuel importer must list on the application each state, province, or country from which the applicant intends to import motor vehicle fuel and, if required by the state, province, or country listed, must be licensed or registered for motor vehicle fuel tax purposes in that state, province, or country.

(4) An applicant for a license as a motor vehicle fuel exporter must list on the application each state, province, or country to which the exporter intends to export motor vehicle fuel received in this state by means of a transfer outside of the bulk transfer-terminal system and, if required by the state, province, or country listed, must be licensed or registered for motor vehicle fuel tax purposes in that state, province, or country.

(5) An applicant for a license as a motor vehicle fuel supplier must have a federal certificate of registry that is issued under the internal revenue code and authorizes the applicant to enter into federal tax-free transactions on motor vehicle fuel in the terminal transfer system.

(6) After receipt of an application for a license, the director may conduct an investigation to determine whether the facts set forth are true. The director shall require a fingerprint record check of the applicant through the Washington state patrol criminal identification system and the federal bureau of investigation before issuance of a license. The results of the background investigation including criminal history information may be released to authorized department personnel as the director deems necessary. The department shall charge a license holder or license applicant a fee of fifty dollars for each background investigation conducted.

An applicant who makes a false statement of a material fact on the application may be prosecuted for false swearing as defined by RCW 9A.72.040.

(7) Except as provided by subsection (8) of this section, before granting any license issued under this chapter, the department shall require applicant to file with the department, in such form as shall be prescribed by the department, a corporate surety bond duly executed by the applicant as principal, payable to the state and conditioned for faithful performance of all the requirements of this chapter, including the payment of all taxes, penalties, and other obligations arising out of this chapter. The total amount of the bond or bonds shall be fixed by the department and may be increased or reduced by the department at any time subject to the limitations herein provided. In fixing the total amount of the bond or bonds, the department shall require a bond or bonds equivalent in total amount to twice the estimated monthly excise tax determined in such manner as the department may deem proper. If at any time the estimated excise tax to become due during the succeeding month amounts to more than fifty percent of the established bond, the department shall require additional bonds or securities to maintain the marginal ratio herein specified or shall demand excise tax payments to be made weekly or semimonthly to meet the requirements hereof.

The total amount of the bond or bonds required of any licensee shall never be less than five thousand dollars nor more than one hundred thousand dollars.

No recoveries on any bond or the execution of any new bond shall invalidate any bond

and no revocation of any license shall effect the validity of any bond but the total recoveries under any one bond shall not exceed the amount of the bond.

In lieu of any such bond or bonds in total amount as herein fixed, a licensee may deposit with the state treasurer, under such terms and conditions as the department may prescribe, a like amount of lawful money of the United States or bonds or other obligations of the United States, the state, or any county of the state, of an actual market value not less than the amount so fixed by the department.

Any surety on a bond furnished by a licensee as provided herein shall be released and discharged from any and all liability to the state accruing on such bond after the expiration of thirty days from the date upon which such surety has lodged with the department a written request to be released and discharged, but this provision shall not operate to relieve, release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the thirty day period. The department shall promptly, upon receiving any such request, notify the licensee who furnished the bond; and unless the licensee, on or before the expiration of the thirty day period, files a new bond, or makes a deposit in accordance with the requirements of this section, the department shall forthwith cancel the license. Whenever a new bond is furnished by a licensee, the department shall cancel the old bond as soon as the department and the attorney general are satisfied that all liability under the old bond has been fully discharged.

The department may require a licensee to give a new or additional surety bond or to deposit additional securities of the character specified in this section if, in its opinion, the security of the surety bond theretofore filed by such licensee, or the market value of the properties deposited as security by the licensee, shall become impaired or inadequate; and upon the failure of the licensee to give such new or additional surety bond or to deposit additional securities within thirty days after being requested so to do by the department, the department shall forthwith cancel his or her license.

(8) The department may waive the requirements of subsection (7) of this section for licensed distributors if, upon determination by the department, the licensed distributor has sufficient resources, assets, other financial instruments, or other means, to adequately make payments on the estimated monthly motor vehicle fuel tax payments, penalties, and interest arising out of this chapter. The department shall adopt rules to administer this subsection.

[2001 c 270 § 5; 1998 c 176 § 18; 1996 c 104 § 3; 1994 c 262 § 19; 1973 c 96 § 1; 1961 c 15 § 82.36.060. Prior: 1933 c 58 § 2; RRS § 8327-2.]

RCW 82.36.070 Issuance of license--Display--Refusal of issuance--Inspection of records.

The application in proper form having been accepted for filing, the filing fee paid, and the bond or other security having been accepted and approved, the department shall issue to the applicant the appropriate license, and such license shall be valid until canceled or revoked.

The license so issued by the department shall not be assignable, and shall be valid only for the person in whose name issued.

Each licensee shall be assigned a license number, and the department shall issue to each

licensee a license certificate which shall be displayed conspicuously at his or her principal place of business. The department may refuse to issue or may revoke a motor vehicle fuel license, to a person:

(1) Who formerly held a motor vehicle fuel license that, before the time of filing for application, has been revoked or canceled for cause;

(2) Who is a subterfuge for the real party in interest whose license has been revoked or canceled for cause;

(3) Who, as an individual licensee or officer, director, owner, or managing employee of a nonindividual licensee, has had a motor vehicle fuel license revoked or canceled for cause;

(4) Who has an unsatisfied debt to the state assessed under either chapter 82.36, 82.38, 82.42, or 46.87 RCW;

(5) Who formerly held as an individual, officer, director, owner, managing employee of a nonindividual licensee, or subterfuge for a real party in interest, a license issued by the federal government or a state that allowed a person to buy or sell untaxed motor vehicle or special fuel, which license, before the time of filing for application, has been revoked for cause;

(6) Who pled guilty to or was convicted as an individual, corporate officer, director, owner, or managing employee in this or any other state or in any federal jurisdiction of a gross misdemeanor or felony crime directly related to the business or has been subject to a civil judgment involving fraud, misrepresentation, conversion, or dishonesty, notwithstanding chapter 9.96A RCW;

(7) Who misrepresented or concealed a material fact in obtaining a license or in reinstatement thereof;

(8) Who violated a statute or administrative rule regulating fuel taxation or distribution;

(9) Who failed to cooperate with the department's investigations by:

(a) Not furnishing papers or documents;

(b) Not furnishing in writing a full and complete explanation regarding a matter under investigation by the department; or

(c) Not responding to subpoenas issued by the department, whether or not the recipient of the subpoena is the subject of the proceeding;

(10) Who failed to comply with an order issued by the director; or

(11) Upon other sufficient cause being shown.

Before such a refusal or revocation, the department shall grant the applicant a hearing and shall give the applicant at least twenty days' written notice of the time and place of the hearing.

For the purpose of considering an application for a license issued under this chapter, the department may inspect, cause an inspection, investigate, or cause an investigation of the records of this or any other state or of the federal government to ascertain the veracity of the information on the application form and the applicant's criminal and licensing history.

The department may, in the exercise of reasonable discretion, suspend a motor vehicle fuel license at any time before and pending such a hearing for unpaid taxes or reasonable cause.

[1998 c 176 § 19; 1998 c 115 § 2; 1996 c 104 § 4; 1994 c 262 § 20; 1973 c 96 § 2; 1965 ex.s. c 79 § 3; 1961 c 15 §

82.36.070. Prior: 1957 c 247 § 5; 1955 c 207 § 4; prior: 1933 c 58 § 3, part; RRS § 8327-3, part.]

Notes:

Reviser's note: This section was amended by 1998 c 115 § 2 and by 1998 c 176 § 19, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

RCW 82.36.075 Reports by persons other than licensees--Department requirements--Forms.

The department may require a person other than a licensee engaged in the business of selling, purchasing, distributing, storing, transporting, or delivering motor vehicle fuel to submit periodic reports to the department regarding the disposition of the fuel. The reports must be on forms prescribed by the department and must contain such information as the department may require.

[1998 c 176 § 29.]

RCW 82.36.080 Penalty for acting without license--Separate licenses for separate activities--Default assessment.

(1) It shall be unlawful for any person to engage in business in this state as any of the following unless the person is the holder of an uncanceled license issued by the department authorizing the person to engage in that business:

- (a) Motor vehicle fuel supplier;
- (b) Motor vehicle fuel distributor;
- (c) Motor vehicle fuel exporter;
- (d) Motor vehicle fuel importer; or
- (e) Motor vehicle fuel blender.

(2) A person engaged in more than one activity for which a license is required must have a separate license classification for each activity, but a motor vehicle fuel supplier is not required to obtain a separate license classification for any other activity for which a license is required.

(3) If any person acts as a licensee without first securing the license required herein the excise tax shall be immediately due and payable on account of all motor vehicle fuel distributed or used by the person. The director shall proceed forthwith to determine from the best available sources, the amount of the tax, and the director shall immediately assess the tax in the amount found due, together with a penalty of one hundred percent of the tax, and shall make a certificate of such assessment and penalty. In any suit or proceeding to collect the tax or penalty, or both, such certificate shall be prima facie evidence that the person therein named is indebted to the state in the amount of the tax and penalty therein stated. Any tax or penalty so assessed may be collected in the manner prescribed in this chapter with reference to delinquency in payment of the tax or by an action at law, which the attorney general shall commence and prosecute to final determination at the request of the director. The foregoing remedies of the state shall be cumulative and no action taken pursuant to this section shall relieve any person from the penal provisions of this chapter.

[1998 c 176 § 20; 1961 c 15 § 82.36.080. Prior: 1955 c 207 § 5; prior: (i) 1933 c 58 § 3, part; RRS § 8327-3, part. (ii) 1943 c 84 § 2, part; 1933 c 58 § 8, part; Rem. Supp. 1943 § 8327-8, part; prior: 1923 c 81 § 3, part; 1921 c 173 § 5, part.]

RCW 82.36.090 Discontinuance, sale, or transfer of business--Notice--Payment of taxes, interest, penalties--Overpayment refunds.

A licensee who ceases to engage in business within the state by reason of the discontinuance, sale, or transfer of the business shall notify the director in writing at the time the discontinuance, sale, or transfer takes effect. Such notice shall give the date of discontinuance, and, in the event of a sale or transfer of the business, the date thereof and the name and address of the purchaser or transferee thereof. All taxes, penalties, and interest under this chapter, not yet due and payable, shall become due and payable concurrently with such discontinuance, sale, or transfer, and any such licensee shall make a report and pay all such taxes, interest, and penalties, and surrender to the director the license certificate theretofore issued to him or her.

If an overpayment of tax was made by the licensee, prior to the discontinuance or transfer of his or her business, such overpayment may be refunded to such licensee.

[1998 c 176 § 21; 1967 c 153 § 2; 1965 ex.s. c 79 § 4; 1961 c 15 § 82.36.090. Prior: 1933 c 58 § 4; RRS § 8327-4.]

RCW 82.36.095 Bankruptcy proceedings--Notice.

A motor vehicle fuel licensee, who files or against whom is filed a petition in bankruptcy, shall, within ten days of the filing, notify the department of the proceedings in bankruptcy, including the identity and location of the court in which the proceedings are pending.

[1997 c 183 § 7.]

RCW 82.36.100 Tax required of persons not classed as licensees--Duties--Procedure--Distribution of proceeds--Penalties--Enforcement.

Every person other than a licensee who acquires any motor vehicle fuel within this state upon which payment of tax is required under the provisions of this chapter, or imports such motor vehicle fuel into this state and sells, distributes, or in any manner uses it in this state shall, if the tax has not been paid, apply for a license to carry on such activities, comply with all the provisions of this chapter, and pay an excise tax at the rate computed in the manner provided in RCW 82.36.025 for each gallon thereof so sold, distributed, or used during the fiscal year for which such rate is applicable. The proceeds of the tax imposed by this section shall be distributed in the manner provided for the distribution of the motor vehicle fuel excise tax in RCW 82.36.020. For failure to comply with this chapter such person is subject to the same penalties imposed upon licensees. The director shall pursue against such persons the same procedure and remedies for audits, adjustments, collection, and enforcement of this chapter as is provided with respect to licensees. Nothing in this section may be construed as classifying such persons as licensees.

[1998 c 176 § 22; 1983 1st ex.s. c 49 § 28; 1977 ex.s. c 317 § 3; 1967 ex.s. c 83 § 3; 1961 ex.s. c 7 § 2; 1961 c 15 § 82.36.100. Prior: 1957 c 247 § 6; 1951 c 267 § 1; 1939 c 177 § 5; RRS § 8327-5a.]

Notes:

Severability--Effective date--1983 1st ex.s. c 49: See RCW 36.79.900 and 36.79.901.

Effective dates--Severability--1977 ex.s. c 317: See notes following RCW 82.36.010.

Severability--Effective dates--1967 ex.s. c 83: See RCW 47.26.900 and 47.26.910.

RCW 82.36.110 Delinquency--Lien of tax--Notice.

If any person liable for the tax imposed by this chapter fails to pay the same, the amount thereof, including any interest, penalty, or addition to such tax, together with any costs that may accrue in addition thereto, shall be a lien in favor of the state upon all franchises, property, and rights to property, whether real or personal, then belonging to or thereafter acquired by such person, whether such property is employed by such person in the prosecution of business or is in the hands of a trustee, or receiver, or assignee for the benefit of creditors, from the date the taxes were due and payable, until the amount of the lien is paid or the property sold in payment thereof.

The lien shall have priority over any lien or encumbrance whatsoever, except the lien of other state taxes having priority by law, and except that such lien shall not be valid as against any bona fide mortgagee, pledgee, judgment creditor, or purchaser whose rights have attached prior to the time the department has filed notice of such lien in the office of the county auditor of the county in which the principal place of business of the taxpayer is located.

The auditor, upon presentation of a notice of lien, and without requiring the payment of any fee, shall file and index it in the manner now provided for deeds and other conveyances except that he shall not be required to include, in the index, any description of the property affected by the lien. The lien shall continue until the amount of the tax, together with any penalties and interest subsequently accruing thereon, is paid. The department may issue a certificate of release of lien when the amount of the tax, together with any penalties and interest subsequently accruing thereon, has been satisfied, and such release may be recorded with the auditor of the county in which the notice of lien has been filed.

The department shall furnish to any person applying therefor a certificate showing the amount of all liens for motor vehicle fuel tax, penalties and interest that may be of record in the files of the department against any person under the provisions of this chapter.

[1993 c 54 § 3; 1961 c 15 § 82.36.110. Prior: 1933 c 58 § 9, part; RRS § 8327-9, part.]

RCW 82.36.120 Delinquency--Notice to debtors--Transfer or disposition of property, credits, or debts prohibited--Lien--Answer.

If a licensee is delinquent in the payment of an obligation imposed under this chapter, the department may give notice of the amount of the delinquency by registered or certified mail to all persons having in their possession or under their control any credits or other personal property belonging to such licensee, or owing any debts to such licensee at the time of receipt by

them of such notice. Upon service, the notice and order to withhold and deliver constitutes a continuing lien on property of the taxpayer. The department shall include in the caption of the notice to withhold and deliver "continuing lien." The effective date of a notice to withhold and deliver served under this section is the date of service of the notice. A person so notified shall neither transfer nor make any other disposition of such credits, personal property, or debts until the department consents to a transfer or other disposition. All persons so notified must, within twenty days after receipt of the notice, advise the department of any and all such credits, personal property, or debts in their possession, under their control or owing by them, as the case may be, and shall deliver upon demand the credits, personal property, or debts to the department or its duly authorized representative to be applied to the indebtedness involved.

If a person fails to answer the notice within the time prescribed by this section, it is lawful for the court, upon application of the department and after the time to answer the notice has expired, to render judgment by default against the person for the full amount claimed by the department in the notice to withhold and deliver, together with costs.

[1998 c 176 § 23; 1994 c 262 § 21; 1991 c 339 § 3; 1961 c 15 § 82.36.120. Prior: 1933 c 58 § 9, part; RRS § 8327-9, part.]

RCW 82.36.130 Delinquency--Tax warrant.

If any licensee is in default for more than ten days in the payment of any excise taxes or penalties thereon, the director shall issue a warrant directed to the sheriff of any county of the state commanding the sheriff to levy upon and sell the goods and chattels of the licensee, without exemption, found within the sheriff's jurisdiction, for the payment of the amount of such delinquency, with the added penalties and interest and the cost of executing the warrant, and to return such warrant to the director and to pay the director the money collected by virtue thereof within the time to be therein specified, which shall not be less than twenty nor more than sixty days from the date of the warrant. The sheriff to whom the warrant is directed shall proceed upon it in all respects and with like effect and in the same manner as prescribed by law in respect to executions issued against goods and chattels upon judgment by a court of record and shall be entitled to the same fees for the sheriff's services to be collected in the same manner.

[2000 c 103 § 14. Prior: 1998 c 311 § 11; 1998 c 176 § 24; 1961 c 15 § 82.36.130; prior: 1933 c 58 § 9, part; RRS § 8327-9, part.]

RCW 82.36.140 State may pursue remedy against licensee or bond.

In a suit or action by the state on any bond filed with the director recovery thereon may be had without first having sought or exhausted its remedy against the licensee; nor shall the fact that the state has pursued, or is in the course of pursuing, any remedy against the licensee waive its right to collect the taxes, penalties, and interest by proceeding against such bond or against any deposit of money or securities made by the licensee.

[1998 c 176 § 25; 1961 c 15 § 82.36.140. Prior: 1933 c 58 § 9, part; RRS § 8327-9, part.]

RCW 82.36.150 Records to be kept by licensees--Inventory--Statement.

Every licensee shall keep a true and accurate record on such form as the director may prescribe of all stock of petroleum products on hand, of all raw gasoline, gasoline stock, diesel oil, kerosene, kerosene distillates, casing-head gasoline and other petroleum products needed in, or which may be used in, compounding, blending, or manufacturing motor vehicle fuel; of the amount of crude oil refined, the gravity thereof and the yield therefrom, as well as of such other matters relating to transactions in petroleum products as the director may require. Every licensee shall take a physical inventory of the petroleum products at least once during each calendar month and have the record of such inventory and of the other matters mentioned in this section available at all times for the inspection of the director. Upon demand of the director every licensee shall furnish a statement under oath as to the contents of any records to be kept hereunder.

[1998 c 176 § 26; 1965 ex.s. c 79 § 5; 1961 c 15 § 82.36.150. Prior: 1933 c 58 § 10; RRS § 8327-10; prior: 1921 c 173 § 6, part.]

RCW 82.36.160 Records to be preserved by licensees and dealers.

Every licensee shall maintain in the office of his or her principal place of business in this state, for a period of five years, records of motor vehicle fuel received, sold, distributed, or used by the licensee, in such form as the director may prescribe, together with invoices, bills of lading, and other pertinent papers as may be required under the provisions of this chapter.

Every dealer purchasing motor vehicle fuel taxable under this chapter for the purpose of resale, shall maintain within this state, for a period of two years a record of motor vehicle fuels received, the amount of tax paid to the licensee as part of the purchase price, together with delivery tickets, invoices, and bills of lading, and such other records as the director shall require.

[1998 c 176 § 27; 1996 c 104 § 5; 1961 c 15 § 82.36.160. Prior: 1957 c 247 § 7; 1933 c 58 § 11; RRS § 8327-11; prior: 1921 c 173 § 6, part.]

RCW 82.36.170 Additional reports--Filing.

The director may, from time to time, require additional reports from any licensee with reference to any of the matters herein concerned. Such reports shall be made and filed on forms prepared by the director.

[1998 c 176 § 28; 1961 c 15 § 82.36.170. Prior: 1933 c 58 § 12; RRS § 8327-12; prior: 1921 c 173 § 9.]

RCW 82.36.180 Examinations and investigations.

The director, or duly authorized agents, may make such examinations of the records, stocks, facilities, and equipment of any licensee, and service stations, and such other investigations as deemed necessary in carrying out the provisions of this chapter. If such

examinations or investigations disclose that any reports of licensees theretofore filed with the director pursuant to the requirements of this chapter have shown incorrectly the gallonage of motor vehicle fuel distributed or the tax accruing thereon, the director may make such changes in subsequent reports and payments of such licensees as deemed necessary to correct the errors disclosed.

Every such licensee or such other person not maintaining records in this state so that an audit of such records may be made by the director or a duly authorized representative shall be required to make the necessary records available to the director upon request and at a designated office within this state; or, in lieu thereof, the director or a duly authorized representative shall proceed to any out-of-state office at which the records are prepared and maintained to make such examination.

[1998 c 176 § 30; 1967 ex.s. c 89 § 6; 1965 ex.s. c 79 § 6; 1961 c 15 § 82.36.180. Prior: 1939 c 177 § 3; 1933 c 58 § 13; RRS § 8327-13; prior: 1921 c 173 § 6, part.]

RCW 82.36.190 Suspension, revocation, cancellation of licenses--Notice.

The department shall suspend or revoke the license of any licensee refusing or neglecting to comply with any provision of this chapter. The department shall mail by registered mail addressed to such licensee at the last known address a notice of intention to cancel, which notice shall give the reason for cancellation. The cancellation shall become effective without further notice if within ten days from the mailing of the notice the licensee has not made good his or her default or delinquency.

The department may cancel any license issued to any licensee, such cancellation to become effective sixty days from the date of receipt of the written request of such licensee for cancellation thereof, and the department may cancel the license of any licensee upon investigation and sixty days notice mailed to the last known address of such licensee if the department ascertains and finds that the person to whom the license was issued is no longer engaged in business, and has not been so engaged for the period of six months prior to such cancellation. No license shall be canceled upon the request of any licensee unless the licensee, prior to the date of such cancellation, pays to the state all taxes imposed by the provisions of this chapter, together with all penalties accruing by reason of any failure on the part of the licensee to make accurate reports or pay said taxes and penalties.

In the event the license of any licensee is canceled, and in the further event that the licensee pays to the state all excise taxes due and payable by him or her upon the receipt, sale, or use of motor vehicle fuel, together with any and all penalties accruing by reason of any failure on the part of the licensee to make accurate reports or pay said taxes and penalties, the department shall cancel the bond filed by the licensee.

[1998 c 176 § 31; 1990 c 250 § 80; 1961 c 15 § 82.36.190. Prior: 1933 c 58 § 14; RRS § 8327-14.]

Notes:

Severability--1990 c 250: See note following RCW 46.16.301.

RCW 82.36.200 Carriers of motor vehicle fuel--Examination of records, stocks, etc.

The director or authorized agents may at any time during normal business hours examine the records, stocks, facilities and equipment of any person engaged in the transportation of motor vehicle fuel within the state of Washington for the purpose of checking shipments or use of motor vehicle fuel, detecting diversions thereof or evasion of taxes on same in enforcing the provisions of this chapter.

[1998 c 176 § 32; 1965 ex.s. c 79 § 7; 1961 c 15 § 82.36.200. Prior: 1957 c 218 § 1; 1953 c 157 § 1; 1943 c 84 § 3; 1933 c 58 § 15; Rem. Supp. 1943 § 8327-15.]

RCW 82.36.210 Carriers of motor vehicle fuel--Invoice, bill of sale, etc., required--Inspections.

Every person operating any conveyance for the purpose of hauling, transporting or delivering motor vehicle fuel in bulk, shall have and possess during the entire time they are hauling motor vehicle fuel, an invoice, bill of sale, or other statement showing the name, address, and license number of the seller or consignor, the destination, name, and address of the purchaser or consignee, license number, if applicable, and the number of gallons. The person hauling such motor vehicle fuel shall at the request of any law enforcement officer, or authorized representative of the department, or other person authorized by law to inquire into, or investigate said matters, produce for inspection such invoice, bill of sale, or other statement and shall permit such official to inspect and gauge the contents of the vehicle.

[1998 c 176 § 33; 1965 ex.s. c 79 § 8; 1961 ex.s. c 21 § 30; 1961 c 15 § 82.36.210. Prior: 1933 c 58 § 16; RRS § 8327-16.]

RCW 82.36.230 Exemptions--Imports, exports, federal sales--Invoice--Certificate--Reporting.

The provisions of this chapter requiring the payment of taxes do not apply to motor vehicle fuel imported into the state in interstate or foreign commerce and intended to be sold while in interstate or foreign commerce, nor to motor vehicle fuel exported from this state by a licensee nor to any motor vehicle fuel sold by a licensee to the armed forces of the United States or to the national guard for use exclusively in ships or for export from this state. The licensee shall report such imports, exports and sales to the department at such times, on such forms, and in such detail as the department may require, otherwise the exemption granted in this section is null and void, and all fuel shall be considered distributed in this state fully subject to the provisions of this chapter. Each invoice covering exempt sales shall have the statement "Ex Washington Motor Vehicle Fuel Tax" clearly marked thereon.

To claim any exemption from taxes under this section on account of sales by a licensee of motor vehicle fuel for export, the purchaser shall obtain from the selling licensee, and such selling licensee must furnish the purchaser, an invoice giving such details of the sale for export as the department may require, copies of which shall be furnished the department and the entity

of the state or foreign jurisdiction of destination which is charged by the laws of that state or foreign jurisdiction with the control or monitoring, or both, of the sales or movement of motor vehicle fuel in that state or foreign jurisdiction. For the purposes of this section, motor vehicle fuel distributed to a federally recognized Indian tribal reservation located within the state of Washington is not considered exported outside this state.

To claim any refund of taxes previously paid on account of sales of motor vehicle fuel to the armed forces of the United States or to the national guard, the licensee shall be required to execute an exemption certificate in such form as shall be furnished by the department, containing a certified statement by an authorized officer of the armed forces having actual knowledge of the purpose for which the exemption is claimed. The provisions of this section exempting motor vehicle fuel sold to the armed forces of the United States or to the national guard from the tax imposed hereunder do not apply to any motor vehicle fuel sold to contractors purchasing such fuel either for their own account or as the agents of the United States or the national guard for use in the performance of contracts with the armed forces of the United States or the national guard.

The department may at any time require of any licensee any information the department deems necessary to determine the validity of the claimed exemption, and failure to supply such data will constitute a waiver of all right to the exemption claimed. The department is hereby empowered with full authority to promulgate rules and regulations and to prescribe forms to be used by licensees in reporting to the department so as to prevent evasion of the tax imposed by this chapter.

Upon request from the officials to whom are entrusted the enforcement of the motor vehicle fuel tax law of any other state, the District of Columbia, the United States, its territories and possessions, the provinces, or the Dominion of Canada, the department may forward to such officials any information which the department may have relative to the import or export of any motor vehicle fuel by any licensee: PROVIDED, That such governmental unit furnish like information to this state.

[1998 c 176 § 34; 1993 c 54 § 4; 1989 c 193 § 1; 1971 ex.s. c 156 § 2; 1967 c 153 § 3; 1965 ex.s. c 79 § 9; 1961 c 15 § 82.36.230. Prior: 1957 c 247 § 10; prior: 1953 c 150 § 1; 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]

RCW 82.36.240 Sales to state or political subdivisions not exempt.

Nothing in this chapter shall be construed to exempt from the payment of the tax any motor vehicle fuel sold and delivered to or used by the state or any political subdivision thereof, or any inflammable petroleum products other than motor vehicle fuel, used by the state, or any political subdivision thereof, in the propulsion of motor vehicles as herein defined.

[1961 c 15 § 82.36.240. Prior: 1957 c 247 § 11; prior: 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]

RCW 82.36.245 Exemption--Sales to foreign diplomatic and consular missions.

Sales of motor vehicle fuel to qualified foreign diplomatic and consular missions and their qualified personnel, made under rules prescribed by the director, are exempt from the tax imposed under this chapter if the foreign government represented grants an equivalent exemption to missions and personnel of the United States performing similar services in the foreign country. Only those foreign diplomatic and consular missions and their personnel which are determined by the United States department of state as eligible for the tax exemption, may claim this exemption under rules prescribed by the director.

[1989 c 193 § 2.]

RCW 82.36.250 Nongovernmental use of fuels, etc., acquired from United States government--Tax--Unlawful to procure or use.

Any person who purchases or otherwise acquires motor vehicle fuel upon which the tax has not been paid, from the United States government, or any of its agents or officers, for use not specifically associated with any governmental function or operation or so acquires inflammable petroleum products other than motor vehicle fuel and uses the same in the propulsion of motor vehicles as herein defined, for a use not associated with any governmental function or operation, shall pay to the state the tax herein provided upon the motor vehicle fuel, or other inflammable petroleum products so acquired. It shall be unlawful for any person to use or to conspire with any governmental official, agent, or employee for the use of any requisition, purchase order, or any card or any authority to which he is not specifically entitled by government regulations, for the purpose of obtaining any motor vehicle fuel or other inflammable petroleum products upon which the state tax has not been paid.

[1961 c 15 § 82.36.250. Prior: 1957 c 247 § 12; prior: 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]

RCW 82.36.260 Extension of time for filing exportation certificates or claiming exemptions.

The director shall have authority to extend the time prescribed under this chapter for filing exportation certificates or claiming exemption for sales to the armed forces: PROVIDED, That written request is filed with the director showing cause for failure to do so within or prior to the prescribed period.

[1965 ex.s. c 79 § 11; 1961 c 15 § 82.36.260. Prior: 1957 c 247 § 13; prior: 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]

RCW 82.36.270 Refund permit.

Any person desiring to claim a refund shall obtain a permit from the department by application therefor on such form as the department shall prescribe, which application shall contain, among other things, the name and address of the applicant, the nature of the business and a sufficient description for identification of the machines or equipment in which the motor

vehicle fuel is to be used, for which refund may be claimed under the permit. The permit shall bear a permit number and all applications for refund shall bear the number of the permit under which it is claimed. The department shall keep a record of all permits issued and a cumulative record of the amount of refund claimed and paid thereunder. Such permit shall be obtained before or at the time that the first application for refund is made under the provisions of this chapter.

[1977 c 28 § 2; 1973 c 96 § 3; 1967 c 153 § 4; 1961 c 15 § 82.36.270. Prior: 1957 c 218 § 3; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.273 Refunds to licensee for fuel purchased by exempt person--Exception--Invoice or proof.

A licensee, other than a motor vehicle fuel exporter, is entitled to a refund of motor vehicle fuel tax previously paid on motor vehicle fuel which is purchased from the licensee by a person who is exempt from payment of the motor vehicle fuel tax imposed by this chapter. Application for the refund shall be accompanied by an invoice or proof satisfactory to the department documenting each sale wherein the purchaser was exempt the motor vehicle fuel tax. Claims for refunds shall be made under this chapter.

[1998 c 176 § 35.]

RCW 82.36.275 Refunds for urban transportation systems.

Notwithstanding RCW 82.36.240, every urban passenger transportation system shall receive a refund of the amount of the motor vehicle fuel tax paid on each gallon of motor vehicle fuel used, whether such vehicle fuel tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such tax to the price of such fuel.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over fifteen persons, over prescribed routes in such a manner that the routes of such motor vehicles and/or trackless trolleys (either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system) do not extend for a distance exceeding fifteen road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: PROVIDED, That no refunds authorized by this section shall be granted on fuel used by any urban transportation vehicle on any trip where any portion of said trip is more than fifteen road miles beyond the corporate limits of the city in which said trip originated.

[1969 ex.s. c 281 § 27; 1967 c 86 § 1; 1965 c 135 § 1; 1963 c 187 § 1; 1961 c 117 § 1; 1961 c 15 § 82.36.275. Prior: 1959 c 298 § 1; 1957 c 292 § 1.]

Notes:

Severability--1969 ex.s. c 281: See RCW 47.98.045.

RCW 82.36.280 Refunds for nonhighway use of fuel.

Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motive power thereof, upon which motor vehicle fuel excise tax has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel. No refund shall be made for motor vehicle fuel consumed by any motor vehicle as herein defined that is required to be registered and licensed as provided in chapter 46.16 RCW; and is operated over and along any public highway except that a refund shall be allowed for motor vehicle fuel consumed:

(1) In a motor vehicle owned by the United States that is operated off the public highways for official use;

(2) By auxiliary equipment not used for motive power, provided such consumption is accurately measured by a metering device that has been specifically approved by the department or is established by either of the following formulae:

(a) For fuel used in pumping fuel or heating oils by a power take-off unit on a delivery truck, refund shall be allowed claimant for tax paid on fuel purchased at the rate of three-fourths of one gallon for each one thousand gallons of fuel delivered: PROVIDED, That claimant when presenting his or her claim to the department in accordance with the provisions of this chapter, shall provide to said claim, invoices of fuel oil delivered, or such other appropriate information as may be required by the department to substantiate his or her claim; or

(b) For fuel used in operating a power take-off unit on a cement mixer truck or load compactor on a garbage truck, claimant shall be allowed a refund of twenty-five percent of the tax paid on all fuel used in such a truck; and

(c) The department is authorized to establish by rule additional formulae for determining fuel usage when operating other types of equipment by means of power take-off units when direct measurement of the fuel used is not feasible. The department is also authorized to adopt rules regarding the usage of on board computers for the production of records required by this chapter.

[1998 c 176 § 36; 1993 c 141 § 1; 1985 c 371 § 5; 1980 c 131 § 5; 1972 ex.s. c 138 § 1; 1971 ex.s. c 36 § 1; 1969 ex.s. c 281 § 23; 1961 c 15 § 82.36.280. Prior: 1957 c 218 § 4; prior: 1951 c 263 § 1; 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

Notes:

Effective date--1972 ex.s. c 138: "The effective date of this act shall be July 1, 1972." [1972 ex.s. c 138 § 6.]

RCW 82.36.285 Refunds for transit services to persons with special transportation needs by nonprofit transportation providers.

A private, nonprofit transportation provider regulated under chapter 81.66 RCW shall receive a refund of the amount of the motor vehicle fuel tax paid on each gallon of motor vehicle fuel used to provide transportation services for persons with special transportation needs, whether the vehicle fuel tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of the tax to the price of the fuel.

[1996 c 244 § 5; 1983 c 108 § 3.]

RCW 82.36.290 Refunds for use in manufacturing, cleaning, dyeing.

Every person who purchases and uses any motor vehicle fuel as an ingredient for manufacturing or for cleaning or dyeing or for some other similar purpose and upon which the motor vehicle fuel excise tax has been paid shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel.

[1961 c 15 § 82.36.290. Prior: 1957 c 218 § 5; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.300 Refunds on exported fuel.

Every person who shall export any motor vehicle fuel for use outside of this state and who has paid the motor vehicle fuel excise tax upon such motor vehicle fuel shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so exported. For the purposes of this section, motor vehicle fuel distributed to a federally recognized Indian tribal reservation located within the state of Washington is not considered exported outside this state.

[1998 c 176 § 37; 1963 ex.s. c 22 § 21; 1961 c 15 § 82.36.300. Prior: 1957 c 218 § 6; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.305 Refunds to dealer delivering fuel exclusively for marine use--Limitations--Supporting certificate.

Any dealer who delivers motor vehicle fuel exclusively for marine use into the fuel tanks connected to the engine of any marine vessel (excluding any amphibious vehicle) owned or operated by the purchaser of the fuel, said dealer having paid the tax on such fuel levied or directed to be paid as provided in this chapter, either directly by the collection of such tax by the vendor from the dealer or indirectly by the adding of the amount of the tax to the price of such

fuel, shall be entitled to and shall be refunded the amount of the tax so paid. The refund shall be applicable only if the person to whom the dealer sold the fuel holds a permit issued pursuant to the provisions of RCW 82.36.270 at the time of sale. Each invoice covering such sale shall have the statement, "Ex Washington Motor Vehicle Fuel Tax," clearly marked thereon.

In addition to the claim to be filed under RCW 82.36.310 the dealer shall also file a certificate supporting such refund in such form and detail as the director may require. The certificate shall contain a statement signed by the purchaser of the fuel to the effect that the fuel so purchased will be used solely for marine use. The dealer may either file a separate certificate obtained from the purchaser for each delivery of fuel thereto or he may file one certificate covering all deliveries made to such purchaser during any given calendar month.

[1965 ex.s. c 79 § 12; 1961 c 15 § 82.36.305. Prior: 1957 c 218 § 16.]

RCW 82.36.306 Remedies for violation of RCW 82.36.305--Rules--Coloring of fuel exclusively for marine use, samples may be taken.

If any person who purchases motor vehicle fuel exclusive of tax under the provisions of RCW 82.36.305 uses or permits such fuel to be used for purposes other than marine use as set forth in this chapter, he shall immediately become liable for the motor vehicle fuel tax imposed thereon and shall for a period of five years thereafter become ineligible for any permit under RCW 82.36.270. The foregoing remedies shall be cumulative and no action taken pursuant thereto shall relieve any person from the penal provisions of this chapter.

The department is hereby empowered with full authority to promulgate rules and regulations and to prescribe forms necessary for the enforcement of the provisions relating to such sales and use of motor vehicle fuel. This shall include authority to require distributors and dealers to color motor vehicle fuel so sold with a coloring matter to be prescribed and furnished without cost by the department. It shall be unlawful to use or to permit the use of the fuel so colored for any purpose other than that provided under RCW 82.36.305. The department, in order to ascertain whether the fuel so colored has been unlawfully used, may take samples of fuel from fuel tanks of motor vehicles and conduct such other examinations as it may deem necessary.

[1973 c 96 § 4; 1961 c 15 § 82.36.306. Prior: 1957 c 218 § 17.]

RCW 82.36.310 Claim of refund.

Any person claiming a refund for motor vehicle fuel used or exported as in this chapter provided shall not be entitled to receive such refund until he presents to the director a claim upon forms to be provided by the director with such information as the director shall require, which claim to be valid shall in all cases be accompanied by invoices issued to the claimant at the time of the purchases of the motor vehicle fuel, approved as to invoice form by the director. The requirement to provide invoices may be waived for small refund amounts, as determined by the department. Claims for refund of motor vehicle fuel tax must be at least twenty dollars.

Any person claiming refund by reason of exportation of motor vehicle fuel shall in

addition to the invoices required furnish to the director the export certificate therefor, and the signature on the exportation certificate shall be certified by a notary public. In all cases the claim shall be signed by the person claiming the refund, if it is a corporation, by some proper officer of the corporation, or if it is a limited liability company, by some proper manager or member of the limited liability company.

[1998 c 176 § 38; 1998 c 115 § 3; 1995 c 318 § 3; 1965 ex.s. c 79 § 13; 1961 c 15 § 82.36.310. Prior: 1957 c 218 § 7; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

Notes:

Reviser's note: This section was amended by 1998 c 115 § 3 and by 1998 c 176 § 38, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--1995 c 318: See note following RCW 82.04.030.

RCW 82.36.320 Information may be required.

Any person claiming refund on motor vehicle fuel used other than in motor vehicles as herein provided, and any person purchasing motor vehicle fuel from a dealer who is claiming refund on account of the sale of such fuel under RCW 82.36.305 may be required by the director to also furnish information regarding the amount of motor vehicle fuel purchased from other sources or for other purposes during the period reported for which no refund is claimed.

[1961 c 15 § 82.36.320. Prior: 1957 c 218 § 8; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.330 Payment of refunds--Interest--Penalty.

Upon the approval of the director of the claim for refund, the state treasurer shall draw a warrant upon the state treasury for the amount of the claim in favor of the person making such claim and the warrant shall be paid from the excise tax collected on motor vehicle fuel: PROVIDED, That the state treasurer shall deduct from each marine use refund claim an amount equivalent to one cent per gallon and shall deposit the same in the coastal protection fund created by RCW 90.48.390. Applications for refunds of excise tax shall be filed in the office of the director not later than the close of the last business day of a period thirteen months from the date of purchase of such motor fuel, and if not filed within this period the right to refund shall be forever barred, except that such limitation shall not apply to claims for loss or destruction of motor vehicle fuel as provided by the provisions of RCW 82.36.370. The department shall pay interest of one percent on any refund payable under this chapter that is issued more than thirty state business days after the receipt of a claim properly filed and completed in accordance with this section. After the end of the thirty business-day period, additional interest shall accrue at the rate of one percent on the amount payable for each thirty calendar-day period, until the refund is issued. Any person or the member of any firm or the officer or agent of any corporation who makes any false statement in any claim required for the refund of excise tax, as provided in this chapter, or who collects or causes to be repaid to him or to any other person any such refund

without being entitled to the same under the provisions of this chapter shall be guilty of a gross misdemeanor.

[1998 c 176 § 39; 1971 ex.s. c 180 § 9; 1965 ex.s. c 79 § 14; 1961 c 15 § 82.36.330. Prior: 1957 c 218 § 9; prior: 1955 c 90 § 1; 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

Notes:

Severability--Short title--Construction--1971 ex.s. c 180: See RCW 90.48.903, 90.48.906, and 90.56.900.

Coastal protection fund: RCW 90.48.390 and 90.48.400.

Definitions: RCW 90.56.010.

Rules and regulations: RCW 90.56.050 and 90.56.900.

RCW 82.36.335 Credits on tax in lieu of collection and refund.

In lieu of the collection and refund of the tax on motor vehicle fuel used by a licensee in such a manner as would entitle a purchaser to claim refund under this chapter, credit may be given the licensee upon the licensee's tax return in the determination of the amount of the licensee's tax. Payment credits shall not be carried forward and applied to subsequent tax returns.

[1998 c 176 § 40; 1997 c 183 § 8; 1961 c 15 § 82.36.335. Prior: 1957 c 218 § 14.]

RCW 82.36.340 Examination of books and records.

The director may in order to establish the validity of any claim for refund require the claimant, or, in the case of a dealer filing a claim for refund as provided by RCW 82.36.305, the person to whom such fuel was sold, to furnish such additional proof of the validity of the claim as the director may determine, and may examine the books and records of the claimant or said person to whom the fuel was sold for such purpose. The records shall be sufficient to substantiate the accuracy of the claim and shall be in such form and contain such information as the director may require. The failure to maintain such records or to accede to a demand for an examination of such records may be deemed by the director as sufficient cause for denial of all right to the refund claimed on account of the transaction in question.

[1961 c 15 § 82.36.340. Prior: 1957 c 218 § 10; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.350 Fraudulent invoices--Penalty.

If upon investigation the director determines that any claim has been supported by an invoice or invoices fraudulently made or altered in any manner to support the claim, the director may suspend the pending and all further refunds to any such person making the claim for a period not to exceed one year.

[1998 c 176 § 41; 1961 c 15 § 82.36.350. Prior: 1957 c 218 § 11; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81

§ 4, part.]

RCW 82.36.360 Separate invoices for nontaxed fuel.

When motor vehicle fuel is sold to a person who claims to be entitled to a refund of the tax, the seller of such motor vehicle fuel shall make and deliver at the time of sale separate invoices for each purchase on invoice forms approved by the director showing the name and address of the seller, the name and address of the purchaser, the number of gallons of motor vehicle fuel so sold, and the date of such purchase. All invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

[1961 c 15 § 82.36.360. Prior: 1957 c 218 § 12; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.370 Refunds for fuel lost or destroyed through fire, flood, leakage, etc.

(1) A refund shall be made in the manner provided in this chapter or a credit given allowing for the excise tax paid or accrued on all motor vehicle fuel which is lost or destroyed, while applicant shall be the owner thereof, through fire, lightning, flood, wind storm, or explosion.

(2) A refund shall be made in the manner provided in this chapter or a credit given allowing for the excise tax paid or accrued on all motor vehicle fuel of five hundred gallons or more which is lost or destroyed, while applicant shall be the owner thereof, through leakage or other casualty except evaporation, shrinkage or unknown causes: PROVIDED, That the director shall be notified in writing as to the full circumstances surrounding such loss or destruction and the amount of the loss or destruction within thirty days from the day of discovery of such loss or destruction.

(3) Recovery for such loss or destruction under either subsection (1) or (2) must be susceptible to positive proof thereby enabling the director to conduct such investigation and require such information as the director may deem necessary.

In the event that the director is not satisfied that the fuel was lost or destroyed as claimed, wherefore required information or proof as required hereunder is not sufficient to substantiate the accuracy of the claim, the director may deem as sufficient cause the denial of all right relating to the refund or credit for the excise tax on motor vehicle fuel alleged to be lost or destroyed.

[1998 c 176 § 42; 1967 c 153 § 5; 1965 ex.s. c 79 § 15; 1961 c 15 § 82.36.370. Prior: 1957 c 218 § 13; prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; Rem. Supp. 1945 § 8327-18, part; prior: 1923 c 81 § 4, part.]

RCW 82.36.373 Refund for worthless accounts receivable--Rules--Apportionment after receipt.

A motor vehicle fuel distributor, motor vehicle fuel importer, or motor vehicle fuel blender, under rules adopted by the department, is entitled to a refund of the tax paid on those

sales of motor vehicle fuel for which no consideration has been received from or on behalf of the purchaser and that has been declared to be worthless accounts receivable. The amount of tax refunded must not exceed the amount of tax paid by the motor vehicle fuel distributor, motor vehicle fuel importer, or motor vehicle fuel blender under this chapter. If the motor vehicle fuel distributor, motor vehicle fuel importer, or motor vehicle fuel blender subsequently collects any amount from the account declared worthless, the amount collected shall be apportioned between the charges for the fuel and tax thereon. The motor vehicle fuel tax collected must be returned to the department.

[1998 c 176 § 43.]

RCW 82.36.375 Time limitation on erroneous payment credits or refunds and notices of additional tax.

Unless otherwise provided, any credit for erroneous overpayment of tax made by a licensee to be taken on a subsequent return or any claim of refund for tax erroneously overpaid by a licensee, pursuant to the provisions of RCW 82.36.090, must be so taken within five years after the date on which the overpayment was made to the state. Failure to take such credit or claim such refund within the time prescribed in this section shall constitute waiver of any and all demands against this state on account of overpayment hereunder.

Except in the case of a fraudulent report or neglect or refusal to make a report every notice of additional tax, penalty or interest assessed hereunder shall be served on the licensee within five years from the date upon which such additional taxes became due.

[1998 c 176 § 44; 1965 ex.s. c 79 § 16.]

RCW 82.36.380 Violations--Penalties.

(1) It is unlawful for a person or corporation to evade a tax or fee imposed under this chapter.

(2) Evasion of taxes or fees under this chapter is a class C felony under chapter 9A.20 RCW. In addition to other penalties and remedies provided by law, the court shall order a person or corporation found guilty of violating subsection (1) of this section to:

(a) Pay the tax or fee evaded plus interest, commencing at the date the tax or fee was first due, at the rate of twelve percent per year, compounded monthly; and

(b) Pay a penalty of one hundred percent of the tax evaded, to the multimodal transportation account of the state.

[2000 2nd sp.s. c 4 § 9; 1995 c 287 § 2; 1961 c 15 § 82.36.380. Prior: 1949 c 234 § 2, part; 1933 c 58 § 19, part; Rem. Supp. 1949 § 8327-19, part; prior: 1921 c 173 § 12, part.]

Notes:

Effective dates--2000 2nd sp.s. c 4 §§ 4-10: See note following RCW 43.89.010.

RCW 82.36.390 Diversion of export fuel--Penalty.

Any person who obtains motor vehicle fuel for export and fails to export the same or any portion thereof, or causes such motor vehicle fuel or any thereof not to be exported, or who diverts said motor vehicle fuel or any thereof or who causes it to be diverted from interstate or foreign transit begun in this state, or who unlawfully returns such fuel or any thereof to this state and sells or uses it or any thereof in this state or causes it or any thereof to be used or sold in this state and fails to notify the licensee from whom such motor vehicle fuel was originally purchased, and any licensee or person who conspires with any person to withhold from export, or divert from interstate or foreign transit begun in this state, or to return motor vehicle fuel to this state for sale or use with intent to avoid any of the taxes imposed by this chapter, is guilty of a felony, or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW. Each shipment illegally diverted or illegally returned shall be a separate offense, and the unit of each shipment shall be the cargo of one vessel, or one railroad carload, or one automobile truck load, or such truck and trailer load, or one drum, or one barrel, or one case or one can.

[1998 c 176 § 45; 1996 c 104 § 6; 1961 c 15 § 82.36.390. Prior: 1949 c 234 § 2, part; 1933 c 58 § 19, part; Rem. Supp. 1949 § 8327-19, part; prior: 1921 c 173 § 12, part.]

RCW 82.36.400 Other offenses--Penalties.

It shall be unlawful for any person to commit any of the following acts:

(1) To display, or cause to permit to be displayed, or to have in possession, any motor vehicle fuel license knowing the same to be fictitious or to have been suspended, canceled, revoked or altered;

(2) To lend to, or knowingly permit the use of, by one not entitled thereto, any motor vehicle fuel license issued to the person lending it or permitting it to be used;

(3) To display or to represent as one's own any motor vehicle fuel license not issued to the person displaying the same;

(4) To use a false or fictitious name or give a false or fictitious address in any application or form required under the provisions of this chapter, or otherwise commit a fraud in any application, record, or report;

(5) To refuse to permit the director, or any agent appointed by him or her in writing, to examine his or her books, records, papers, storage tanks, or other equipment pertaining to the use or sale and delivery of motor vehicle fuels within the state.

Except as otherwise provided, any person violating any of the provisions of this chapter shall be guilty of a gross misdemeanor and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred dollars nor more than one thousand dollars and costs of prosecution, or imprisonment for not more than one year, or both.

[1998 c 176 § 46; 1971 ex.s. c 156 § 3; 1967 c 153 § 6; 1961 c 15 § 82.36.400. Prior: 1949 c 234 § 2, part; 1933 c 58 § 19, part; Rem. Supp. 1949 § 8327-19, part; prior: 1921 c 173 § 12, part.]

RCW 82.36.405 Liability, payment, and report of taxes due before March

2000--Inventory report--Penalties, interest.

A motor vehicle fuel distributor who incurs liability in December 1998 for the motor vehicle fuel tax imposed under this chapter shall report the liability and pay the tax in January 1999 in the manner required by this chapter as it existed before January 1, 1999.

A motor vehicle fuel distributor shall inventory all motor vehicle fuel that is on hand or in possession as of 12:01 a.m. on January 1, 1999, and is not in the bulk transfer-terminal system and shall report the results of the inventory to the department no later than the last business day of February 1999. The report of inventory must be made on a form prescribed by the department.

A motor vehicle fuel distributor may pay the tax due on motor vehicle fuel in inventory any time before February 28, 2000, but at least one-twelfth of the amount due must be paid by the last day of each month starting with February 1999. Payments not received in accordance with this section are late and are subject to the interest and penalty provisions of this chapter. Payments made after February 2000 are late and are subject to the interest and penalty provisions of this chapter.

[1998 c 176 § 47.]

RCW 82.36.407 Tax liability of user--Payment--Exceptions.

(1) It is intended that the ultimate liability for the tax imposed under this chapter be upon the motor vehicle fuel user, regardless of the manner in which collection of the tax is provided for in this chapter. The tax on motor vehicle fuel imposed under this chapter, if not previously imposed and paid, must be paid over to the department by the users of such motor vehicle fuel, unless such use is exempt from the motor vehicle fuel tax.

(2) This section does not apply to agreements entered into under RCW 82.36.450 between the department and federally recognized Indian tribes, nor does it apply to the consent decrees entered in *Confederated Tribes of the Colville Reservation v. Washington Department of Licensing*, No. CS-92-248-JLQ (E.D. Wash.) and *Teo v. Steffenson*, No. CY-93-3050-AAM (E.D. Wash.).

[1998 c 176 § 48.]

RCW 82.36.410 Revenue to motor vehicle fund.

All moneys collected by the director shall be transmitted forthwith to the state treasurer, together with a statement showing whence the moneys were derived, and shall be by him credited to the motor vehicle fund.

[1973 c 95 § 5; 1961 c 15 § 82.36.410. Prior: 1933 c 58 § 20; RRS § 8327-20.]

RCW 82.36.415 Refund to aeronautics account.

At least once each fiscal year, the director shall request the state treasurer to refund from the motor vehicle fund, to the aeronautics account created under RCW 82.42.090, an amount

equal to 0.028 percent of the gross motor vehicle fuel tax less an amount equal to aircraft fuel taxes transferred to that account as a result of nonhighway refunds claimed by motor fuel purchasers. The refund shall be considered compensation for unclaimed motor vehicle fuel that is used in aircraft for purposes taxable under RCW 82.42.020. The director shall also remit from the motor vehicle fund the taxes required by RCW 82.12.0256(3)(c) for the unclaimed refunds, provided that the sum of the amount refunded and the amount remitted in accordance with RCW 82.12.0256(3)(c) shall not exceed the unclaimed refunds.

[1987 c 220 § 4.]

Notes:

Severability--1987 c 220: See note following RCW 47.68.230.

RCW 82.36.420 Disposition of fees, fines, penalties.

Fifty percent of all fines and forfeitures imposed in any criminal proceeding by any court of this state for violations of the penal provisions of this chapter shall be paid to the current expense fund of the county wherein collected and the remaining fifty percent shall be paid into the motor vehicle fund of the state: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended. All fees and penalties collected by the director under the penalty provisions of this chapter shall be paid into the motor vehicle fund.

[1987 c 202 § 245; 1969 ex.s. c 199 § 40; 1961 c 15 § 82.36.420. Prior: 1933 c 58 § 21; RRS § 8327-21.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 82.36.430 Enforcement.

The director is charged with the enforcement of the provisions of this chapter. State patrolmen shall aid the director in the enforcement of this chapter and, for this purpose, are declared to be peace officers, and given police power and authority throughout the state to arrest on view, without writ, rule, order, or process, any person known to have violated any of the provisions of this chapter.

[1961 c 15 § 82.36.430. Prior: 1933 c 58 § 22; RRS § 8327-22.]

RCW 82.36.435 Enforcement and administration--Rule-making authority.

The department shall enforce the provisions of this chapter and may adopt and enforce reasonable rules relating to the administration and enforcement thereof.

[1981 c 342 § 5.]

Notes:

Effective date--Severability--1981 c 342: See notes following RCW 82.36.010.

RCW 82.36.440 State preempts tax field.

The tax levied in this chapter is in lieu of any excise, privilege, or occupational tax upon the business of manufacturing, selling, or distributing motor vehicle fuel, and no city, town, county, township or other subdivision or municipal corporation of the state shall levy or collect any excise tax upon or measured by the sale, receipt, distribution, or use of motor vehicle fuel, except as provided in RCW 82.80.010 and 82.47.020.

[1991 c 173 § 4; 1990 c 42 § 204; 1979 ex.s. c 181 § 5; 1961 c 15 § 82.36.440. Prior: 1933 c 58 § 23; RRS § 8327-23.]

Notes:

Effective date--1991 c 173: See note following RCW 82.47.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective date--1979 ex.s. c 181: "This 1979 act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1979." [1979 ex.s. c 181 § 10.]

Severability--1979 ex.s. c 181: "If any provision of this 1979 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 181 § 8.]

RCW 82.36.450 Agreement with tribe for imposition, collection, use.

The department of licensing may enter into an agreement with any federally recognized Indian tribe located on a reservation within this state regarding the imposition, collection, and use of this state's motor vehicle fuel tax, or the budgeting or use of moneys in lieu thereof, upon terms substantially the same as those in the consent decree entered by the federal district court (Eastern District of Washington) in *Confederated Tribes of the Colville Reservation v. DOL, et al.*, District Court No. *CY-92-248-JLO*.

[1995 c 320 § 2.]

Notes:

Legislative recognition, belief--1995 c 320: "The legislature recognizes that certain Indian tribes located on reservations within this state dispute the authority of the state to impose a tax upon the tribe, or upon tribal members, based upon the distribution, sale, or other transfer of motor vehicle and other fuels to the tribe or its members when that distribution, sale, or other transfer takes place upon that tribe's reservation. While the legislature believes it has the authority to impose state motor vehicle and other fuel taxes under such circumstances, it also recognizes that all of the state citizens may benefit from resolution of these disputes between the respective governments." [1995 c 320 § 1.]

Severability--1995 c 320: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1995 c 320 § 4.]

Effective date--1995 c 320: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 11, 1995]." [1995 c 320 § 5.]

RCW 82.36.460 Motor vehicle fuel tax cooperative agreement.

The department of licensing may enter into a motor vehicle fuel tax cooperative agreement with another state or Canadian province for the administration, collection, and enforcement of each state's or Canadian province's motor vehicle fuel taxes.

[1998 c 176 § 49.]

RCW 82.36.800 Rules--1998 c 176.

The department of licensing shall adopt rules necessary to implement chapter 176, Laws of 1998 and shall seek the assistance of the fuel tax advisory committee in developing and adopting the rules.

[1998 c 176 § 87.]

RCW 82.36.900 Findings--1998 c 176.

The legislature finds and declares that:

(1) The health, safety, and welfare of the people of the state of Washington are dependent on the state's ability to properly collect the taxes enacted by the legislature;

(2) The current system for collecting special fuel taxes and motor vehicle fuel tax has allowed many parties to fraudulently evade paying the special fuel taxes and motor vehicle fuel tax due the state; and

(3) By changing the point of collection of the special fuel taxes and motor vehicle fuel tax from distributors to suppliers, the department of licensing will have fewer parties to collect tax from and enforcement will be enhanced, thus leading to greater revenues for the state.

[1998 c 176 § 1.]

RCW 82.36.901 Effective date--1998 c 176.

This act takes effect January 1, 1999.

[1998 c 176 § 91.]

**Chapter 82.38 RCW
SPECIAL FUEL TAX ACT**

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RCW 82.38.010 Statement of purpose.

The purpose of this chapter is to supplement the Motor Vehicle Fuel Tax Act, chapter 82.36 RCW, by imposing a tax upon all fuels not taxed under said Motor Vehicle Fuel Tax Act used for the propulsion of motor vehicles upon the highways of this state.

[1979 c 40 § 1; 1971 ex.s. c 175 § 2.]

RCW 82.38.020 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Blended special fuel" means a mixture of undyed diesel fuel and another liquid, other than a de minimis amount of the liquid, that can be used as a fuel to propel a motor vehicle.

(2) "Blender" means a person who produces blended special fuel outside the bulk transfer-terminal system.

(3) "Bond" means a bond duly executed with a corporate surety qualified under chapter 48.28 RCW, which bond is payable to the state of Washington conditioned upon faithful performance of all requirements of this chapter, including the payment of all taxes, penalties, and other obligations arising out of this chapter.

(4) "Bulk transfer-terminal system" means the special fuel distribution system consisting of refineries, pipelines, vessels, and terminals. Special fuel in a refinery, pipeline, vessel, or terminal is in the bulk transfer-terminal system. Special fuel in the fuel tank of an engine, motor vehicle, or in a railcar, trailer, truck, or other equipment suitable for ground transportation is not in the bulk transfer-terminal system.

(5) "Bulk transfer" means a transfer of special fuel by pipeline or vessel.

(6) "Bulk storage" means the placing of special fuel into a receptacle other than the fuel supply tank of a motor vehicle.

(7) "Department" means the department of licensing.

(8) "Dyed special fuel user" means a person authorized by the internal revenue code to operate a motor vehicle on the highway using dyed special fuel, in which the use is not exempt from the special fuel tax.

(9) "Evasion" or "evade" means to diminish or avoid the computation, assessment, or payment of authorized taxes or fees through:

(a) A knowing: False statement; misrepresentation of fact; or other act of deception; or

(b) An intentional: Omission; failure to file a return or report; or other act of deception.

(10) "Export" means to obtain special fuel in this state for sales or distribution outside the state.

(11) "Highway" means every way or place open to the use of the public, as a matter of right, for the purpose of vehicular travel.

(12) "Import" means to bring special fuel into this state by a means of conveyance other than the fuel supply tank of a motor vehicle.

(13) "International fuel tax agreement licensee" means a special fuel user operating qualified motor vehicles in interstate commerce and licensed by the department under the international fuel tax agreement.

(14) "Lessor" means a person: (a) Whose principal business is the bona fide leasing or renting of motor vehicles without drivers for compensation to the general public; and (b) who maintains established places of business and whose lease or rental contracts require the motor vehicles to be returned to the established places of business.

(15) "Licensee" means a person holding a license issued under this chapter.

(16) "Motor vehicle" means a self-propelled vehicle designed for operation upon land utilizing special fuel as the means of propulsion.

(17) "Natural gas" means naturally occurring mixtures of hydrocarbon gases and vapors consisting principally of methane, whether in gaseous or liquid form.

(18) "Person" means a natural person, fiduciary, association, or corporation. The term "person" as applied to an association means and includes the partners or members thereof, and as applied to corporations, the officers thereof.

(19) "Position holder" means a person who holds the inventory position in special fuel, as reflected by the records of the terminal operator. A person holds the inventory position in special fuel if the person has a contractual agreement with the terminal for the use of storage facilities and terminating services at a terminal with respect to special fuel. "Position holder" includes a terminal operator that owns special fuel in their terminal.

(20) "Rack" means a mechanism for delivering special fuel from a refinery or terminal into a truck, trailer, railcar, or other means of nonbulk transfer.

(21) "Refiner" means a person who owns, operates, or otherwise controls a refinery.

(22) "Removal" means a physical transfer of special fuel other than by evaporation, loss, or destruction.

(23) "Special fuel" means and includes all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles, except that it does not include motor vehicle fuel as defined in chapter 82.36 RCW, nor does it include dyed special fuel as defined by federal regulations. However, if the federal regulations authorize dyed special fuel to be used in

highway vehicles, that usage is considered taxable under this chapter, unless otherwise exempted.

(24) "Special fuel distributor" means a person who acquires special fuel from a supplier, distributor, or licensee for subsequent sale and distribution.

(25) "Special fuel exporter" means a person who purchases special fuel in this state and directly exports the fuel by a means other than the bulk transfer-terminal system to a destination outside of the state.

(26) "Special fuel importer" means a person who imports special fuel into the state by a means other than the bulk transfer-terminal system. If the importer of record is acting as an agent, the person for whom the agent is acting is the importer. If there is no importer of record, the owner of the special fuel at the time of importation is the importer.

(27) "Special fuel supplier" means a person who holds a federal certificate issued under the internal revenue code and authorizes the person to tax-free transactions on special fuel in the bulk transfer-terminal system.

(28) "Special fuel user" means a person engaged in uses of special fuel that are not specifically exempted from the special fuel tax imposed under this chapter.

(29) "Terminal" means a special fuel storage and distribution facility that has been assigned a terminal control number by the internal revenue service, is supplied by pipeline or vessel, and from which reportable special fuel is removed at a rack.

(30) "Terminal operator" means a person who owns, operates, or otherwise controls a terminal.

(31) "Two-party exchange" or "buy-sell agreement" means a transaction in which taxable special fuel is transferred from one licensed supplier to another licensed supplier under an exchange or buy-sell agreement whereby the supplier that is the position holder agrees to deliver taxable special fuel to the other supplier or the other supplier's customer at the rack of the terminal at which the delivering supplier is the position holder.

[2001 c 270 § 4; 1998 c 176 § 50; 1995 c 287 § 3; 1994 c 262 § 22; 1988 c 122 § 1; 1979 c 40 § 2; 1971 ex.s. c 175 § 3.]

RCW 82.38.030 Tax levied and imposed--Rate to be computed--Incidence--Allocation of proceeds.

(1) There is hereby levied and imposed upon special fuel users a tax at the rate computed in the manner provided in RCW 82.36.025 on each gallon of special fuel, or each one hundred cubic feet of compressed natural gas, measured at standard pressure and temperature.

(2) The tax imposed by subsection (1) of this section is imposed when:

(a) Special fuel is removed in this state from a terminal if the special fuel is removed at the rack unless the removal is to a licensed exporter for direct delivery to a destination outside of the state, or the removal is to a special fuel distributor for direct delivery to an international fuel tax agreement licensee under RCW 82.38.320;

(b) Special fuel is removed in this state from a refinery if either of the following applies:

(i) The removal is by bulk transfer and the refiner or the owner of the special fuel immediately before the removal is not a licensee; or

(ii) The removal is at the refinery rack unless the removal is to a licensed exporter for direct delivery to a destination outside of the state, or the removal is to a special fuel distributor for direct delivery to an international fuel tax agreement licensee under RCW 82.38.320;

(c) Special fuel enters into this state for sale, consumption, use, or storage if either of the following applies:

(i) The entry is by bulk transfer and the importer is not a licensee; or

(ii) The entry is not by bulk transfer;

(d) Special fuel is sold or removed in this state to an unlicensed entity unless there was a prior taxable removal, entry, or sale of the special fuel;

(e) Blended special fuel is removed or sold in this state by the blender of the fuel. The number of gallons of blended special fuel subject to tax is the difference between the total number of gallons of blended special fuel removed or sold and the number of gallons of previously taxed special fuel used to produce the blended special fuel;

(f) Dyed special fuel is used on a highway, as authorized by the internal revenue code, unless the use is exempt from the special fuel tax;

(g) Special fuel purchased by an international fuel tax agreement licensee under RCW 82.38.320 is used on a highway; and

(h) Special fuel is sold by a licensed special fuel supplier to a special fuel distributor, special fuel importer, or special fuel blender and the special fuel is not removed from the bulk transfer-terminal system.

(3) The tax imposed by this chapter, if required to be collected by the licensee, is held in trust by the licensee until paid to the department, and a licensee who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a felony, or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW. A person, partnership, corporation, or corporate officer who fails to collect the tax imposed by this section, or who has collected the tax and fails to pay it to the department in the manner prescribed by this chapter, is personally liable to the state for the amount of the tax.

[2001 c 270 § 6; 1998 c 176 § 51; 1996 c 104 § 7; 1989 c 193 § 3; 1983 1st ex.s. c 49 § 30; 1979 c 40 § 3; 1977 ex.s. c 317 § 5; 1975 1st ex.s. c 62 § 1; 1973 1st ex.s. c 156 § 1; 1972 ex.s. c 135 § 2; 1971 ex.s. c 175 § 4.]

NOTES:

Severability--Effective date--1983 1st ex.s. c 49: See RCW 36.79.900 and 36.79.901.

Effective dates--Severability--1977 ex.s. c 317: See notes following RCW 82.36.010.

RCW 82.38.032 Payment of tax by users and persons licensed under international fuel tax agreement or reciprocity agreements.

The tax under RCW 82.38.030, if not previously imposed and paid, must be paid over to the department by special fuel users and persons licensed under the international fuel tax agreement or other fuel tax reciprocity agreements entered into with the state of Washington, on the use of special fuel to operate motor vehicles on the highways of this state, unless the use is exempt from the tax under this chapter.

[1998 c 176 § 52.]

RCW 82.38.035 Remittance of tax.

(1) A licensed supplier shall remit tax on special fuel to the department as provided in RCW 82.38.030(2)(a). On a two-party exchange, or buy-sell agreement between two licensed suppliers, the receiving exchange partner or buyer shall remit the tax.

(2) A refiner shall remit tax to the department on special fuel removed from a refinery as provided in RCW 82.38.030(2)(b).

(3) An importer shall remit tax to the department on special fuel imported into this state as provided in RCW 82.38.030(2)(c).

(4) A blender shall remit tax to the department on the removal or sale of blended special fuel as provided in RCW 82.38.030(2)(e).

(5) A dyed special fuel user shall remit tax to the department on the use of dyed special fuel as provided in RCW 82.38.030(2)(f).

[2001 c 270 § 7; 1998 c 176 § 53.]

RCW 82.38.045 Liability of terminal operator for remittance.

A terminal operator is jointly and severally liable for remitting the tax imposed under RCW 82.38.030(1) if, at the time of removal:

(1) The position holder with respect to the special fuel is a person other than the terminal operator and is not a licensee;

(2) The terminal operator is not a licensee;

(3) The position holder has an expired internal revenue service notification certificate issued under chapter 26, C.F.R. Part 48; or

(4) The terminal operator had reason to believe that information on the notification certificate was false.

[1998 c 176 § 54.]

RCW 82.38.047 Liability of terminal operator for remittance--Removal of special fuel in combination with indication that fuel is dyed or marked in accordance with internal revenue service requirements.

A terminal operator is jointly and severally liable for remitting the tax imposed under RCW 82.38.030(1) if, in connection with the removal of special fuel that is not dyed or marked in accordance with internal revenue service requirements, the terminal operator provides a person with a bill of lading, shipping paper, or similar document indicating that the special fuel is dyed or marked in accordance with internal revenue service requirements.

[1998 c 176 § 55.]

RCW 82.38.050 Tax liability on leased motor vehicles.

Except as otherwise provided in this chapter, every special fuel user shall be liable for the tax on special fuel used in motor vehicles leased to the user for thirty days or more and operated on the highways of this state to the same extent and in the same manner as special fuel used in his own motor vehicles and operated on the highways of this state: PROVIDED, That a lessor who is engaged regularly in the business of leasing or renting for compensation motor vehicles and equipment he owns without drivers to carriers or other lessees for interstate operation, may be deemed to be the special fuel user when he supplies or pays for the special fuel consumed in such vehicles, and such lessor may be issued a license as a special fuel user when application and bond have been properly filed with and approved by the department for such license. Any lessee may exclude motor vehicles of which he or she is the lessee from reports and liabilities pursuant to this chapter, but only if the motor vehicles in question have been leased from a lessor holding a valid special fuel user's license.

Every such lessor shall file with the application for a special fuel user's license one copy of the lease form or service contract the lessor enters into with the various lessees of the lessor's motor vehicles. When the special fuel user's license has been secured, such lessor shall make and assign to each motor vehicle leased for interstate operation a photocopy of such license to be carried in the cab compartment of the motor vehicle and on which shall be typed or printed on the back the unit or motor number of the motor vehicle to which it is assigned and the name of the lessee. Such lessor shall be responsible for the proper use of such photocopy of the license issued and its return to the lessor with the motor vehicle to which it is assigned.

The lessor shall be responsible for fuel tax licensing and reporting, as required by this chapter, on the operation of all motor vehicles leased to others for less than thirty days.

[1990 c 250 § 82; 1983 c 242 § 1; 1971 ex.s. c 175 § 6.]

Notes:

Severability--1990 c 250: See note following RCW 46.16.301.

RCW 82.38.060 Tax computation on mileage basis.

In the event the tax on special fuel imported into this state in the fuel supply tanks of motor vehicles for taxable use on Washington highways can be more accurately determined on a mileage basis the department is authorized to approve and adopt such basis. When a special fuel user imports special fuel into or exports special fuel from the state of Washington in the fuel supply tanks of motor vehicles, the amount of special fuel consumed in such vehicles on Washington highways shall be deemed to be such proportion of the total amount of such special fuel consumed in his entire operations within and without this state as the total number of miles traveled on the public highways within this state bears to the total number of miles traveled within and without the state. The department may also adopt such mileage basis for determining the taxable use of special fuel used in motor vehicles which travel regularly over prescribed courses on and off the highways within the state of Washington. In the absence of records showing the number of miles actually operated per gallon of special fuel consumed, fuel

consumption shall be calculated at the rate of one gallon for every: (1) Four miles traveled by vehicles over forty thousand pounds gross vehicle weight; (2) seven miles traveled by vehicles twelve thousand one to forty thousand pounds gross vehicle weight; (3) ten miles traveled by vehicles six thousand one to twelve thousand pounds gross vehicle weight; and (4) sixteen miles traveled by vehicles six thousand pounds or less gross vehicle weight.

[1996 c 90 § 1; 1989 c 142 § 1; 1971 ex.s. c 175 § 7.]

RCW 82.38.065 Dyed special fuel use--Authorization, license required--Imposition of tax.

A person may not operate or maintain a motor vehicle on a public highway of this state with dyed special fuel in the fuel supply tank unless the use is authorized by the internal revenue code and the person is the holder of an uncanceled dyed special fuel user license issued to him or her by the department. The special fuel tax set forth in RCW 82.38.030 is imposed on users of dyed special fuel authorized by the internal revenue code to operate on-highway motor vehicles using dyed special fuel, unless the use is exempt from the special fuel tax.

[1998 c 176 § 56.]

RCW 82.38.066 Dyed special fuel--Requirements--Marking--Notice.

(1) Special fuel that is dyed satisfies the dyeing requirements of this chapter if it meets the dyeing requirements of the internal revenue service, including, but not limited to, requirements respecting type, dosage, and timing.

(2) Marking must meet the marking requirements of the internal revenue service.

(3) As required by the internal revenue service, notice is required with respect to dyed special fuel. A notice stating "DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE" must be:

(a) Provided by the terminal operator to a person who receives dyed special fuel at a terminal rack of that terminal operator;

(b) Provided by a seller of dyed special fuel to its buyer if the special fuel is located outside the bulk transfer-terminal system and is not sold from a retail pump posted in accordance with the requirements of this subsection; or

(c) Posted by a seller on a retail pump where it sells dyed special fuel for use by its buyer.

[1998 c 176 § 57.]

RCW 82.38.070 Credit for sales for which no consideration was received--Report--Adjustment.

A special fuel supplier is entitled to a credit of the tax paid over to the department on those sales of special fuel for which the supplier has received no consideration from or on behalf of the purchaser. The amount of the tax credit shall not exceed the amount of tax imposed by this

chapter on such sales. If a credit has been granted under this section, any amounts collected for application against the accounts on which such a credit is based shall be reported on a subsequent return filed after such collection, and the amount of credit received by the supplier based upon the collected amount shall be returned to the department. In the event the credit has not been paid, the amount of the credit requested by the supplier shall be adjusted by the department to reflect the decrease in the amount on which the claim is based.

[1998 c 176 § 58; 1990 c 250 § 83; 1971 ex.s. c 175 § 8.]

Notes:

Severability--1990 c 250: See note following RCW 46.16.301.

RCW 82.38.071 Refund for worthless accounts receivable--Rules--Apportionment after receipt.

A special fuel distributor, special fuel importer, or special fuel blender, under rules adopted by the department, is entitled to a refund of the tax paid on those sales of special fuel for which no consideration has been received from or on behalf of the purchaser and that have been declared to be worthless accounts receivable. The amount of the tax refunded must not exceed the amount of tax paid by the special fuel distributor, special fuel importer, or special fuel blender paid under this chapter. If the special fuel distributor, special fuel importer, or special fuel blender subsequently collects any amount from the account declared worthless, the amount collected shall be apportioned between the charges for the fuel and tax thereon. The special fuel tax collected must be returned to the department.

[1998 c 176 § 59.]

RCW 82.38.075 Natural gas, propane--Annual license fee in lieu of special fuel tax for use in motor vehicles--Schedule--Decal or other identifying device.

In order to encourage the use of nonpolluting fuels, an annual license fee in lieu of the tax imposed by RCW 82.38.030 shall be imposed upon the use of natural gas as defined in this chapter or on liquified petroleum gas, commonly called propane, which is used in any motor vehicle, as defined in RCW 46.04.320, which shall be based upon the following schedule as adjusted by the formula set out below:

VEHICLE TONNAGE (GVW)	FEE
0 - 6,000	\$ 45
6,001 - 10,000	\$ 45
10,001 - 18,000	\$ 80
18,001 - 28,000	\$110
28,001 - 36,000	\$150
36,001 and above	\$250

To determine the actual annual license fee imposed by this section for a registration year, the appropriate dollar amount set out in the above schedule shall be multiplied by the motor vehicle fuel tax rate in cents per gallon as established by RCW 82.36.025 effective on July 1st of the preceding calendar year and the product thereof shall be divided by 12 cents.

The department of licensing, in addition to the foregoing fee, shall charge a further fee of five dollars as a handling charge for each license issued.

The director of licensing shall be authorized to prorate the vehicle tonnage fee so that the annual license required by this section will correspond with the staggered vehicle licensing system.

A decal or other identifying device issued upon payment of these annual fees shall be displayed as prescribed by the department as authority to purchase this fuel.

Persons selling or dispensing natural gas or propane may not sell or dispense this fuel for their own use or the use of others into tanks of vehicles powered by this fuel which do not display a valid decal or other identifying device as provided in this section.

Vehicles registered in jurisdictions outside the state of Washington are exempt from this section.

Any person selling or dispensing natural gas or propane into the tank of a motor vehicle powered by this fuel, except as prescribed in this chapter, is subject to the penalty provisions of this chapter.

[1983 c 212 § 1; 1981 c 129 § 1; 1979 c 48 § 1; 1977 ex.s. c 335 § 1.]

Notes:

Effective date--1979 c 48: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1979." [1979 c 48 § 2.]

Effective date--1977 ex.s. c 335: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1977." [1977 ex.s. c 335 § 2.]

RCW 82.38.080 Exemptions.

- (1) There is exempted from the tax imposed by this chapter, the use of fuel for:
 - (a) Street and highway construction and maintenance purposes in motor vehicles owned and operated by the state of Washington, or any county or municipality;
 - (b) Publicly owned fire fighting equipment;
 - (c) Special mobile equipment as defined in RCW 46.04.552;
 - (d) Power pumping units or other power take-off equipment of any motor vehicle which is accurately measured by metering devices that have been specifically approved by the department or which is established by any of the following formulae:
 - (i) Pumping propane, or fuel or heating oils or milk picked up from a farm or dairy farm storage tank by a power take-off unit on a delivery truck, at a rate determined by the department: PROVIDED, That claimant when presenting his or her claim to the department in accordance with this chapter, shall provide to the claim, invoices of propane, or fuel or heating oil delivered, or such other appropriate information as may be required by the department to substantiate his or

her claim;

(ii) Operating a power take-off unit on a cement mixer truck or a load compactor on a garbage truck at the rate of twenty-five percent of the total gallons of fuel used in such a truck; or

(iii) The department is authorized to establish by rule additional formulae for determining fuel usage when operating other types of equipment by means of power take-off units when direct measurement of the fuel used is not feasible. The department is also authorized to adopt rules regarding the usage of on board computers for the production of records required by this chapter;

(e) Motor vehicles owned and operated by the United States government;

(f) Heating purposes;

(g) Moving a motor vehicle on a public highway between two pieces of private property when said moving is incidental to the primary use of the motor vehicle;

(h) Transportation services for persons with special transportation needs by a private, nonprofit transportation provider regulated under chapter 81.66 RCW;

(i) Vehicle refrigeration units, mixing units, or other equipment powered by separate motors from separate fuel tanks; and

(j) The operation of a motor vehicle as a part of or incidental to logging operations upon a highway under federal jurisdiction within the boundaries of a federal area if the federal government requires a fee for the privilege of operating the motor vehicle upon the highway, the proceeds of which are reserved for constructing or maintaining roads in the federal area, or requires maintenance or construction work to be performed on the highway for the privilege of operating the motor vehicle on the highway.

(2) There is exempted from the tax imposed by this chapter the removal or entry of special fuel under the following circumstances and conditions:

(a) If it is the removal from a terminal or refinery of, or the entry or sale of, a special fuel if all of the following apply:

(i) The person otherwise liable for the tax is a licensee other than a dyed special fuel user or international fuel tax agreement licensee;

(ii) For a removal from a terminal, the terminal is a licensed terminal; and

(iii) The special fuel satisfies the dyeing and marking requirements of this chapter;

(b) If it is an entry or removal from a terminal or refinery of taxable special fuel transferred to a refinery or terminal and the persons involved, including the terminal operator, are licensed; and

(c)(i) If it is a special fuel that, under contract of sale, is shipped to a point outside this state by a supplier by means of any of the following:

(A) Facilities operated by the supplier;

(B) Delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point;

(C) Delivery by the supplier to a vessel clearing from port of this state for a port outside this state and actually exported from this state in the vessel.

(ii) For purposes of this subsection (2)(c):

(A) "Carrier" means a person or firm engaged in the business of transporting for compensation property owned by other persons, and includes both common and contract carriers; and

(B) "Forwarding agent" means a person or firm engaged in the business of preparing property for shipment or arranging for its shipment.

(3) Notwithstanding any provision of law to the contrary, every urban passenger transportation system and carriers as defined by chapters 81.68 and 81.70 RCW shall be exempt from the provisions of this chapter requiring the payment of special fuel taxes. For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over fifteen persons over prescribed routes in such a manner that the routes of such motor vehicles and/or trackless trolleys, either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system, shall not extend for a distance exceeding twenty-five road miles beyond the corporate limits of the county in which the original starting points of such motor vehicles are located: PROVIDED, That no refunds or credits shall be granted on special fuel used by any urban transportation vehicle or vehicle operated pursuant to chapters 81.68 and 81.70 RCW on any trip where any portion of said trip is more than twenty-five road miles beyond the corporate limits of the county in which said trip originated.

[1998 c 176 § 60; 1996 c 244 § 6; 1993 c 141 § 2; 1990 c 185 § 1; 1983 c 108 § 4; 1979 c 40 § 4; 1973 c 42 § 1. Prior: 1972 ex.s. c 138 § 2; 1972 ex.s. c 49 § 1; 1971 ex.s. c 175 § 9.]

Notes:

Effective date--1972 ex.s. c 138: See note following RCW 82.36.280.

RCW 82.38.081 Exemptions--Motor vehicle fuel used for racing.

Motor vehicle fuel that is used exclusively for racing and is illegal for use on the public highways of the state under state or federal law is exempt from the tax imposed under this chapter.

[1998 c 115 § 6.]

Notes:

Intent--1998 c 115 §§ 6 and 7: "It is the intent of the legislature that leaded racing fuel be exempted from payment of the motor vehicle fuel tax, as provided in RCW 82.38.081, since it is illegal for use on the public highways of the state under federal law. The legislature further intends that leaded racing fuel be subject to the retail sales and use taxes under chapters 82.08 and 82.12 RCW and that the revenue collected will be earmarked as provided in RCW 82.32.394." [1998 c 115 § 5.]

RCW 82.38.090 Penalty for acting without license--Separate licenses for separate activities--Interstate commerce--Exception.

(1) It shall be unlawful for any person to engage in business in this state as any of the following unless the person is the holder of an uncanceled license issued to him or her by the

department authorizing the person to engage in that business:

- (a) Special fuel supplier;
- (b) Special fuel distributor;
- (c) Special fuel exporter;
- (d) Special fuel importer;
- (e) Special fuel blender;
- (f) Dyed special fuel user; or
- (g) International fuel tax agreement licensee.

(2) A person engaged in more than one activity for which a license is required must have a separate license classification for each activity, but a special fuel supplier is not required to obtain a separate license classification for any other activity for which a license is required.

(3) Special fuel users operating motor vehicles in interstate commerce having two axles and a gross vehicle weight or registered gross vehicle weight not exceeding twenty-six thousand pounds are not required to be licensed. Special fuel users operating motor vehicles in interstate commerce having two axles and a gross vehicle weight or registered gross vehicle weight exceeding twenty-six thousand pounds, or having three or more axles regardless of weight, or a combination of vehicles, when the combination exceeds twenty-six thousand pounds gross vehicle weight, must comply with the licensing and reporting requirements of this chapter. A copy of the license must be carried in each motor vehicle entering this state from another state or province.

[1998 c 176 § 61; 1995 c 20 § 13; 1994 c 262 § 23; 1993 c 54 § 6; 1991 c 339 § 6; 1990 c 250 § 84; 1986 c 29 § 2; 1979 c 40 § 5; 1971 ex.s. c 175 § 10.]

Notes:

Severability--1995 c 20: See RCW 70.149.901.

Severability--1990 c 250: See note following RCW 46.16.301.

RCW 82.38.100 Trip permits--Fees--Tax--Distributions.

(1) Any special fuel user operating a motor vehicle into this state for commercial purposes may make application for a trip permit that shall be good for a period of three consecutive days beginning and ending on the dates specified on the face of the permit issued, and only for the vehicle for which it is issued.

(2) Every permit shall identify, as the department may require, the vehicle for which it is issued and shall be completed in its entirety, signed, and dated by the operator before operation of the vehicle on the public highways of this state. Correction of data on the permit such as dates, vehicle license number, or vehicle identification number invalidates the permit. A violation of, or a failure to comply with, this subsection is a gross misdemeanor.

(3) For each permit issued, there shall be collected a filing fee of one dollar, an administrative fee of ten dollars, and an excise tax of nine dollars. Such fees and tax shall be in lieu of the special fuel tax otherwise assessable against the permit holder for importing and using special fuel in a motor vehicle on the public highways of this state, and no report of mileage shall be required with respect to such vehicle. Trip permits will not be issued if the applicant has

outstanding fuel taxes, penalties, or interest owing to the state or has had a special fuel license revoked for cause and the cause has not been removed.

(4) Blank permits may be obtained from field offices of the department of transportation, Washington state patrol, department of licensing, or other agents appointed by the department. The department may appoint county auditors or businesses as agents for the purpose of selling trip permits to the public. County auditors or businesses so appointed may retain the filing fee collected for each trip permit to defray expenses incurred in handling and selling the permits.

(5) A surcharge of five dollars is imposed on the issuance of trip permits. The portion of the surcharge paid by motor carriers must be deposited in the motor vehicle fund for the purpose of supporting vehicle weigh stations, weigh-in-motion programs, and the commercial vehicle information systems and networks program. The remaining portion of the surcharge must be deposited in the motor vehicle fund for the purpose of supporting congestion relief programs. All other fees and excise taxes collected by the department for trip permits shall be credited and deposited in the same manner as the special fuel tax collected under this chapter and shall not be subject to exchange, refund, or credit.

[1999 c 270 § 2; 1998 c 176 § 62; 1983 c 78 § 1; 1979 c 40 § 6; 1973 1st ex.s. c 156 § 3; 1971 ex.s. c 175 § 11.]

RCW 82.38.110 Application for license--Federal certificate of registry--Investigation--Fee--Penalty for false statement--Bond or security.

(1) Application for a license issued under this chapter shall be made to the department. The application shall be filed upon a form prepared and furnished by the department and shall contain such information as the department deems necessary.

(2) Every application for a special fuel license, other than an application for a dyed special fuel user or international fuel tax agreement license, must contain the following information to the extent it applies to the applicant:

(a) Proof as the department shall require concerning the applicant's identity, including but not limited to his or her fingerprints or those of the officers of a corporation making the application;

(b) The applicant's form and place of organization including proof that the individual, partnership, or corporation is licensed to do business in this state;

(c) The qualification and business history of the applicant and any partner, officer, or director;

(d) The applicant's financial condition or history including a bank reference and whether the applicant or any partner, officer, or director has ever been adjudged bankrupt or has an unsatisfied judgment in a federal or state court;

(e) Whether the applicant has been adjudged guilty of a crime that directly relates to the business for which the license is sought and the time elapsed since the conviction is less than ten years, or has suffered a judgment within the preceding five years in a civil action involving fraud, misrepresentation, or conversion and in the case of a corporation or partnership, all directors, officers, or partners.

(3) An applicant for a license as a special fuel importer must list on the application each

state, province, or country from which the applicant intends to import fuel and, if required by the state, province, or country listed, must be licensed or registered for special fuel tax purposes in that state, province, or country.

(4) An applicant for a license as a special fuel exporter must list on the application each state, province, or country to which the exporter intends to export special fuel received in this state by means of a transfer outside the bulk transfer-terminal system and, if required by the state, province, or country listed, must be licensed or registered for special fuel tax purposes in that state, province, or country.

(5) An applicant for a license as a special fuel supplier must have a federal certificate of registry that is issued under the internal revenue code and authorizes the applicant to enter into federal tax-free transactions on special fuel in the terminal transfer system.

(6) After receipt of an application for a license, the director shall conduct an investigation to determine whether the facts set forth are true. The director shall require a fingerprint record check of the applicant through the Washington state patrol criminal identification system and the federal bureau of investigation before issuance of a license. The results of the background investigation including criminal history information may be released to authorized department personnel as the director deems necessary. The department shall charge a license holder or license applicant a fee of fifty dollars for each background investigation conducted.

(7) An applicant who makes a false statement of a material fact on the application may be prosecuted for false swearing as defined by RCW 9A.72.040.

(8) A special fuel license may not be issued to any person or continued in force unless such person has furnished bond, as defined in RCW 82.38.020, in such form as the department may require, to secure his or her compliance with this chapter, and the payment of any and all taxes, interest, and penalties due and to become due hereunder. The requirement of furnishing a bond may be waived: (a) For special fuel distributors who only deliver special fuel into the fuel tanks of marine vessels; (b) for dyed special fuel users; (c) for persons issued licenses under the international fuel tax agreement; or (d) for licensed special fuel distributors who, upon determination by the department, have sufficient resources, assets, other financial instruments, or other means to adequately make payments on the estimated monthly motor vehicle fuel tax payments, penalties, and interest arising out of this chapter. The department shall adopt rules to administer this section.

(9) The department may require a licensee to post a bond if the licensee, after having been licensed, has failed to file timely reports or has failed to remit taxes due, or when an investigation or audit indicates problems severe enough that the department, in its discretion, determines that a bond is required to protect the interests of the state. The department may also adopt rules prescribing conditions that, in the department's discretion, require a bond to protect the interests of the state.

(10) The total amount of the bond or bonds required of any licensee shall be equivalent to three times the estimated monthly fuel tax, determined in such manner as the department may deem proper: PROVIDED, That those licensees having held a special fuel license for five or more years without having said license suspended or revoked by the department shall be permitted to reduce the amount of their bond to twice the estimated monthly tax liability:

PROVIDED FURTHER, That the total amount of the bond or bonds shall never be less than five hundred dollars nor more than one hundred thousand dollars.

(11) An application for a dyed special fuel user license must be made to the department. The application must be filed upon a form prescribed by the department and contain such information as the department deems necessary.

(12) An application for an international fuel tax agreement license must be made to the department. The application must be filed upon a form prescribed by the department and contain such information as the department may require.

[2001 c 270 § 8; 1998 c 176 § 63; 1996 c 104 § 8; 1988 c 122 § 2; 1983 c 242 § 2; 1979 c 40 § 7; 1977 c 26 § 1; 1973 1st ex.s. c 156 § 4; 1971 ex.s. c 175 § 12.]

RCW 82.38.120 Issuance of license--Refusal--Inspection of records--Posting--Display--Duration--Transferability.

Upon receipt and approval of an application and bond, if required, the department shall issue a license to the applicant. However, the department may refuse to issue a license to any person:

(1) Who formerly held a license issued under chapter 82.36 or 82.42 RCW or this chapter which, prior to the time of filing for application, has been revoked for cause;

(2) Who is a subterfuge for the real party in interest whose license prior to the time of filing for application, has been revoked for cause;

(3) Who, as an individual licensee, or officer, director, owner, or managing employee of a nonindividual licensee, has had a special fuel license revoked for cause;

(4) Who has an unsatisfied debt to the state assessed under either chapter 82.36, 82.38, 82.42, 46.87, or 82.42 RCW;

(5) Who formerly held as an individual, officer, director, owner, managing employee of a nonindividual licensee, or subterfuge for a real party in interest, a license issued by the federal government or a state that allowed a person to buy or sell untaxed motor vehicle or special fuel, which license, before the time of filing for application, has been revoked for cause;

(6) Who pled guilty to or was convicted as an individual, officer, director, owner, or managing employee of a nonindividual licensee in this or any other state or in any federal jurisdiction of a gross misdemeanor or felony crime directly related to the business or has been subject to a civil judgment involving fraud, misrepresentation, conversion, or dishonesty, notwithstanding chapter 9.96A RCW;

(7) Who misrepresented or concealed a material fact in obtaining a license or in reinstatement thereof;

(8) Who violated a statute or administrative rule regulating fuel taxation or distribution;

(9) Who failed to cooperate with the department's investigations by:

(a) Not furnishing papers or documents;

(b) Not furnishing in writing a full and complete explanation regarding a matter under investigation by the department; or

(c) Not responding to subpoenas issued by the department, whether or not the recipient of the subpoena is the subject of the proceeding;

- (10) Who failed to comply with an order issued by the director; or
- (11) Upon other sufficient cause being shown.

Before such refusal, the department shall grant the applicant a hearing and shall grant the applicant at least twenty days written notice of the time and place thereof.

The department shall determine from the information shown in the application or other investigation the kind and class of license to be issued. For the purpose of considering any application for a special fuel license, the department may inspect, cause an inspection, investigate, or cause an investigation of the records of this or any other state or of the federal government to ascertain the veracity of the information on the application form and the applicant's criminal and licensing history.

All licenses shall be posted in a conspicuous place or kept available for inspection at the principal place of business of the owner thereof. License holders shall reproduce the license by photostat or other method and keep a copy on display for ready inspection at each additional place of business or other place of storage from which special fuel is sold, delivered or used and in each motor vehicle used by the license holder to transport special fuel purchased by him or her for resale, delivery or use.

Each special fuel license shall be valid until the expiration date if shown on the license, or until suspended or revoked for cause or otherwise canceled.

No special fuel license shall be transferable.

[1998 c 176 § 64; 1998 c 115 § 4; 1996 c 104 § 9; 1995 c 274 § 21; 1990 c 250 § 85; 1979 c 40 § 8; 1973 1st ex.s. c 156 § 5; 1971 ex.s. c 175 § 13.]

Notes:

Reviser's note: This section was amended by 1998 c 115 § 4 and by 1998 c 176 § 64, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1990 c 250: See note following RCW 46.16.301.

RCW 82.38.130 Revocation, suspension, cancellation, and surrender of license--Notice--Bond release, discharge--New or additional bond or surety.

The department may revoke the license of any licensee for any of the grounds constituting cause for denial of a license set forth in RCW 82.38.120 or for other reasonable cause. Before revoking such license the department shall notify the licensee to show cause within twenty days of the date of the notice why the license should not be revoked: PROVIDED, That at any time prior to and pending such hearing the department may, in the exercise of reasonable discretion, suspend such license.

The department shall cancel any special fuel license immediately upon surrender thereof by the holder.

Any surety on a bond furnished by a licensee as provided in this chapter shall be released and discharged from any and all liability to the state accruing on such bond after the expiration of forty-five days from the date which such surety shall have lodged with the department a written request to be released and discharged, but this provision shall not operate to relieve,

release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the forty-five day period. The department shall promptly, upon receiving any such request, notify the licensee who furnished the bond, and unless the licensee, on or before the expiration of the forty-five day period, files a new bond, in accordance with this section, the department forthwith shall cancel the special fuel dealer's or special fuel user's license.

The department may require a new or additional surety bond of the character specified in RCW 82.38.020(3) if, in its opinion, the security of the surety bond therefor filed by such licensee, shall become impaired or inadequate. Upon failure of the licensee to give such new or additional surety bond within forty-five days after being requested to do so by the department, or after he or she shall fail or refuse to file reports and remit or pay taxes at the intervals fixed by the department, the department forthwith shall cancel his or her license.

[1998 c 176 § 65; 1994 c 262 § 24; 1979 c 40 § 9; 1977 c 26 § 2; 1971 ex.s. c 175 § 14.]

RCW 82.38.140 Special fuel records--Reports--Inspection.

(1) Every licensee and every person importing, manufacturing, refining, dealing in, transporting, blending, or storing special fuel in this state shall keep for a period of not less than five years open to inspection at all times during the business hours of the day to the department or its authorized representatives, a complete record of all special fuel purchased or received and all of such products sold, delivered, or used by them. Such records shall show:

- (a) The date of each receipt;
- (b) The name and address of the person from whom purchased or received;
- (c) The number of gallons received at each place of business or place of storage in the state of Washington;
- (d) The date of each sale or delivery;
- (e) The number of gallons sold, delivered, or used for taxable purposes;
- (f) The number of gallons sold, delivered, or used for any purpose not subject to the tax imposed in this chapter;
- (g) The name, address, and special fuel license number of the purchaser if the special fuel tax is not collected on the sale or delivery;
- (h) The inventories of special fuel on hand at each place of business at the end of each month.

(2)(a) All international fuel tax agreement licensees and dyed special fuel users authorized to use dyed special fuel on highway in vehicles licensed for highway operation shall maintain detailed mileage records on an individual vehicle basis.

(b) Such operating records shall show both on-highway and off-highway usage of special fuel on a daily basis for each vehicle.

(c) In the absence of operating records that show both on-highway and off-highway usage of special fuel on a daily basis for each vehicle, fuel consumption must be computed under RCW 82.38.060.

(3) The department may require a person other than a licensee engaged in the business of selling, purchasing, distributing, storing, transporting, or delivering special fuel to submit

periodic reports to the department regarding the disposition of the fuel. The reports must be on forms prescribed by the department and must contain such information as the department may require.

(4) Every person operating any conveyance for the purpose of hauling, transporting, or delivering special fuel in bulk shall have and possess during the entire time the person is hauling special fuel, an invoice, bill of sale, or other statement showing the name, address, and license number of the seller or consigner, the destination, name, and address of the purchaser or consignee, license number, if applicable, and the number of gallons. The person hauling such special fuel shall at the request of any law enforcement officer or authorized representative of the department, or other person authorized by law to inquire into, or investigate those types of matters, produce for inspection such invoice, bill of sale, or other statement and shall permit such official to inspect and gauge the contents of the vehicle.

[1998 c 176 § 66. Prior: 1996 c 104 § 10; 1996 c 90 § 2; 1995 c 274 § 22; 1988 c 51 § 1; 1979 c 40 § 10; 1971 ex.s. c 175 § 15.]

RCW 82.38.150 Periodic tax reports--Forms--Filing.

For the purpose of determining the amount of liability for the tax herein imposed, and to periodically update license information, each licensee, other than a special fuel distributor, an international fuel tax agreement licensee, or a dyed special fuel user, shall file monthly tax reports with the department, on forms prescribed by the department.

Dyed special fuel users whose estimated yearly tax liability is two hundred fifty dollars or less, shall file a report yearly, and dyed special fuel users whose estimated yearly tax liability is more than two hundred fifty dollars, shall file reports quarterly. Special fuel users licensed under the international fuel tax agreement shall file reports quarterly. Special fuel distributors subject to the pollution liability insurance agency fee and reporting requirements shall remit pollution liability insurance agency returns and any associated payment due to the department annually.

The department shall establish the reporting frequency for each applicant at the time the special fuel license is issued. If it becomes apparent that any licensee is not reporting in accordance with the above schedule, the department shall change the licensee's reporting frequency by giving thirty days' notice to the licensee by mail to the licensee's address of record. A report shall be filed with the department even though no special fuel was used, or tax is due, for the reporting period. Each tax report shall contain a declaration by the person making the same, to the effect that the statements contained therein are true and are made under penalties of perjury, which declaration shall have the same force and effect as a verification of the report and is in lieu of such verification. The report shall show such information as the department may reasonably require for the proper administration and enforcement of this chapter. For counties within which an additional excise tax on special fuel has been levied by that jurisdiction under RCW 82.80.010, the report must show the quantities of special fuel sold, distributed, or withdrawn from bulk storage by the reporting dealer or user within the county's boundaries and the tax liability from its levy. A licensee shall file a tax report on or before the twenty-fifth day

of the next succeeding calendar month following the period to which it relates.

Subject to the written approval of the department, tax reports may cover a period ending on a day other than the last day of the calendar month. Taxpayers granted approval to file reports in this manner will file such reports on or before the twenty-fifth day following the end of the reporting period. No change to this reporting period will be made without the written authorization of the department.

If the final filing date falls on a Saturday, Sunday, or legal holiday the next secular or business day shall be the final filing date. Such reports shall be considered filed or received on the date shown by the post office cancellation mark stamped upon an envelope containing such report properly addressed to the department, or on the date it was mailed if proof satisfactory to the department is available to establish the date it was mailed.

The department, if it deems it necessary in order to insure payment of the tax imposed by this chapter, or to facilitate the administration of this chapter, has the authority to require the filing of reports and tax remittances at shorter intervals than one month if, in its opinion, an existing bond has become insufficient.

[1998 c 176 § 67; 1996 c 104 § 11; 1995 c 274 § 23; 1991 c 339 § 15; 1990 c 42 § 203; 1988 c 23 § 1; 1983 c 242 § 3; 1979 c 40 § 11; 1973 1st ex.s. c 156 § 6; 1971 ex.s. c 175 § 16.]

Notes:

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective date--1988 c 23: "This act shall take effect January 1, 1989." [1988 c 23 § 2.]

RCW 82.38.160 Computation and payment of tax--Remittance--Electronic funds transfer.

(1) The tax imposed by this chapter shall be computed by multiplying the tax rate per gallon provided in this chapter by the number of gallons of special fuel subject to the special fuel tax.

(2) A special fuel distributor shall remit tax on special fuel purchased from a special fuel supplier, and due to the state for that reporting period, to the special fuel supplier.

(3) At the election of the distributor, the payment of the special fuel tax owed on special fuel purchased from a supplier shall be remitted to the supplier on terms agreed upon between the distributor and the supplier or no later than two business days before the last business day of the following month. This election shall be subject to a condition that the distributor's remittances of all amounts of special fuel tax due to the supplier shall be paid by electronic funds transfer. The distributor's election may be terminated by the supplier if the distributor does not make timely payments to the supplier as required by this section. This section shall not apply if the distributor is required by the supplier to pay cash or cash equivalent for special fuel purchases.

(4) Except as provided in subsection (5) of this section, the tax return shall be accompanied by a remittance payable to the state treasurer covering the tax amount determined to be due for the reporting period.

(5) If the tax is paid by electronic funds transfer, the tax shall be paid on or before the

tenth calendar day of the month that is the second month immediately following the reporting period. When the reporting period is May, the tax shall be paid on the last state business day of June. If the tax is paid by electronic funds transfer and the reporting period ends on a day other than the last day of a calendar month as provided in RCW 82.38.150, the tax shall be paid on or before the last state business day of the thirty-day period following the end of the reporting period.

(6) The tax shall be paid by electronic funds transfer whenever the amount due is fifty thousand dollars or more.

[1998 c 176 § 68; 1987 c 174 § 5; 1979 c 40 § 12; 1971 ex.s. c 175 § 17.]

Notes:

Effective date--1987 c 174: See note following RCW 82.36.010.

RCW 82.38.165 Notice by supplier of distributor's failure to pay tax--License suspension--Notice to suppliers--Revocation or suspension upon continued noncompliance.

A special fuel supplier shall, no later than the twentieth day or next business day after the special fuel tax is due from the special fuel distributor under RCW 82.38.160(2), notify the department of the failure of a special fuel distributor to pay the full amount of the tax owed.

Upon notification and submission of satisfactory evidence by a special fuel supplier that a special fuel distributor has failed to comply with RCW 82.38.160(2), the department may suspend the license of the special fuel distributor.

Upon the suspension, the department shall immediately notify all special fuel suppliers that the authority of the special fuel distributor to purchase tax-deferred special fuel has been suspended and all subsequent purchases of special fuel by the special fuel distributor must be tax-paid at the time of removal.

If, after notification by the department, a special fuel supplier continues to sell tax-deferred special fuel to a special fuel distributor whose license is suspended, the special fuel supplier's license is subject to revocation or suspension under RCW 82.38.130. Furthermore, if notified of a license suspension, a special fuel supplier is liable for any unpaid special fuel tax owed on special fuel sold to a suspended special fuel distributor.

[1998 c 176 § 69.]

RCW 82.38.170 Civil and statutory penalties--Deficiency assessments--Interest--Mitigation of assessments--Reassessment petition, hearing--Notice--Cancellation of vehicle registrations.

(1) If any licensee fails to pay any taxes collected or due the state of Washington within the time prescribed by RCW 82.38.150 and 82.38.160, the licensee shall pay in addition to such tax a penalty of ten percent of the amount thereof.

(2) If it be determined by the department that the tax reported by any licensee is deficient it may proceed to assess the deficiency on the basis of information available to it and there shall be added to this deficiency a penalty of ten percent of the amount of the deficiency.

(3) If any licensee, whether or not he or she is licensed as such, fails, neglects, or refuses to file a special fuel tax report required under this chapter, the department may, on the basis of information available to it, determine the tax liability of the licensee for the period during which no report was filed, and to the tax as thus determined, the department shall add the penalty and interest provided in subsection (2) of this section. An assessment made by the department pursuant to this subsection or to subsection (2) of this section shall be presumed to be correct, and in any case where the validity of the assessment is drawn in question, the burden shall be on the person who challenges the assessment to establish by a fair preponderance of the evidence that it is erroneous or excessive as the case may be.

(4) If any licensee establishes by a fair preponderance of evidence that his or her failure to file a report or pay the proper amount of tax within the time prescribed was due to reasonable cause and was not intentional or willful, the department may waive the penalty prescribed in subsections (1), (2), and (3) of this section.

(5) If any licensee files a false or fraudulent report with intent to evade the tax imposed by this chapter, there shall be added to the amount of deficiency determined by the department a penalty equal to twenty-five percent of the deficiency, in addition to the penalty provided in subsection (2) of this section and all other penalties prescribed by law.

(6) Any special fuel tax, penalties, and interest payable under this chapter shall bear interest at the rate of one percent per month, or fraction thereof, from the first day of the calendar month after the amount or any portion thereof should have been paid until the date of payment: PROVIDED, That the department may waive the interest when it determines that the cost of processing the collection of the interest exceeds the amount of interest due.

(7) Except in the case of violations of filing a false or fraudulent report, if the department deems mitigation of penalties and interest to be reasonable and in the best interests of carrying out the purpose of this chapter, it may mitigate such assessments upon whatever terms the department deems proper, giving consideration to the degree and extent of the lack of records and reporting errors. The department may ascertain the facts regarding recordkeeping and payment penalties in lieu of more elaborate proceedings under this chapter.

(8) Except in the case of a fraudulent report or of neglect or refusal to make a report, every deficiency shall be assessed under subsection (2) of this section within five years from the twenty-fifth day of the next succeeding calendar month following the reporting period for which the amount is proposed to be determined or within five years after the return is filed, whichever period expires the later.

(9) Any licensee against whom an assessment is made under the provisions of subsections (2) or (3) of this section may petition for a reassessment thereof within thirty days after service upon the licensee of notice thereof. If such petition is not filed within such thirty day period, the amount of the assessment becomes final at the expiration thereof.

If a petition for reassessment is filed within the thirty day period, the department shall reconsider the assessment and, if the licensee has so requested in his or her petition, shall grant such licensee an oral hearing and give the licensee ten days' notice of the time and place thereof. The department may continue the hearing from time to time. The decision of the department upon a petition for reassessment shall become final thirty days after service upon the licensee of

notice thereof.

Every assessment made by the department shall become due and payable at the time it becomes final and if not paid to the department when due and payable, there shall be added thereto a penalty of ten percent of the amount of the tax.

(10) Any notice of assessment required by this section shall be served personally or by certified or registered mail; if by mail, service shall be made by depositing such notice in the United States mail, postage prepaid addressed to the licensee at his or her address as the same appears in the records of the department.

(11) Any licensee who has had the licensee's special fuel license revoked shall pay a one hundred dollar penalty prior to the issuance of a new license.

(12) Any person who, upon audit or investigation by the department, is found to have not paid special fuel taxes as required by this chapter shall be subject to cancellation of all vehicle registrations for vehicles utilizing special fuel as a means of propulsion. Any unexpired Washington tonnage on the vehicles in question may be transferred to a purchaser of the vehicles upon application to the department who shall hold such tonnage in its custody until a sale of the vehicle is made or the tonnage has expired.

(13) Unless expressly authorized by the internal revenue code and this chapter, a person using dyed special fuel in the propulsion of a motor vehicle upon the highways of this state is subject to a civil penalty of ten dollars for each gallon of dyed special fuel placed into the supply tank of the motor vehicle, or one thousand dollars, whichever is greater. The civil penalty collected as a result of this subsection must be deposited in the motor vehicle fund. The penalties must be collected and administered under this chapter.

(14) For the purposes of enforcement of this section, the Washington state patrol or other commercial vehicle safety alliance-certified officers may inspect, collect, and secure samples of special fuel used in the propulsion of a vehicle operated upon the highways of this state to detect the presence of dye or other chemical compounds.

(15) The Washington state patrol shall, by January 1, 1999, develop and implement procedures for collection, analysis, and storage of fuel samples collected under this chapter.

(16) RCW 43.05.110 does not apply to the civil penalties imposed under subsection (13) of this section.

[1998 c 176 § 70; 1996 c 104 § 12; 1995 c 274 § 24; 1994 c 262 § 25; 1991 c 339 § 7; 1987 c 174 § 6; 1983 c 242 § 4; 1979 c 40 § 13; 1977 c 26 § 3; 1973 1st ex.s. c 156 § 7; 1972 ex.s. c 138 § 3; 1971 ex.s. c 175 § 18.]

Notes:

Effective date--1987 c 174: See note following RCW 82.36.010.

Effective date--1972 ex.s. c 138: See note following RCW 82.36.280.

RCW 82.38.180 Refunds and credits.

Any person who has paid a special fuel tax either directly or to the vendor from whom it was purchased may file a claim with the department for a refund of the tax so paid and shall be reimbursed and repaid the amount of:

(1) Any taxes previously paid on special fuel used for purposes other than for the propulsion of motor vehicles upon the public highways in this state.

(2) Any taxes previously paid on special fuel exported for use outside of this state. Special fuel carried from this state in the fuel tank of a motor vehicle is deemed to be exported from this state. Special fuel distributed to a federally recognized Indian tribal reservation located within the state of Washington is not considered exported outside this state.

(3) Any tax, penalty, or interest erroneously or illegally collected or paid.

(4) Any taxes previously paid on all special fuel which is lost or destroyed, while applicant shall be the owner thereof, through fire, lightning, flood, wind storm, or explosion.

(5) Any taxes previously paid on all special fuel of five hundred gallons or more which is lost or destroyed while applicant shall be the owner thereof, through leakage or other casualty except evaporation, shrinkage, or unknown causes.

(6) Any taxes previously paid on special fuel that is inadvertently mixed with dyed special fuel.

Recovery for such loss or destruction under either subsection (4), (5), or (6) of this section must be susceptible to positive proof thereby enabling the department to conduct such investigation and require such information as they may deem necessary. In the event that the department is not satisfied that the fuel was lost, destroyed, or contaminated as claimed because information or proof as required hereunder is not sufficient to substantiate the accuracy of the claim, they may deem such as sufficient cause to deny all right relating to the refund or credit for the excise tax paid on special fuel alleged to be lost or destroyed.

No refund or claim for credit shall be approved by the department unless the gallons of special fuel claimed as nontaxable satisfy the conditions specifically set forth in this section and the nontaxable event or use occurred during the period covered by the refund claim. Refunds or claims for credit by sellers or users of special fuel shall not be allowed for anticipated nontaxable use or events.

[1998 c 176 § 71; 1972 ex.s. c 138 § 4; 1971 ex.s. c 175 § 19.]

Notes:

Effective date--1972 ex.s. c 138: See note following RCW 82.36.280.

RCW 82.38.182 Exemption--Special authorization to farmers, logging companies, construction companies for purchases--Application--Card lock facility use--Refund--Forms--Termination of election--Renewal--Records.

(1) Upon application, the department may give special authorization to farmers, logging companies, and construction companies to purchase nondyed special fuel directly into the supply tanks of nonhighway equipment or into portable slip tanks for nonhighway use without payment of the special fuel tax. Purchases of this nondyed special fuel must be made at a card lock facility owned and operated by a special fuel distributor who is required to pay the special fuel tax on nondyed special fuel delivered to the card lock facility and has elected to sell the special fuel in this manner. The election is solely at the discretion of the special fuel distributor and must be approved by the department.

(2) A special fuel distributor who has paid the special fuel tax on nondyed special fuel purchased by a holder of a special authorization may file a claim for refund of the special fuel

tax paid. A claim for refund of the special fuel tax paid under this section is allowed only if all the following apply:

(a) Special fuel tax was paid by the distributor on the nondyed special fuel to which the claim relates and the claim is supported by an invoice or invoices showing such payment;

(b) The special fuel distributor sold the special fuel to a holder of a valid special authorization issued by the department;

(c) The claim contains the name and special authorization number of each purchaser and the number of gallons sold to the purchaser;

(d) The claim contains a statement that the special fuel distributor has not included the amount of the tax in the sale price of the nondyed special fuel and has not collected the special fuel tax from the purchaser; and

(e) The claim contains a statement that the special fuel covered by the claim did not contain visible evidence of dye.

(3) Each claim for refund under this section must be made on a form prescribed by the department and must be for a period of not less than one week.

(4) The department may terminate the election of a special fuel distributor if the special fuel distributor fails to comply with this section.

(5) The department shall require a holder of a special authorization to submit a request at least once every two years for renewal of the special authorization upon forms supplied by the department. The department shall prescribe the information to be submitted by the special authorization holder and shall determine whether the special authorization shall continue.

(6) For any special fuel purchased under this special authorization, a special authorization holder shall retain records required under RCW 82.38.190 for refund submittals for three years following the purchase date of the fuel.

(7) Notwithstanding the special provisions provided under this section, the special authorization holder is subject to all provisions of this chapter that apply to refund claims.

[1998 c 176 § 72.]

RCW 82.38.185 Refunds--Tax paid purchased by exempt person--Application.

A licensee, other than a special fuel exporter, is entitled to a refund of the special fuel tax previously paid on special fuel which has been purchased from the licensee by a person who is exempt from payment of the special fuel tax imposed by this chapter. Application for the refund shall be accompanied by an invoice or proof satisfactory to the department documenting each sale wherein the purchaser was exempt from the special fuel tax. Claims for refunds shall be made under this chapter.

[1998 c 176 § 73.]

RCW 82.38.190 Claim of refund or credit.

(1) Claims under RCW 82.38.180 shall be filed with the department on forms prescribed by the department and shall show the date of filing and the period covered in the claim, the

number of gallons of special fuel used for purposes subject to tax refund, and such other facts and information as may be required. Every such claim shall be supported by an invoice or invoices issued to or by the claimant, as may be prescribed by the department, and such other information as the department may require. The requirement to provide invoices may be waived for small refund amounts, as determined by the department. Claims for refund of special fuel tax must be for at least twenty dollars.

(2) Any amount determined to be refundable by the department under RCW 82.38.180 shall first be credited on any amounts then due and payable from a person to whom the refund is due, and the department shall then certify the balance thereof to the state treasurer, who shall thereupon draw his or her warrant for the certified amount to the person.

(3) No refund or credit shall be approved by the department unless a written claim for refund or credit stating the specific grounds upon which the claim is founded is filed with the department:

(a) Within thirteen months from the date of purchase or from the last day of the month following the close of the reporting period for which the refundable amount or credit is due with respect to refunds or credits allowable under RCW 82.38.180 (1), (2), (4), and (5), and if not filed within this period the right to refund shall be forever barred.

(b) Within five years from the last day of the month following the close of the reporting period for which the overpayment is due with respect to the refunds or credits allowable under RCW 82.38.180(3). The department shall refund any amount paid that has been verified by the department to be more than ten dollars over the amount actually due for the reporting period. Payment credits shall not be carried forward and applied to subsequent tax returns for a person licensed under this chapter.

(4) Within thirty days after disallowing any claim in whole or in part, the department shall serve written notice of its action on the claimant.

(5) Interest shall be paid upon any refundable amount or credit due under RCW 82.38.180(3) at the rate of one percent per month from the last day of the calendar month following the reporting period for which the refundable amount or credit is due.

The interest shall be paid:

(a) In the case of a refund, to the last day of the calendar month following the date upon which the person making the overpayment, if he or she has not already filed a claim, is notified by the department that a claim may be filed or the date upon which the claim is approved by the department, whichever date is earlier.

(b) In the case of a credit, to the same date as that to which interest is computed on the tax or amount against which the credit is applied.

If the department determines that any overpayment has been made intentionally or by reason of carelessness, it shall not allow any interest thereon.

(6) The department shall pay interest of one percent on any refund payable under RCW 82.38.180 (1), (2), or (6) that is issued more than thirty state business days after the receipt of a claim properly filed and completed in accordance with this section. After the end of the thirty business-day period, additional interest shall accrue at the rate of one percent on the amount payable for each thirty calendar-day period, until the refund is issued.

(7) No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against this state or against any officer of the state to prevent or enjoin the collection under this chapter of any tax or any amount of tax required to be collected.

[1998 c 176 § 74; 1997 c 183 § 10; 1996 c 91 § 4; 1979 c 40 § 14; 1973 1st ex.s. c 156 § 8; 1972 ex.s. c 138 § 5; 1971 ex.s. c 175 § 20.]

Notes:

Effective date--1996 c 91: See note following RCW 46.87.150.

Effective date--1972 ex.s. c 138: See note following RCW 82.36.280.

RCW 82.38.200 Suits for recovery of taxes illegally or erroneously collected.

(1) No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been overpaid under RCW 82.38.180 unless a claim for refund or credit has been duly filed pursuant to RCW 82.38.190.

(2) Within ninety days after the mailing of the notice of the department's action upon a claim filed pursuant to RCW 82.38.190, the claimant may bring an action against the department on the grounds set forth in the claim in a court of competent jurisdiction in Thurston county for the recovery of the whole or any part of the amount with respect to which the claim has been disallowed. Failure to bring action within the time specified constitutes a waiver of any demand against the state on account of the alleged overpayments.

(3) If the department fails to mail notice of action on a claim within six months after the claim is filed, the claimant may, prior to the mailing of notice by the department of its intention on the claim, consider the claim disallowed and bring an action against the department, on the grounds set forth in the claim for the recovery of the whole or any part of the amount claimed as an overpayment.

(4) If judgment is rendered for the plaintiff, the amount of the judgment shall first be credited on any special fuel tax due and payable from the plaintiff. The balance of the judgment shall be refunded to the plaintiff.

(5) In any judgment, interest shall be allowed at the rate of twelve percent per annum upon the amount found to have been illegally collected from the date of payment of the amount to the date of allowance of credit on account of the judgment or to a date preceding the date of the refund warrant, but not more than thirty days, the date to be determined by the department.

[1971 ex.s. c 175 § 21.]

RCW 82.38.210 Tax lien--Filing.

If any licensee liable for the remittance of tax imposed by this chapter fails to pay the same, the amount thereof, including any interest, penalty, or addition to such tax, together with any costs that may accrue in addition thereto, shall be a lien in favor of the state upon all franchises, property, and rights to property, whether real or personal, then belonging to or thereafter acquired by such person, whether such property is employed by such person for

personal or business use or is in the hands of a trustee, or receiver, or assignee for the benefit of creditors, from the date the taxes were due and payable, until the amount of the lien is paid or the property sold in payment thereof. The lien shall have priority over any lien or encumbrance whatsoever, except the lien of other state taxes having priority by law, and except that such lien shall not be valid as against any bona fide mortgagee, pledgee, judgment creditor, or purchaser whose rights have attached prior to the time the department has filed and recorded notice of such lien as hereinafter provided.

In order to avail itself of the lien hereby created, the department shall file with any county auditor a statement of claim and lien specifying the amount of delinquent taxes, penalties and interest claimed by the department. From the time of filing for record, the amount required to be paid shall constitute a lien upon all franchises, property and rights to property, whether real or personal, then belonging to or thereafter acquired by such person in the county. Any lien as provided in this section may also be filed in the office of the secretary of state. Filing in the office of the secretary of state shall be of no effect, however, until the lien or copy thereof shall have been filed with the county auditor in the county where the property is located. When a lien is filed in compliance herewith and with the secretary of state, such filing shall have the same effect as if the lien had been duly filed for record in the office of the auditor in each county of this state.

[1998 c 176 § 75; 1979 c 40 § 15; 1971 ex.s. c 175 § 22.]

RCW 82.38.220 Delinquency--Notice to debtors--Transfer or disposition of property, credits, or debts prohibited--Lien--Answer.

In the event any licensee is delinquent in the payment of any obligation imposed under this chapter, the department may give notice of the amount of such delinquency by registered or certified mail to all persons having in their possession or under their control any credits or other personal property belonging to the licensee or owing any debts to the licensee, at the time of the receipt by them of such notice. Any person so notified shall neither transfer nor make other disposition of such credits, personal property, or debts until the department consents to a transfer or other disposition. All persons so notified must, within twenty days after receipt of the notice, advise the department of any and all such credits, personal property, or debts in their possession, under their control or owing by them, as the case may be, and shall immediately deliver such credits, personal property, or debts to the department or its duly authorized representative to be applied to the indebtedness involved.

Upon service, the notice and order to withhold and deliver constitutes a continuing lien on property of the taxpayer. The department shall include in the caption of the notice to withhold and deliver "continuing lien." The effective date of a notice to withhold and deliver served under this section is the date of service of the notice.

If a person fails to answer the notice within the time prescribed by this section, it is lawful for the court, upon application of the department and after the time to answer the notice has expired, to render judgment by default against the party named in the notice to withhold and deliver for the full amount claimed by the department in the notice to withhold and deliver,

together with costs.

[1998 c 176 § 76; 1994 c 262 § 26; 1983 c 242 § 5; 1979 c 40 § 16; 1971 ex.s. c 175 § 23.]

RCW 82.38.230 Delinquency--Seizure and sale of property--Notice--Distribution of excess.

Whenever any licensee is delinquent in the payment of any obligation imposed hereunder, and such delinquency continues after notice and demand for payment by the department, the department shall proceed to collect the amount due from the licensee in the following manner: The department shall seize any property subject to the lien of said excise tax, penalty, and interest and thereafter sell it at public auction to pay said obligation and any and all costs that may have been incurred on account of the seizure and sale. Notice of such intended sale and the time and place thereof shall be given to such delinquent licensee and to all persons appearing of record to have an interest in such property. The notice shall be given in writing at least ten days before the date set for the sale by enclosing it in an envelope addressed to the licensee at the licensee's address as the same appears in the records of the department and, in the case of any person appearing of record to have an interest in such property, addressed to such person at his or her last known residence or place of business, and depositing such envelope in the United States mail, postage prepaid. In addition, the notice shall be published for at least ten days before the date set for the sale in a newspaper of general circulation published in the county in which the property seized is to be sold. If there is no newspaper of general circulation in such county, the notice shall be posted in three public places in the county for a period of ten days. The notice shall contain a description of the property to be sold, together with a statement of the amount due under this chapter, the name of the licensee and the further statement that unless such amount is paid on or before the time fixed in the notice the property will be sold in accordance with law.

The department shall then proceed to sell the property in accordance with the law and the notice, and shall deliver to the purchaser a bill of sale or deed which shall vest title in the purchaser. If upon any such sale the moneys received exceed the amount due to the state under this chapter from the delinquent licensee, the excess shall be returned to the licensee and the licensee's receipt obtained for the excess. If any person having an interest in or lien upon the property has filed with the department prior to such sale, notice of such interest or lien, the department shall withhold payment of any such excess to the licensee pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction. If for any reason the receipt of the licensee is not available, the department shall deposit such excess with the state treasurer as trustee for the licensee or the licensee's heirs, successors, or assigns: PROVIDED, That prior to making any seizure of property as provided for in this section, the department may first serve upon the licensee's bondsman a notice of the delinquency, with a demand for the payment of the amount due.

[1998 c 176 § 77; 1979 c 40 § 17; 1971 ex.s. c 175 § 24.]

RCW 82.38.235 Assessments--Warrant--Lien--Filing fee--Writs of execution and garnishment.

Whenever any assessment shall have become final in accordance with the provisions of this chapter, the department may file with the clerk of any county within the state a warrant in the amount of the assessment of taxes, penalties plus interest and a filing fee under RCW 36.18.012(10). The clerk of the county wherein the warrant is filed shall immediately designate a superior court cause number for such warrant, and the clerk shall cause to be entered in the judgment docket under the superior court cause number assigned to the warrant, the name of the licensee mentioned in the warrant, the amount of the tax, penalties, interest and filing fee and the date when such warrant was filed. The aggregate amount of such warrant as docketed shall become a lien upon the title to, and interest in all real and personal property of named person against whom the warrant is issued, the same as a judgment in a civil case duly docketed in the office of such clerk. Such warrant so docketed shall be sufficient to support the issuance of writs of execution and writs of garnishment in favor of the state in the manner provided by law in the case of civil judgment, wholly or partially unsatisfied. The clerk of the court shall be entitled to a filing fee under RCW 36.18.012(10), which shall be added to the amount of the warrant.

[2001 c 146 § 14; 1998 c 176 § 78; 1979 c 40 § 22.]

RCW 82.38.240 Delinquency--Collection by civil action--Certificate.

Whenever any licensee is delinquent in the payment of any obligation hereunder the department may transmit notice of such delinquency to the attorney general who shall at once proceed to collect by appropriate legal action the amount due the state from the licensee. In any suit brought to enforce the rights of the state hereunder, a certificate by the department showing the delinquency shall be prima facie evidence of the amount of the obligation, of the delinquency thereof and of compliance by the department with all provisions of this chapter relating to such obligation.

[1998 c 176 § 79; 1971 ex.s. c 175 § 25.]

RCW 82.38.245 Bankruptcy proceedings--Notice.

A special fuel licensee, who files or against whom is filed a petition in bankruptcy, shall, within ten days of the filing, notify the department of the proceedings in bankruptcy, including the identity and location of the court in which the proceedings are pending.

[1997 c 183 § 9.]

RCW 82.38.250 Remedies cumulative.

The foregoing remedies of the state in this chapter shall be cumulative and no action taken by the department shall be construed to be an election on the part of the state or any of its officers to pursue any remedy hereunder to the exclusion of any other remedy for which provision is made in this chapter.

[1971 ex.s. c 175 § 26.]

RCW 82.38.260 Administration and enforcement.

The department shall enforce the provisions of this chapter, and may prescribe, adopt, and enforce reasonable rules and regulations relating to the administration and enforcement thereof. The Washington state patrol and its officers shall aid the department in the enforcement of this chapter, and, for this purpose, are declared to be peace officers, and given police power and authority throughout the state to arrest on sight any person known to have committed a violation of the provisions of this chapter.

The department or its authorized representative is hereby empowered to examine the books, papers, records and equipment of any licensee or any person dealing in, transporting, or storing special fuel as defined in this chapter and to investigate the character of the disposition which any person makes of such special fuel in order to ascertain and determine whether all taxes due hereunder are being properly reported and paid. The fact that such books, papers, records and equipment are not maintained in this state at the time of demand shall not cause the department to lose any right of such examination under this chapter when and where such records become available.

The department or its authorized representative is further empowered to investigate the disposition of special fuel by any person where the department has reason to believe that untaxed special fuel has been diverted to a use subject to the taxes imposed by this chapter without said taxes being paid in accordance with the requirements of this chapter.

For the purpose of enforcing the provisions of this chapter it shall be presumed that all special fuel delivered to service stations as well as all special fuel otherwise received into storage and dispensing equipment designed to fuel motor vehicles is delivered into the fuel supply tanks of motor vehicles and consumed in the propulsion of motor vehicles on the highways of this state, unless the contrary is established by satisfactory evidence.

The department shall, upon request from the officials to whom are entrusted the enforcement of the special fuel tax law of any other state, the District of Columbia, the United States, its territories and possessions, the provinces or the Dominion of Canada, forward to such officials any information which he or she may have relative to the receipt, storage, delivery, sale, use, or other disposition of special fuel by any licensee if the other state or states furnish like information to this state.

Returns required by this chapter, exclusive of schedules, itemized statements and other supporting evidence annexed thereto, shall at all reasonable times be open to the public.

[1998 c 176 § 80; 1995 c 274 § 25; 1979 c 40 § 18; 1971 ex.s. c 175 § 27.]

RCW 82.38.265 Administration, collection, and enforcement of taxes pursuant to chapter 82.41 RCW.

For the purposes of administration, collection, and enforcement of taxes imposed under this chapter, pursuant to an agreement under chapter 82.41 RCW, chapter 82.41 RCW shall

control to the extent of any conflict.

[1982 c 161 § 14.]

RCW 82.38.270 Violations--Penalties.

(1) It is unlawful for a person or corporation to evade a tax or fee imposed under this chapter.

(2) Evasion of taxes or fees under this chapter is a class C felony under chapter 9A.20 RCW. In addition to other penalties and remedies provided by law, the court shall order a person or corporation found guilty of violating subsection (1) of this section to:

(a) Pay the tax or fee evaded plus interest, commencing at the date the tax or fee was first due, at the rate of twelve percent per year, compounded monthly; and

(b) Pay a penalty of one hundred percent of the tax evaded, to the multimodal transportation account of the state.

[2000 2nd sp.s. c 4 § 10; 1995 c 287 § 4; 1979 c 40 § 19; 1977 c 26 § 4; 1971 ex.s. c 175 § 28.]

Notes:

Effective dates--2000 2nd sp.s. c 4 §§ 4-10: See note following RCW 43.89.010.

RCW 82.38.275 Investigatory power.

The department may initiate and conduct investigations as may be reasonably necessary to establish the existence of any alleged violations of or noncompliance with the provisions of this chapter or any rules or regulations issued hereunder.

For the purpose of any investigation or proceeding under this chapter, the director or any officer designated by him may administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, agreements, or other documents or records which the director deems relevant or material to the inquiry.

In case of contumacy by or refusal to obey a subpoena issued to, any person, any court of competent jurisdiction upon application by the director, may issue to that person an order requiring him to appear before the director, or the officer designated by him to produce testimony or other evidence touching the matter under investigation or in question. The failure to obey an order of the court may be punishable by contempt.

[1979 c 40 § 20.]

RCW 82.38.280 State preempts tax field.

The tax levied in this chapter is in lieu of any excise, privilege, or occupational tax upon the business of manufacturing, selling, or distributing special fuel, and no city, town, county, township or other subdivision or municipal corporation of the state shall levy or collect any excise tax upon or measured by the sale, receipt, distribution, or use of special fuel, except as provided in RCW 82.80.010 and 82.47.020.

[1991 c 173 § 5; 1990 c 42 § 205; 1979 ex.s. c 181 § 6; 1971 ex.s. c 175 § 29.]

Notes:

Effective date--1991 c 173: See note following RCW 82.47.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective date--Severability--1979 ex.s. c 181: See notes following RCW 82.36.440.

RCW 82.38.285 Tax liability of user--Exceptions.

It is intended that the ultimate liability for the tax imposed under this chapter be upon the user, regardless of the manner in which collection of the tax is provided for in this chapter. However, this section does not apply to agreements between the department and federally recognized Indian tribes entered into under RCW 82.38.310, nor does it apply to the consent decrees entered in *Confederated Tribes of the Colville Reservation v. Washington Department of Licensing*, No. CS-92-248-JLQ (E.D. Wash.) and *Teo v. Steffenson*, No. CY-93-3050-AAM (E.D. Wash.).

[1998 c 176 § 81.]

RCW 82.38.289 Liability, payment, and report of taxes due before March 2000--Inventory report--Penalties, interest.

A special fuel distributor who incurs liability in December 1998 for the special fuel tax imposed under this chapter shall report the liability and pay the tax in January 1999 in the manner required by this chapter as it existed before January 1, 1999.

A special fuel distributor or special fuel user shall inventory all special fuel, including dyed special fuel, that is on hand or in the person's possession as of 12:01 a.m. on January 1, 1999, and is not in the bulk transfer-terminal system and shall report the results of the inventory to the department no later than the last business day of February 1999. The report of inventory must be made on a form prescribed by the department.

A special fuel distributor may pay the tax due on special fuel in inventory any time before February 28, 2000, but at least one-twelfth of the amount due must be paid by the last day of each month starting with February 1999. Payments not received in accordance with this section are late and are subject to the interest and penalty provisions of this chapter. Payments made after February 2000 are late and are subject to the interest and penalty provisions of this chapter.

A special fuel user shall pay the tax due on fuel in inventory in accordance with the filing frequency assigned to the user before January 1, 1999. Payments not received in accordance with the filing frequency are late and are subject to the interest and penalty provisions of this chapter.

[1998 c 176 § 82.]

RCW 82.38.290 Disposition of funds.

All taxes, interest and penalties collected under this chapter shall be credited and

deposited in the same manner as are motor vehicle fuel taxes collected under RCW 82.36.410.

[1971 ex.s. c 175 § 30.]

RCW 82.38.300 Judicial review and appeals.

Judicial review and appeals shall be governed by the Administrative Procedure Act, chapter 34.05 RCW.

[1971 ex.s. c 175 § 31.]

RCW 82.38.310 Agreement with tribe for imposition, collection, use.

The department of licensing may enter into an agreement with any federally recognized Indian tribe located on a reservation within this state regarding the imposition, collection, and use of this state's special fuel tax, or the budgeting or use of moneys in lieu thereof, upon terms substantially the same as those in the consent decree entered by the federal district court (Eastern District of Washington) in *Confederated Tribes of the Colville Reservation v. DOL, et al.*, District Court No. *CY-92-248-JLO*.

[1995 c 320 § 3.]

Notes:

Legislative recognition, belief--Severability--Effective date--1995 c 320: See notes following RCW 82.36.450.

RCW 82.38.320 Bulk storage of special fuel by international fuel tax agreement licensee--Authorization to pay tax at time of filing tax return--Schedule--Report--Exemptions.

(1) An international fuel tax agreement licensee who meets the qualifications in subsection (2) of this section may be given special authorization by the department to purchase special fuel delivered into bulk storage without payment of the special fuel tax at the time the fuel is purchased. The special authorization applies only to full truck-trailer loads filled at a terminal rack and delivered directly to the bulk storage facilities of the special authorization holder. The licensee shall pay special fuel tax on the fuel at the time the licensee files their international fuel tax agreement tax return and accompanying schedule with the department. The accompanying schedule shall be provided in a form and manner determined by the department and shall contain information on purchases and usage of all nondyed special fuel purchased during the reporting period. In addition, by the fifteenth day of the month following the month in which fuel under the special authorization was purchased, the licensee must report to the department, the name of the seller and the number of gallons purchased for each purchase of such fuel, and any other information as the department may require.

(2) To receive or maintain special authorization under subsection (1) of this section, the following conditions regarding the international fuel tax agreement licensee must apply:

(a) During the period encompassing the four consecutive calendar quarters immediately

preceding the fourth calendar quarter of the previous year, the number of gallons consumed outside the state of Washington as reported on the licensee's international fuel tax agreement tax returns must have been equal to at least twenty percent of the nondyed special fuel gallons, including fuel used on-road and off-road, purchased by the licensee in the state of Washington, as reported on the accompanying schedules required under subsection (1) of this section;

(b) The licensee must have been licensed under the provisions of the international fuel tax agreement during each of the four consecutive calendar quarters immediately preceding the fourth calendar quarter of the previous year; and

(c) The licensee has not violated the reporting requirements of this section.

(3) A special fuel distributor who sells special fuel under the special authorization provisions of this section is not liable for the special fuel tax on the fuel. By the fifteenth day of the month following the month in which the fuel was sold, the special fuel distributor shall report to the department, the name and special authorization number of the purchaser and the number of gallons sold for each purchase of such special fuel, and any other information as the department may require. The special fuel supplier will report such sales, in a manner prescribed by the department, at the time the special fuel supplier submits the monthly tax report.

(4) A supplier selling special fuel under the provisions of this section shall not be responsible for taxes due for special fuel purchased under the provisions of this section.

(5) An international fuel tax agreement licensee who qualifies for a special authorization under this section for calendar year 1999 is not subject to the special fuel user requirements of RCW 82.38.289.

[1998 c 176 § 83.]

RCW 82.38.350 Fuel tax cooperative agreement.

The department of licensing may enter into a fuel tax cooperative agreement with another state or Canadian province for the administration, collection, and enforcement of each state's or Canadian province's fuel taxes.

[1998 c 176 § 88.]

RCW 82.38.800 Rules--1998 c 176.

See RCW 82.36.800.

RCW 82.38.900 Section captions.

All section captions used in this chapter do not constitute any part of the law.

[1971 ex.s. c 175 § 32.]

RCW 82.38.910 Short title.

This chapter may be cited as the "Special Fuel Tax Act".

[1971 ex.s. c 175 § 1.]

RCW 82.38.920 Severability--1971 ex.s. c 175.

If any provision of this 1971 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1971 ex.s. c 175 § 34.]

RCW 82.38.930 Effective date--1971 ex.s. c 175.

The effective date of this Special Fuel Tax Act is January 1, 1972.

[1971 ex.s. c 175 § 36.]

RCW 82.38.940 Findings--1998 c 176.

See RCW 82.36.900.

RCW 82.38.941 Effective date--1998 c 176.

See RCW 82.36.901.

**Chapter 82.41 RCW
MULTISTATE MOTOR FUEL TAX AGREEMENT**

Sections

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RCW 82.41.010 Purpose.

It is the purpose of this chapter to simplify the confusing, unnecessarily duplicative, and

burdensome motor fuel use tax licensing, reporting, and remittance requirements imposed on motor carriers involved in interstate commerce by authorizing the state of Washington to participate in a multistate motor fuel tax agreement for the administration, collection, and enforcement of those states' motor fuel use taxes.

[1982 c 161 § 1.]

RCW 82.41.020 Definitions.

As used in this chapter unless the context clearly requires otherwise:

- (1) "Department" means the department of licensing;
- (2) "Motor fuel" means all combustible gases and liquids used for the generation of power for propulsion of motor vehicles;
- (3) "Motor carrier" means an individual, partnership, firm, association, or private or public corporation engaged in interstate commercial operation of motor vehicles, any part of which is within this state or any other state which is party to an agreement under this chapter;
- (4) "State" means a state, territory, or possession of the United States, the District of Columbia, a foreign country, or a state or province of a foreign country;
- (5) "Base state" means the state in which the motor carrier is legally domiciled, or in the case of a motor carrier who has no legal domicile, the state from or in which the motor carrier's vehicles are most frequently dispatched, garaged, serviced, maintained, operated, or otherwise controlled;
- (6) "Agreement" means a motor fuel tax agreement under this chapter;
- (7) "Licensee" means a motor carrier who has been issued a fuel tax license under a motor fuel tax agreement.

[1982 c 161 § 2.]

RCW 82.41.030 Motor fuel tax cooperative agreement authorized--Prohibition.

The department may enter into a motor fuel tax cooperative agreement with another state or states which provides for the administration, collection, and enforcement of each state's motor fuel taxes on motor fuel used by motor carriers. The agreement shall not contain any provision which exempts any motor vehicle, owner, or operator from complying with the laws, rules, and regulations pertaining to vehicle licensing, size, weight, load, or operation of motor vehicles upon the public highways of this state.

[1982 c 161 § 3.]

RCW 82.41.040 Amount of tax collected for this state.

The amount of the tax imposed and collected on behalf of this state under an agreement entered into under this chapter shall be determined as provided in chapter 82.38 RCW.

[1995 c 274 § 26; 1982 c 161 § 4.]

RCW 82.41.050 Provisions of agreement.

An agreement entered into under this chapter may provide for:

- (1) Defining the classes of motor vehicles upon which taxes are to be collected under the agreement;
- (2) Establishing methods for base state fuel tax licensing, license revocation, and tax collection from motor carriers on behalf of the states which are parties to the agreement;
- (3) Establishing procedures for the granting of credits or refunds on the purchase of excess tax-paid fuel;
- (4) Defining conditions and criteria relative to bonding requirements, including criteria for exemption from bonding;
- (5) Establishing tax reporting periods not to exceed one calendar quarter, and tax report due dates not to exceed one calendar month after the close of the reporting period;
- (6) Penalties and interest for filing of tax reports after the due dates prescribed by the agreement;
- (7) Establishing procedures for forwarding of fuel taxes, penalties, and interest collected on behalf of another state to that state;
- (8) Recordkeeping requirements for licensees; and
- (9) Any additional provisions which will facilitate the administration of the agreement.

[1982 c 161 § 5.]

RCW 82.41.060 Credits--Refunds.

Any licensee purchasing more tax-paid motor fuel in this state than the licensee uses in this state during the course of a reporting period shall be permitted a credit against future tax liability for the excess tax-paid fuel purchased. Upon request, this credit may be refunded to the licensee by the department in accordance with the agreement.

[1982 c 161 § 6.]

RCW 82.41.070 Audits.

The agreement may require the department to perform audits of licensees, or persons required to be licensed, based in this state to determine whether motor fuel taxes to be collected under the agreement have been properly reported and paid to each state party to the agreement. The agreement may authorize other states to perform audits on licensees, or persons required to be licensed, based in their states on behalf of the state of Washington and forward the audit findings to the department. Such findings may be served upon the licensee or such other person in the same manner as audits performed by the department.

The agreement shall not preclude the department from auditing the records of any person who has used motor fuels in this state. Any licensee or person required to be licensed from whom the department has requested records shall make the records available at the location

designated by the department or may request the department to audit such records at that licensee's or person's place of business. If the place of business is located outside this state, the department may require the licensee or such other person to reimburse the department for authorized per diem and travel expenses.

[1982 c 161 § 7.]

RCW 82.41.080 Investigatory power.

The department may initiate and conduct investigations as may be reasonably necessary to establish the existence of any alleged violations of or noncompliance with this chapter or any rules issued hereunder.

For the purpose of any investigation or proceeding under this chapter, the director or any officer designated by the director may administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, agreements, or other documents or records which the director deems relevant or material to the inquiry.

In case of contumacy by or refusal to obey a subpoena issued to any person, any court of competent jurisdiction, upon application by the director, may issue to that person an order requiring him to appear before the director, or the officer designated by the director, to produce testimony or other evidence touching the matter under investigation or in question. The failure to obey an order of the court may be punishable by contempt.

[1982 c 161 § 8.]

RCW 82.41.090 Appeal procedures.

The agreement shall specify procedures by which a licensee may appeal a license revocation or audit assessment by the department. Such appeal procedures shall be in accordance with chapters 34.05 and 82.38 RCW.

[1982 c 161 § 9.]

RCW 82.41.100 Exchange of information.

The agreement may require each state to forward to other states any information available which relates to the acquisition, sale, use, or movement of motor fuels by any licensee or person required to be licensed. The department may further disclose to other states information which relates to the persons, offices, motor vehicles and other real and personal property of persons licensed or required to be licensed under the agreement.

[1982 c 161 § 10.]

RCW 82.41.110 Construction and application.

This chapter shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this chapter among states enacting it for the purpose of participating in a multistate motor fuel tax agreement.

[1982 c 161 § 11.]

RCW 82.41.120 Implementing rules required.

The department shall adopt such rules as are necessary to implement this chapter and any agreement entered into under this chapter.

[1982 c 161 § 12.]

**Chapter 82.42 RCW
AIRCRAFT FUEL TAX**

Sections	
82.42.010	Definitions.
82.42.020	Aircraft fuel tax imposed--Exception--Rate to be computed--Misappropriation or conversion--Penalties, liability.
82.42.025	Computation of aircraft fuel tax rate.
82.42.030	Exemptions.
82.42.040	Collection of tax--Procedure--Licensing--Surety bond or other security--Records, reports, statements--Application--Investigation--Fee--Penalty for false statement.
82.42.050	Failure of distributor to file report or statement--Determination by director of amount sold, delivered or used--Basis for tax assessment--Penalty--Records public.
82.42.060	Payment of tax--Penalty for delinquency--Enforcement of collection--Provisions of RCW 82.36.040, 82.36.070, 82.36.110 through 82.36.140 made applicable.
82.42.070	Imports, exports, sales to United States government exempted--Procedure--Sales to state or political subdivisions not exempt--Refund procedures.
82.42.080	Violations--Penalty.
82.42.090	Tax proceeds--Disposition--Aeronautics account.
82.42.100	Enforcement.
82.42.110	Tax upon persons other than distributors--Imposition--Collection--Distribution--Enforcement.
82.42.120	Mitigation of assessments.
82.42.125	Bankruptcy proceedings--Notice.
82.42.900	Severability--1967 ex.s. c 10.

RCW 82.42.010 Definitions.

For the purposes of this chapter:

- (1) "Department" means the department of licensing;
- (2) "Director" means the director of licensing;
- (3) "Person" means every natural person, firm, partnership, association, or private or public corporation;

(4) "Aircraft" means every contrivance now known or hereafter invented, used or designed for navigation of or flight in the air, operated or propelled by the use of aircraft fuel;

(5) "Aircraft fuel" means gasoline and any other inflammable liquid, by whatever name such liquid is known or sold, the chief use of which is as fuel for the propulsion of aircraft, except gas or liquid, the chief use of which as determined by the director, is for purposes other than the propulsion of aircraft;

(6) "Dealer" means any person engaged in the retail sale of aircraft fuel;

(7) "Distributor" means any person engaged in the sale of aircraft fuel to any dealer and shall include any dealer from whom the tax hereinafter imposed has not been collected;

(8) "Weighted average retail sales price of aircraft fuel" means the average retail sales price, excluding any federal excise tax, of the several grades of aircraft fuel sold by dealers throughout the state (less any state excise taxes on the sale, distribution, or use thereof) upon which fuel the tax levied by this chapter has been collected, weighted to reflect the quantities sold at each price;

(9) "Fiscal half-year" means a six-month period ending June 30th or December 31st;

(10) "Local service commuter" means an air taxi operator who operates at least five round-trips per week between two or more points; publishes flight schedules which specify the times, days of the week, and points between which it operates; and whose aircraft has a maximum capacity of sixty passengers or eighteen thousand pounds of useful load.

[1983 c 49 § 1; 1982 1st ex.s. c 25 § 1; 1979 c 158 § 229; 1969 ex.s. c 254 § 1; 1967 ex.s. c 10 § 1.]

Notes:

Effective date--1983 c 49: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect May 1, 1983." [1983 c 49 § 3.]

Severability--1982 1st ex.s. c 25: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 1st ex.s. c 25 § 11.]

Effective date--1982 1st ex.s. c 25: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1982." [1982 1st ex.s. c 25 § 12.]

Effective date--1969 ex.s. c 254: "The effective date of this 1969 amendatory act is July 1, 1969." [1969 ex.s. c 254 § 7.]

RCW 82.42.020 Aircraft fuel tax imposed--Exception--Rate to be computed--Misappropriation or conversion--Penalties, liability.

There is hereby levied, and there shall be collected by every distributor of aircraft fuel, an excise tax at the rate computed under RCW 82.42.025 on each gallon of aircraft fuel sold, delivered or used in this state: PROVIDED HOWEVER, That such aircraft fuel excise tax shall not apply to fuel for aircraft that both operate from a private, non-state-funded airfield during at least ninety-five percent of the aircraft's normal use and are used principally for the application of pesticides, herbicides, or other agricultural chemicals: PROVIDED FURTHER, That there shall be collected from every consumer or user of aircraft fuel either the use tax imposed by RCW 82.12.020, as amended, or the retail sales tax imposed by RCW 82.08.020, as amended,

collection procedure to be as prescribed by law and/or rule or regulation of the department of revenue. The taxes imposed by this chapter shall be collected and paid to the state but once in respect to any aircraft fuel.

The tax required by this chapter, to be collected by the seller, is held in trust by the seller until paid to the department, and a seller who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a felony, or gross misdemeanor in accordance with the theft and anticipatory provisions of Title 9A RCW. A person, partnership, corporation, or corporate officer who fails to collect the tax imposed by this section, or who has collected the tax and fails to pay it to the department in the manner prescribed by this chapter, is personally liable to the state for the amount of the tax.

[1996 c 104 § 13; 1982 1st ex.s. c 25 § 2; 1969 ex.s. c 254 § 2; 1967 ex.s. c 10 § 2.]

Notes:

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.025 Computation of aircraft fuel tax rate.

(1) During the fifth month of each fiscal half-year ending June 30th and December 31st of each year, the department of licensing shall compute an aircraft fuel tax rate to the nearest one-half cent per gallon of aircraft fuel by multiplying three percent times the weighted average retail sales price of aircraft fuel, per gallon, sold within the state in the third month of the fiscal half-year. The department shall determine the weighted average retail sales price of aircraft fuel by state-wide sampling and survey techniques designed to reflect these prices for the third month of the fiscal half-year. The department shall establish reasonable guidelines for its sampling and survey methods.

(2) The excise tax rate computed under subsection (1) of this section or five cents per gallon, whichever is greater, shall apply to the sale, distribution, or use of aircraft fuel beginning the fiscal half-year following computation of the rate and shall remain in effect for each succeeding fiscal half-year until a subsequent computation requires a change in the rate. For the period May 1, 1983, through June 30, 1983, the aircraft fuel tax shall be five cents per gallon.

[1983 c 49 § 2; 1982 1st ex.s. c 25 § 3.]

Notes:

Effective date--1983 c 49: See note following RCW 82.42.010.

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.030 Exemptions.

The provision of RCW 82.42.020 imposing the payment of an excise tax on each gallon of aircraft fuel sold, delivered or used in this state shall not apply to aircraft fuel sold for export, nor to aircraft fuel used for the following purposes: (1) The operation of aircraft when such use is by any air carrier or supplemental air carrier operating under a certificate of public

convenience and necessity under the provisions of the Federal Aviation Act of 1958, Public Law 85-726, as amended; (2) the operation of aircraft for testing or experimental purposes; (3) the operation of aircraft when such operation is for the training of crews in Washington state for purchasers of aircraft who are certified air carriers; and (4) the operation of aircraft in the operations of a local service commuter: PROVIDED, That the director's determination as to a particular activity for which aircraft fuel is used as being an exemption under this section, or otherwise, shall be final.

To claim an exemption on account of sales by a licensed distributor of aircraft fuel for export, the purchaser shall obtain from the selling distributor, and such selling distributor must furnish the purchaser, an invoice giving such details of the sale for export as the director may require, copies of which shall be furnished the department and the entity of the state or foreign jurisdiction of destination which is charged by the laws of that state or foreign jurisdiction with the control or monitoring or both, of the sales or movement of aircraft fuel in that state or foreign jurisdiction.

[1989 c 193 § 4; 1982 1st ex.s. c 25 § 4; 1967 ex.s. c 10 § 3.]

Notes:

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.040 Collection of tax--Procedure--Licensing--Surety bond or other security--Records, reports, statements--Application--Investigation--Fee--Penalty for false statement.

The director shall by rule and regulation adopted as provided in chapter 34.05 RCW (Administrative Procedure Act) set up the necessary administrative procedure for collection by the department of the aircraft fuel excise tax as provided for in RCW 82.42.020, placing the responsibility of collection of said tax upon every distributor of aircraft fuel within the state; he may require the licensing of every distributor of aircraft fuel and shall require such a corporate surety bond or security of any distributor or person not otherwise bonded under provisions of chapter 82.36 RCW as is provided for distributors of motor vehicle fuel under RCW 82.36.060; he shall provide such forms and may require such reports or statements as in his determination shall be necessary for the proper administration of this chapter. The director may require such records to be kept, and for such periods of time, as deemed necessary for the administration of this chapter, which records shall be available at all times for the director or his representative who may require a statement under oath as to the contents thereof.

Every application for a distributor's license must contain the following information to the extent it applies to the applicant:

(1) Proof as the department may require concerning the applicant's identity, including but not limited to his or her fingerprints or those of the officers of a corporation making the application;

(2) The applicant's form and place of organization including proof that the individual, partnership, or corporation is licensed to do business in this state;

(3) The qualification and business history of the applicant and any partner, officer, or director;

(4) The applicant's financial condition or history including a bank reference and whether the applicant or any partner, officer, or director has ever been adjudged bankrupt or has an unsatisfied judgment in a federal or state court;

(5) Whether the applicant has been adjudged guilty of a crime that directly relates to the business for which the license is sought and the time elapsed since the conviction is less than ten years, or has suffered a judgment within the preceding five years in a civil action involving fraud, misrepresentation, or conversion and in the case of a corporation or partnership, all directors, officers, or partners.

After receipt of an application for a license, the director may conduct an investigation to determine whether the facts set forth are true. The director may require a fingerprint record check of the applicant through the Washington state patrol criminal identification system and the federal bureau of investigation before issuance of a license. The results of the background investigation including criminal history information may be released to authorized department personnel as the director deems necessary. The department shall charge a license holder or license applicant a fee of fifty dollars for each background investigation conducted.

An applicant who makes a false statement of a material fact on the application may be prosecuted for false swearing as defined by RCW 9A.72.040.

[1996 c 104 § 14; 1982 1st ex.s. c 25 § 5; 1969 ex.s. c 254 § 3; 1967 ex.s. c 10 § 4.]

Notes:

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.050 Failure of distributor to file report or statement--Determination by director of amount sold, delivered or used--Basis for tax assessment--Penalty--Records public.

Should any distributor fail to file any report or statement, as shall be required by rule and regulation of the director, showing the total number of gallons of aircraft fuel sold, delivered or used by a distributor within the state during the preceding calendar month, the director shall proceed forthwith to determine from the best available sources such amount and said determination shall be presumed to be correct for that period, until proved by competent evidence to be otherwise. The director shall immediately assess the excise tax in the amount so determined, adding thereto a penalty of ten percent for failure to report. Such penalty shall be cumulative of other penalties herein provided. All statements or reports required to be filed with the director as required in this section shall be public records.

[1969 ex.s. c 254 § 4; 1967 ex.s. c 10 § 5.]

RCW 82.42.060 Payment of tax--Penalty for delinquency--Enforcement of collection--Provisions of RCW 82.36.040, 82.36.070, 82.36.110 through 82.36.140 made

applicable.

The amount of aircraft fuel excise tax imposed under RCW 82.42.020 for each month shall be paid to the director on or before the twenty-fifth day of the month thereafter, and if not paid prior thereto, shall become delinquent at the close of business on that day, and a penalty of ten percent of such excise tax must be added thereto for delinquency. Any aircraft fuel tax, penalties, and interest payable under the provisions of this chapter shall bear interest at the rate of one percent per month, or fraction thereof, from the first day of the calendar month after the close of the monthly period for which the amount or any portion thereof should have been paid until the date of payment. RCW 82.36.070 applies to the issuance, refusal, or revocation of a license issued under this chapter. The provisions of RCW 82.36.110 relating to a lien for taxes, interests or penalties due, shall be applicable to the collection of the aircraft fuel excise tax provided in RCW 82.42.020, and the provisions of RCW 82.36.120, 82.36.130 and 82.36.140 shall apply to any distributor of aircraft fuel with respect to the aircraft fuel excise tax imposed under RCW 82.42.020. Payment credits shall not be carried forward and applied to subsequent tax returns.

[1997 c 183 § 12; 1996 c 104 § 15; 1969 ex.s. c 254 § 5; 1969 c 139 § 4; 1967 ex.s. c 10 § 6.]

**RCW 82.42.070 Imports, exports, sales to United States government
exempted--Procedure--Sales to state or political subdivisions not exempt--Refund
procedures.**

The provisions of RCW 82.42.020 requiring the payment of an aircraft fuel excise tax on aircraft fuel shall not apply to aircraft fuel imported into the state in interstate or foreign commerce and intended to be sold while in interstate or foreign commerce, nor to aircraft fuel exported from this state, nor to aircraft fuel sold to the United States government or any agency thereof: PROVIDED, That exemptions granted under this section shall be null and void unless full conformance is made with the requisite administrative procedure set forth for procuring such exemptions under rules and regulations of the director promulgated under the provisions of this chapter. Except as provided in RCW 82.42.030, nothing in this chapter shall be construed to exempt the state or any political subdivision thereof from the payment of the aircraft excise fuel tax provided in RCW 82.42.020. When setting up rules and regulations as provided for in RCW 82.42.040, the director shall provide for such refund procedure as deemed necessary to carry out the provisions of this chapter, and full compliance with such provisions shall be essential before receipt of any refund thereunder.

[1982 1st ex.s. c 25 § 6; 1971 ex.s. c 156 § 4; 1967 ex.s. c 10 § 7.]

Notes:

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.080 Violations--Penalty.

Any person violating any provision of this chapter or any rule or regulation of the

director promulgated hereunder, or making any false statement, or concealing any material fact in any report, statement, record or claim, or who commits any act with intent to avoid payment of the aircraft fuel excise tax imposed by this chapter, or who conspires with another person with intent to interfere with the orderly collection of such tax due and owing under this chapter, is guilty of a gross misdemeanor.

[1996 c 104 § 16; 1982 1st ex.s. c 25 § 7; 1967 ex.s. c 10 § 8.]

Notes:

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.090 Tax proceeds--Disposition--Aeronautics account.

All moneys collected by the director from the aircraft fuel excise tax as provided in RCW 82.42.020 shall be transmitted to the state treasurer and shall be credited to the aeronautics account hereby created in the transportation fund of the state treasury. Moneys collected from the consumer or user of aircraft fuel from either the use tax imposed by RCW 82.12.020 or the retail sales tax imposed by RCW 82.08.020 shall be transmitted to the state treasurer and credited to the state general fund.

[1995 c 170 § 1; 1991 sp.s. c 13 § 37; 1985 c 57 § 86; 1982 1st ex.s. c 25 § 8; 1967 ex.s. c 10 § 9.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.100 Enforcement.

The director is charged with the enforcement of the provisions of this chapter and rules and regulations promulgated hereunder. The director may, in his discretion, call on the state patrol or any peace officer in the state, who shall then aid in the enforcement of this chapter or any rules or regulations promulgated hereunder.

[1967 ex.s. c 10 § 10.]

RCW 82.42.110 Tax upon persons other than distributors--Imposition--Collection--Distribution--Enforcement.

Every person other than a distributor who acquires any aircraft fuel within this state upon which payment of tax is required under the provisions of this chapter, or imports such aircraft fuel into this state and sells, delivers, or in any manner uses it in this state shall, if the tax has not been paid, be subject to the provisions of RCW 82.42.040 provided for distributors and shall pay a tax at the rate computed under RCW 82.42.025 for each gallon thereof so sold, delivered, or used in the manner provided for distributors. The proceeds of the tax imposed by this section shall be distributed in the manner provided for the distribution of the aircraft fuel tax in RCW

82.42.090. For failure to comply with the terms of this chapter, such person shall be subject to the same penalties imposed upon distributors. The director shall pursue against such persons the same procedure and remedies for audits, adjustments, collection, and enforcement of this chapter as is provided with respect to distributors. Nothing herein shall be construed as classifying such persons as distributors.

[1982 1st ex.s. c 25 § 9; 1971 ex.s. c 156 § 5.]

Notes:

Severability--Effective date--1982 1st ex.s. c 25: See notes following RCW 82.42.010.

RCW 82.42.120 Mitigation of assessments.

Except in the case of violations of filing a false or fraudulent report, if the department deems mitigation of penalties and interest to be reasonable and in the best interests of carrying out the purpose of this chapter, it may mitigate such assessments upon whatever terms the department deems proper, giving consideration to the degree and extent of the lack of records and reporting errors. The department may ascertain the facts regarding recordkeeping and payment penalties in lieu of more elaborate proceedings under this chapter.

[1991 c 339 § 8.]

RCW 82.42.125 Bankruptcy proceedings--Notice.

An aircraft fuel licensee, who files or against whom is filed a petition in bankruptcy, shall, within ten days of the filing, notify the department of the proceedings in bankruptcy, including the identity and location of the court in which the proceedings are pending.

[1997 c 183 § 11.]

RCW 82.42.900 Severability--1967 ex.s. c 10.

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

[1967 ex.s. c 10 § 11.]

**Chapter 82.44 RCW
MOTOR VEHICLE EXCISE TAX**

Sections

82.44.010	Definitions.
82.44.015	Ride-sharing passenger motor vehicles excluded--Notice--Liability for tax.
82.44.022	Credit on personal-use motor vehicle.
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82.44.041	Valuation of vehicles.
82.44.060	Payment of tax based on registration year--Transfer of ownership.
82.44.065	Appeal of valuation.
82.44.080	Tax additional.
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82.44.120	Refunds, collections of erroneous amounts--Claims--False statement, penalty.
82.44.130	Ad valorem taxation barred.
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82.44.150	Apportionment and distribution of motor vehicle excise taxes generally.
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82.44.160	Distribution to municipal research council.
82.44.170	Computation of excise taxes when commingled with licensing fees.
82.44.180	Transportation fund--Deposits and distributions.
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82.44.195	Transportation infrastructure account--Highway infrastructure account--Finding--Intent--Purpose--1996 c 262.
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NOTES:

Boat trailer fee: RCW 46.16.670.

Constitutional limitations on certain taxes, highway funds: State Constitution Art. 2 § 40.

Highway user tax structure: Chapter 46.85 RCW.

Local motor vehicle excise tax for mass transit: RCW 35.58.273.

Nonresident members of armed forces, exemption from motor vehicle excise tax: RCW 46.16.480.

Reciprocal or proportional registration of vehicles: Chapter 46.85 RCW.

"Registration year," defined--"Last day of the month," defined: RCW 46.16.006.

RCW 82.44.010 Definitions.

For the purposes of this chapter, unless [the] context otherwise requires:

(1) "Department" means the department of licensing.

(2) "Motor vehicle" means all motor vehicles, trailers and semitrailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but shall not include (a) vehicles carrying exempt licenses, (b) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets, or highways, (c) motor vehicles or their trailers used entirely upon private property, (d) mobile homes and travel trailers as defined in RCW 82.50.010, or (e) motor vehicles owned by nonresident military personnel of the armed forces of the United States stationed in the state of Washington provided personnel were also nonresident at the time of their entry into military service.

(3) "Truck-type power or trailing unit" means any vehicle that is subject to the fees under

RCW 46.16.070 except vehicles with an unladen weight of six thousand pounds or less, RCW 46.16.079, *46.16.080, 46.16.085, or 46.16.090.

[1990 c 42 § 301; 1979 c 107 § 10; 1971 ex.s. c 299 § 54; 1967 c 121 § 4; 1963 c 199 § 1; 1961 c 15 § 82.44.010. Prior: 1957 c 269 § 18; 1955 c 264 § 1; 1945 c 152 § 1; 1943 c 144 § 1; Rem. Supp. 1945 § 6312-115.]

NOTES:

Reviser's note: (1) Restored to the RCW November 1, 2000, under the Washington Supreme Court decision in *Amalgamated Transit Union Local 587 et al v. The State of Washington*, 142 Wash.2d 183 (2000), which declared Initiative Measure No. 695 (2000 c 1) unconstitutional in its entirety.

* (2) RCW 46.16.080 was repealed by 1994 c 262 § 28, effective July 1, 1994.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.44.015 Ride-sharing passenger motor vehicles excluded--Notice--Liability for tax.

For the purposes of this chapter, in addition to the exclusions under RCW 82.44.010, "motor vehicle" shall not include passenger motor vehicles used primarily for commuter ride sharing and ride sharing for persons with special transportation needs, as defined in RCW 46.74.010. The registered owner of one of these vehicles shall notify the department of licensing upon termination of primary use of the vehicle in commuter ride sharing or ride sharing for persons with special transportation needs and shall be liable for the tax imposed by this chapter, prorated on the remaining months for which the vehicle is licensed.

To qualify for the tax exemption, those passenger motor vehicles with five or six passengers, including the driver, used for commuter ride-sharing, must be operated either within the state's eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70.94 RCW or in other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan. Additionally at least one of the following conditions must apply: (1) The vehicle must be operated by a public transportation agency for the general public; or (2) the vehicle must be used by a major employer, as defined in RCW 70.94.524 as an element of its commute trip reduction program for their employees; or (3) the vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency serving the area where the employees live or work. Individual employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the commuter ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program.

[1996 c 244 § 7; 1993 c 488 § 3; 1982 c 142 § 1; 1980 c 166 § 3.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Finding--Annual recertification rule--Report--1993 c 488: See notes following RCW 82.08.0287.

Severability--1980 c 166: See note following RCW 82.08.0287.

Ride-sharing vehicles--Special plates: RCW 46.16.023.

RCW 82.44.022 Credit on personal-use motor vehicle.

(1) Beginning with motor vehicle registrations that are due or become due in July 1999, a credit is authorized against the tax imposed under RCW 82.44.020(1) on each personal-use motor vehicle equal to the lesser of the tax otherwise due under RCW 82.44.020(1) or thirty dollars.

(2) For the purposes of this section, "personal-use motor vehicle" means a vehicle registered to a private individual, not owned by a business, and designated in one of the following use classes: (a) Passenger; (b) truck with a weight not to exceed six thousand pounds; or (c) motorcycle.

[1998 c 321 § 2 (Referendum Bill No. 49, approved November 3, 1998).]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Severability--1998 c 321: See notes following RCW 82.44.110.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.44.110.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.50.410.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.44.110.

RCW 82.44.023 Exemption--Rental cars--Alteration of license plate month and year tabs--Rules--Taxes upon sale.

Rental cars as defined in RCW 46.04.465 are exempt from the taxes imposed in RCW 82.44.020(1). When a rental car ceases to be used for rental car purposes the year and month tabs on the license plates shall be altered by the rental car company in such a manner as to render the plate void of any designation of month and year. The department of licensing shall, by rule, set forth the process of alteration and shall provide at no cost to the rental car company, any materials necessary to render the plate void of any designation of the month and year tabs. At the time of retail sale, motor vehicle excise tax and applicable licensing fees will be collected for a full twelve months.

[1998 c 321 § 38 (Referendum Bill No. 49, approved November 3, 1998); 1998 c 145 § 1; 1994 c 227 § 3; 1992 c 194 § 8.]

NOTES:

Reviser's note: (1) See note following RCW 82.44.010.

(2) This section was amended by 1998 c 145 § 1 and by 1998 c 321 § 38, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Purpose--Severability--1998 c 321: See notes following RCW 82.44.110.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.50.410.

Effective date--1998 c 145: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 25, 1998]." [1998 c 145 § 3.]

Legislative intent--1992 c 194: See note following RCW 82.08.020.

Effective dates--1992 c 194: See note following RCW 46.04.466.

Estimate of lost revenue: RCW 82.08.0201.

RCW 82.44.025 Exemption--Vehicles of Taipei Economic and Cultural Office.

Motor vehicles licensed under RCW 46.16.374 are exempt from the tax imposed in RCW 82.44.020(1). When the motor vehicle ceases to be used for the purposes of RCW 46.16.374 or at the time of its retail sale, the excise tax imposed in RCW 82.44.020(1) must be imposed for twelve full months from the date of application of the new owner.

[1998 c 321 § 39 (Referendum Bill No. 49, approved November 3, 1998); 1996 c 139 § 3.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Severability--1998 c 321: See notes following RCW 82.44.110.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.50.410.

RCW 82.44.041 Valuation of vehicles.

(1) For the purpose of determining the tax under this chapter, the value of a truck-type power or trailing unit shall be the latest purchase price of the vehicle, excluding applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the following percentage based on year of service of the vehicle since last sale. The latest purchase year shall be considered the first year of service.

YEAR OF SERVICE	PERCENTAGE
1	100
2	90
3	83
4	75
5	67
6	59
7	52
8	44
9	36
10	28
11	21
12	13
13 or older	10

(2) The reissuance of title and registration for a truck-type power or trailing unit because of the installation of body or special equipment shall be treated as a sale, and the value of the truck-type power or trailing unit at that time, as determined by the department from such information as may be available, shall be considered the latest purchase price.

(3) For the purpose of determining the tax under this chapter, the value of a motor vehicle other than a truck-type power or trailing unit shall be the manufacturer's base suggested retail price of the vehicle when first offered for sale as a new vehicle, excluding any optional equipment, applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the applicable percentage listed in this subsection based on year of service of the vehicle.

If the manufacturer's base suggested retail price is unavailable or otherwise unascertainable at the time of initial registration in this state, the department shall determine a value equivalent to a manufacturer's base suggested retail price as follows:

(a) The department shall determine a value using any information that may be available, including any guidebook, report, or compendium of recognized standing in the automotive industry or the selling price and year of sale of the vehicle. The department may use an appraisal by the county assessor. In valuing a vehicle for which the current value or selling price is not indicative of the value of similar vehicles of the same year and model, the department shall establish a value that more closely represents the average value of similar vehicles of the same year and model.

(b) The value determined in (a) of this subsection shall be divided by the applicable percentage listed in this subsection to establish a value equivalent to a manufacturer's base suggested retail price. The applicable percentage shall be based on the year of service of the vehicle for which the value is determined.

YEAR OF SERVICE	PERCENTAGE
1	100
2	95
3	89
4	83
5	74
6	65
7	57
8	48
9	40
10	31
11	22
12	14
13 or older	10

(4) For purposes of this chapter, value shall exclude value attributable to modifications of a motor vehicle and equipment that are designed to facilitate the use or operation of the motor

vehicle by a handicapped person.

[1998 c 321 § 4 (Referendum Bill No. 49, approved November 3, 1998); 1990 c 42 § 303.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Severability--1998 c 321: See notes following RCW 82.44.110.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.44.110.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.50.410.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.44.110.

Transitional valuation method and tax limitation--1990 c 42: "Notwithstanding any other provision of this act, motor vehicles and travel trailers and campers that are valued under the system in effect before September 1, 1990, shall be valued by using the initial valuation of the vehicle under chapter 82.44 or 82.50 RCW multiplied by the applicable percentage under section 303 or 323 of this act [RCW 82.44.041 or 82.50.425]. Before December 1992 vehicle license expirations, no tax may be imposed on any motor vehicle or travel trailer or camper that is greater than one hundred ten percent of the tax imposed during the registration period in effect before September 1, 1990." [1990 c 42 § 326.] For codification of "this act" [1990 c 42], see Codification Tables, Volume 0.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.44.060 Payment of tax based on registration year--Transfer of ownership.

The excise tax hereby imposed shall be due and payable to the department or its agents at the time of registration of a motor vehicle. Whenever an application is made to the department or its agents for a license for a motor vehicle there shall be collected, in addition to the amount of the license fee or renewal license fee, the amount of the excise tax imposed by this chapter, and no dealer's license or license plates, and no license or license plates for a motor vehicle shall be issued unless such tax is paid in full. The excise tax hereby imposed shall be collected for each registration year. The excise tax upon a motor vehicle licensed for the first time in this state shall be levied for one full registration year commencing on the date of the calendar year designated by the department and ending on the same date of the next succeeding calendar year. For vehicles registered under chapter 46.87 RCW, proportional registration, and for vehicle dealer plates issued under chapter 46.70 RCW, the registration year is the period provided in those chapters: PROVIDED, That the tax shall in no case be less than two dollars except for proportionally registered vehicles.

A motor vehicle shall be deemed licensed for the first time in this state when such vehicle was not previously licensed by this state for the registration year immediately preceding the registration year in which the application for license is made or when the vehicle has been registered in another jurisdiction subsequent to any prior registration in this state.

No additional tax shall be imposed under this chapter upon any vehicle upon the transfer of ownership thereof if the tax imposed with respect to such vehicle has already been paid for the registration year or fraction of a registration year in which transfer of ownership occurs.

[1990 c 42 § 304; 1981 c 222 § 12; 1979 c 158 § 233; 1975-'76 2nd ex.s. c 54 § 2; 1975 1st ex.s. c 118 § 14; 1963 c 199 § 4; 1961 c 15 § 82.44.060. Prior: 1957 c 269 § 15; 1955 c 139 § 25; 1943 c 144 § 6; Rem. Supp. 1943 § 6312-120; prior: 1937 c 228 § 5.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective date--1975-'76 2nd ex.s. c 54: "This 1976 amendatory act shall take effect on January 1, 1977." [1975-'76 2nd ex.s. c 54 § 3.]

Effective date--Severability--1975 1st ex.s. c 118: See notes following RCW 46.16.006.

RCW 82.44.065 Appeal of valuation.

If the department determines a value for a motor vehicle under RCW 82.44.041 equivalent to a manufacturer's base suggested retail price or the value of a truck-type power or trailing unit under RCW 82.44.041(2), any person who pays the tax under this chapter for that vehicle may appeal the valuation to the department under chapter 34.05 RCW. If the taxpayer is successful on appeal, the department shall refund the excess tax in the manner provided in RCW 82.44.120.

[1990 c 42 § 305.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.44.080 Tax additional.

The taxes imposed by this chapter are in addition to all other licenses and taxes otherwise imposed.

[1961 c 15 § 82.44.080. Prior: 1943 c 144 § 7; Rem. Supp. 1943 § 6312-121; prior: 1937 c 228 § 6.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

RCW 82.44.090 Penalty for issuing plates without collecting tax.

It shall be unlawful for the county auditor or any other person to issue a dealer's license or dealer's license plates or a license or identification plates with respect to any motor vehicle without collecting, with the required license fee, the amount of the excise tax due thereon under the provisions of this chapter. Any violation of this section shall constitute a gross misdemeanor.

[1961 c 15 § 82.44.090. Prior: 1943 c 144 § 8; Rem. Supp. 1943 § 6312-122; prior: 1937 c 228 § 7.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

RCW 82.44.100 Tax receipt.

The county auditor shall give to each person paying the excise tax a receipt therefor which shall sufficiently designate and identify the vehicle with respect to which the tax is paid. Such receipt may be incorporated in the receipt given for the motor vehicle license fee or dealer's license fee paid.

[1961 c 15 § 82.44.100. Prior: 1943 c 144 § 9; Rem. Supp. 1943 § 6312-123; prior: 1937 c 228 § 8.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

RCW 82.44.110 Disposition of revenue.

The county auditor shall regularly, when remitting license fee receipts, pay over and account to the director of licensing for the excise taxes collected under the provisions of this chapter. The director shall forthwith transmit the excise taxes to the state treasurer.

(1) The state treasurer shall deposit the excise taxes collected under RCW 82.44.020(1) as follows:

(a) 1.455 percent into the motor vehicle fund through June 30, 1999, and 1.71 percent beginning July 1, 1999, to defray administrative and other expenses incurred by the department in the collection of the excise tax.

(b) 7.409 percent into the Puget Sound capital construction account in the motor vehicle fund through June 30, 1999, and 8.712 percent beginning July 1, 1999.

(c) 3.70 percent into the Puget Sound ferry operations account in the motor vehicle fund through June 30, 1999, and 4.351 percent beginning July 1, 1999.

(d) 5.345 percent into the city police and fire protection assistance account under RCW 82.44.155 through June 30, 1999, and 6.286 percent beginning July 1, 1999.

(e) 4.318 percent into the municipal sales and use tax equalization account created in RCW 82.14.210 through June 30, 1999, and 5.628 percent beginning July 1, 1999.

(f) 1.455 percent into the county sales and use tax equalization account created in RCW 82.14.200 through June 30, 1999, and 1.71 percent beginning July 1, 1999.

(g) 13.573 percent into the general fund through June 30, 1999.

(h) 43.605 percent into the transportation fund created in RCW 82.44.180 through June 30, 1999, and 51.203 percent beginning July 1, 1999.

(i) 5.426 percent into the county criminal justice assistance account created in RCW 82.14.310 through June 30, 1999, and 3.892 percent beginning July 1, 1999.

(j) 1.085 percent into the municipal criminal justice assistance account for distribution under RCW 82.14.320 through June 30, 1999, and 0.778 percent beginning July 1, 1999.

(k) 1.085 percent into the municipal criminal justice assistance account for distribution under RCW 82.14.330 through June 30, 1999, and 0.778 percent beginning July 1, 1999.

(l) 2.682 percent into the county public health account created in RCW 70.05.125 through June 30, 1999, and 3.153 percent beginning July 1, 1999.

(m) 8.862 percent into the motor vehicle fund through June 30, 1999, and 10.422 percent beginning July 1, 1999.

(n) 1.377 percent into the distressed county assistance account under RCW 82.14.380 beginning July 1, 1999.

Notwithstanding (i) through (k) of this subsection, for each fiscal year through fiscal year 1999, the amounts deposited into the accounts specified in (i) through (k) of this subsection shall not increase by more than the amounts deposited into those accounts in the previous fiscal year

increased by the implicit price deflator for the previous fiscal year. Any revenues in excess of this amount shall be deposited into the violence reduction and drug enforcement account.

(2) The state treasurer shall deposit the excise tax imposed by RCW 82.44.020(2) into the air pollution control account created by RCW 70.94.015.

[1998 c 321 § 5 (Referendum Bill No. 49, approved November 3, 1998); 1997 c 338 § 68; 1997 c 149 § 911. Prior: 1995 1st sp.s. c 15 § 2; 1995 c 398 § 14; prior: 1993 sp.s. c 21 § 7; 1993 c 492 § 253; 1993 c 491 § 1; 1991 c 199 § 221; 1990 2nd ex.s. c 1 § 801; 1990 c 42 § 306; 1987 1st ex.s. c 9 § 7; 1982 1st ex.s. c 35 § 12; 1979 c 158 § 235; 1977 ex.s. c 332 § 2; 1974 ex.s. c 54 § 3; 1967 c 121 § 1; 1961 c 15 § 82.44.110; prior: 1957 c 128 § 1; 1955 c 259 § 6; 1943 c 144 § 10; Rem. Supp. 1943 § 6312-124; prior: 1937 c 228 § 9.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--1998 c 321: "The purpose of this act is to reallocate the general fund portion of the state's motor vehicle excise tax revenues among the taxpayers, local governments, and the state's transportation programs. By reallocating motor vehicle excise taxes, the state revenue portion can be dedicated to increased transportation funding purposes. Since the general fund currently has a budget surplus, due to a strong economy, the legislature feels that this reallocation is an appropriate short-term solution to the state's transportation needs and is a first step in meeting longer-term transportation funding needs. These reallocated funds must be used to provide relief from traffic congestion, improve freight mobility, and increase traffic safety.

In reallocating general fund resources, the legislature also ensures that other programs funded from the general fund are not adversely impacted by the reallocation of surplus general fund revenues. The legislature also adopts this act to continue the general fund revenue and expenditure limitations contained in chapter 43.135 RCW after this one-time transfer of funds.

In order to develop a long-term and comprehensive solution to the state's transportation problems, a joint committee will be created to study the state's transportation needs and the appropriate sources of revenue necessary to implement the state's long-term transportation needs as provided in *section 22 of this act." [1998 c 321 § 1 (Referendum Bill No. 49, approved November 3, 1998).]

***Reviser's note:** Section 22 of this act was vetoed by the governor.

Severability--1998 c 321: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1998 c 321 § 45 (Referendum Bill No. 49, approved November 3, 1998).]

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: "(1) Sections 1 through 3, 5 through 21, 44, and 45 of this act take effect January 1, 1999.

(2) Section 4 of this act takes effect July 1, 1999, and applies to registrations that are due or become due in July 1999, and thereafter." [1998 c 321 § 46 (Referendum Bill No. 49, approved November 3, 1998).]

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: "The secretary of state shall submit sections 1 through 21 and 44 through 46 of this act to the people for their adoption and ratification, or rejection, at the next general election to be held in this state, in accordance with Article II, section 1 of the state Constitution and the laws adopted to facilitate its operation." [1998 c 321 § 49 (Referendum Bill No. 49, approved November 3, 1998).]

Finding--Evaluation--Report--1997 c 338: See note following RCW 13.40.0357.

Severability--Effective dates--1997 c 338: See notes following RCW 5.60.060.

Severability--Effective date--1997 c 149: See notes following RCW 43.08.250.

Effective date--1995 1st sp.s. c 15: See note following RCW 70.05.125.

Effective dates--1993 sp.s. c 21: See note following RCW 82.14.310.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Effective date--1993 c 491: "This act is necessary for the immediate preservation of the public peace,

health, or safety, or support of the state government and its existing public institutions, and shall take effect June 30, 1993." [1993 c 491 § 3.]

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

Effective dates--1990 2nd ex.s. c 1: See note following RCW 84.52.010.

Severability--1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Severability--Effective date--1987 1st ex.s. c 9: See notes following RCW 46.29.050.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Effective date--Severability--1977 ex.s. c 332: See notes following RCW 82.44.020.

Effective dates--1974 ex.s. c 54: "Section 6 of this 1974 amendatory act shall not take effect until June 30, 1981, and the remainder of this 1974 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1974 ex.s. c 54 § 13.]

Severability--1974 ex.s. c 54: "If any provision of this 1974 amendatory act, or its application to any person or circumstances is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 54 § 14.]

RCW 82.44.120 Refunds, collections of erroneous amounts--Claims--False statement, penalty.

Whenever any person has paid a motor vehicle license fee, and together therewith has paid an excise tax imposed under the provisions of this chapter, and the director determines that the payor is entitled to a refund of the entire amount of the license fee as provided by law, then the payor shall also be entitled to a refund of the entire excise tax collected under the provisions of this chapter. In case the director determines that any person is entitled to a refund of only a part of the license fee so paid, the payor shall be entitled to a refund of the difference, if any, between the excise tax collected and that which should have been collected.

In case no claim is to be made for the refund of the license fee or any part thereof, but claim is made by any person that he or she has paid an erroneously excessive amount of excise tax, the department shall determine in the manner generally provided in this chapter the amount of such excess, if any, that has been paid and shall certify to the state treasurer that such person is entitled to a refund in such amount.

In any case where due to error, a person has been required to pay an excise tax pursuant to this chapter and a vehicle license fee pursuant to Title 46 RCW which amounts to an overpayment of ten dollars or more, such person shall be entitled to a refund of the entire amount of such overpayment, regardless of whether or not a refund of the overpayment has been requested. Conversely, if due to error, the department or its agents has failed to collect the full amount of the license fee and excise tax due, which underpayment is in the amount of ten dollars or more, the department shall charge and collect such additional amount as will constitute full payment of the tax.

Any claim for refund of an erroneously excessive amount of excise tax or overpayment of excise tax with a motor vehicle license fee must be filed with the director within three years after the claimed erroneous payment was made.

If the department approves the claim it shall notify the state treasurer to that effect, and

the treasurer shall make such approved refunds from the general fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement under which he or she obtains any amount of refund to which he or she is not entitled under the provisions of this section is guilty of a gross misdemeanor.

[1993 c 307 § 3; 1990 c 42 § 307; 1989 c 68 § 2; 1983 c 26 § 3; 1979 c 120 § 2; 1975 1st ex.s. c 278 § 95; 1974 ex.s. c 54 § 4; 1967 c 121 § 2; 1963 c 199 § 5; 1961 c 15 § 82.44.120. Prior: 1949 c 196 § 18; 1945 c 152 § 3; 1943 c 144 § 11; Rem. Supp. 1949 § 6312-125.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Severability--Effective dates--1974 ex.s. c 54: See notes following RCW 82.44.110.

RCW 82.44.130 Ad valorem taxation barred.

No motor vehicle shall be listed and assessed for ad valorem taxation so long as this chapter remains in effect.

[1961 c 15 § 82.44.130. Prior: 1945 c 152 § 4, part; 1943 c 144 § 12, part; Rem. Supp. 1945 § 6312-126, part; prior: 1937 c 228 § 11.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

RCW 82.44.140 Director of licensing may act.

Any duties required by this chapter to be performed by the county auditor may be performed by any other person designated by the director of licensing and authorized by him to receive motor vehicle license fees and issue receipt therefor.

[1979 c 158 § 237; 1967 c 121 § 3; 1961 c 15 § 82.44.140. Prior: 1943 c 144 § 13; Rem. Supp. 1943 § 6312-127.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

RCW 82.44.150 Apportionment and distribution of motor vehicle excise taxes generally.

(1) The director of licensing shall, on the twenty-fifth day of February, May, August, and November of each year, advise the state treasurer of the total amount of motor vehicle excise taxes imposed by *RCW 82.44.020(1) remitted to the department during the preceding calendar quarter ending on the last day of March, June, September, and December, respectively, except for those payable under *RCW 82.44.030, from motor vehicle owners residing within each municipality which has levied a tax under RCW 35.58.273, which amount of excise taxes shall be determined by the director as follows:

The total amount of motor vehicle excise taxes remitted to the department, except those payable under *RCW 82.44.020(2) and 82.44.030, from each county shall be multiplied by a

fraction, the numerator of which is the population of the municipality residing in such county, and the denominator of which is the total population of the county in which such municipality or portion thereof is located. The product of this computation shall be the amount of excise taxes from motor vehicle owners residing within such municipality or portion thereof. Where the municipality levying a tax under RCW 35.58.273 is located in more than one county, the above computation shall be made by county, and the combined products shall provide the total amount of motor vehicle excise taxes from motor vehicle owners residing in the municipality as a whole. Population figures required for these computations shall be supplied to the director by the office of financial management, who shall adjust the fraction annually.

(2) On the first day of the months of January, April, July, and October of each year, the state treasurer based upon information provided by the department shall, from motor vehicle excise taxes deposited in the transportation fund under RCW 82.44.110, make the following deposits:

(a) To the high capacity transportation account created in RCW 47.78.010, a sum equal to four and five-tenths percent of the special excise tax levied under RCW 35.58.273 by those municipalities authorized to levy a special excise tax within each county that has a population of one hundred seventy-five thousand or more and has an interstate highway within its borders; except that in a case of a municipality located in a county that has a population of one hundred seventy-five thousand or more that does not have an interstate highway located within its borders, that sum shall be deposited in the passenger ferry account;

(b) To the public transportation systems account created in RCW 82.44.180, for revenues distributed after June 30, 1999, within a county with a population of one million or more and a county with a population of from two hundred thousand to less than one million bordering a county with a population of one million or more with which it shares a border of more than five miles, a sum equal to 6.8688 percent of the special excise tax distributed under RCW 35.58.273; and

(c) To the public transportation systems account created in RCW 82.44.180, for revenues distributed after June 30, 1999, within counties not described in (b) of this subsection, a sum equal to 1.0534 percent of the special excise tax levied and collected under RCW 35.58.273.

(3) On the first day of the months of January, April, July, and October of each year, the state treasurer, based upon information provided by the department, shall remit motor vehicle excise tax revenues imposed and collected under RCW 35.58.273 as follows:

(a) The amount required to be remitted by the state treasurer to the treasurer of any municipality levying the tax shall not exceed in any calendar year the amount of locally-generated tax revenues, excluding (i) the excise tax imposed under RCW 35.58.273 for the purposes of this section, which shall have been budgeted by the municipality to be collected in such calendar year for any public transportation purposes including but not limited to operating costs, capital costs, and debt service on general obligation or revenue bonds issued for these purposes; and (ii) the sales and use tax equalization distributions provided under RCW 82.14.046; and

(b) In no event may the amount remitted in a single calendar quarter exceed the amount collected on behalf of the municipality under RCW 35.58.273 during the calendar quarter next

preceding the immediately preceding quarter, excluding the sales and use tax equalization distributions provided under RCW 82.14.046.

(4) At the close of each calendar year accounting period, but not later than April 1, each municipality that has received motor vehicle excise taxes under subsection (3) of this section shall transmit to the director of licensing and the state auditor a written report showing by source the previous year's budgeted tax revenues for public transportation purposes as compared to actual collections. Any municipality that has not submitted the report by April 1 shall cease to be eligible to receive motor vehicle excise taxes under subsection (3) of this section until the report is received by the director of licensing. If a municipality has received more or less money under subsection (3) of this section for the period covered by the report than it is entitled to receive by reason of its locally-generated collected tax revenues, the director of licensing shall, during the next ensuing quarter that the municipality is eligible to receive motor vehicle excise tax funds, increase or decrease the amount to be remitted in an amount equal to the difference between the locally-generated budgeted tax revenues and the locally-generated collected tax revenues. In no event may the amount remitted for a calendar year exceed the amount collected on behalf of the municipality under RCW 35.58.273 during that same calendar year excluding the sales and use tax equalization distributions provided under RCW 82.14.046. At the time of the next fiscal audit of each municipality, the state auditor shall verify the accuracy of the report submitted and notify the director of licensing of any discrepancies.

(5) The motor vehicle excise taxes imposed under RCW 35.58.273 and required to be remitted under this section and RCW 82.14.046 shall be remitted without legislative appropriation.

(6) Any municipality levying and collecting a tax under RCW 35.58.273 which does not have an operating, public transit system or a contract for public transportation services in effect within one year from the initial effective date of the tax shall return to the state treasurer all motor vehicle excise taxes received under subsection (3) of this section.

[1999 c 94 § 30; 1998 c 321 § 6 (Referendum Bill No. 49, approved November 3, 1998); 1995 2nd sp.s. c 14 § 538; 1994 c 241 § 1; 1993 c 491 § 2. Prior: 1991 c 309 § 5; 1991 c 199 § 222; (1991 c 363 § 159 repealed by 1991 c 309 § 6); 1990 c 42 § 308; 1988 c 18 § 1; prior: 1987 1st ex.s. c 9 § 8; 1987 c 428 § 3; prior: 1982 1st ex.s. c 49 § 20; 1982 1st ex.s. c 35 § 13; 1979 ex.s. c 175 § 4; 1979 c 158 § 238; 1974 ex.s. c 54 § 5; 1972 ex.s. c 87 § 1; prior: 1971 ex.s. c 199 § 2; 1971 ex.s. c 80 § 1; 1969 ex.s. c 255 § 15; 1961 c 15 § 82.44.150; prior: 1957 c 175 § 12; 1945 c 152 § 5; 1943 c 144 § 14; Rem. Supp. 1945 § 6312-128.]

NOTES:

Reviser's note: (1) See note following RCW 82.44.010.

* (2) RCW 82.44.020 and 82.44.030 were repealed by 2000 1st sp.s. c 1 § 2.

Legislative finding--Effective dates--1999 c 94: See notes following RCW 43.84.092.

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Effective dates--Application--1998 c 321 §§ 1-21, 44, and 45: See note following RCW 82.14.045.

Referral to electorate--1998 c 321 §§ 1-21 and 44-46: See note following RCW 82.14.045.

Effective dates--1995 2nd sp.s. c 14: See note following RCW 43.105.017.

Severability--1995 2nd sp.s. c 14: See note following RCW 43.105.017.

Effective date--1993 c 491: See note following RCW 82.44.110.

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

Transitional distributions--1990 c 42: "Distributions under RCW 82.44.150 for excise taxes collected under RCW 35.58.273, before September 1, 1990, shall be under the provisions of RCW 82.44.150 as it existed before September 1, 1990." [1990 c 42 § 327.]

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Severability--Effective date--1987 1st ex.s. c 9: See notes following RCW 46.29.050.

Effective date--1987 c 428: See note following RCW 47.78.010.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Effective date--1979 ex.s. c 175: "Section 4 of this act shall take effect on January 1, 1980." [1979 ex.s. c 175 § 6.]

Severability--Effective dates--1974 ex.s. c 54: See notes following RCW 82.44.110.

RCW 82.44.155 City police and fire protection assistance account--Distribution to cities and towns--Apportionment.

The city police and fire protection assistance account is created in the state treasury. When distributions are made under RCW 82.44.150, the state treasurer shall apportion and distribute the motor vehicle excise taxes deposited into the city police and fire protection assistance account under RCW 82.44.110 to the cities and towns ratably on the basis of population as last determined by the office of financial management. When so apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be used by the city or town for the purposes of police and fire protection in the city or town, and not otherwise. If it is adjudged that revenue derived from the excise tax imposed by RCW 82.44.020(1) cannot lawfully be apportioned or distributed to cities or towns, all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

[1998 c 321 § 40 (Referendum Bill No. 49, approved November 3, 1998); 1993 c 492 § 254; 1991 c 199 § 223; 1990 c 42 § 309.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Severability--1998 c 321: See notes following RCW 82.44.110.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.50.410.

Findings--Intent--1993 c 492: See notes following RCW 43.20.050.

Short title--Severability--Savings--Captions not law--Reservation of legislative power--Effective dates--1993 c 492: See RCW 43.72.910 through 43.72.915.

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.44.157 Transfer of funds pursuant to government service agreement.

Funds that are distributed to cities or towns pursuant to RCW 82.44.150 may be transferred by the recipient city or town to another unit of local government pursuant to a

government service agreement as provided in RCW 36.115.040 and 36.115.050.

[1994 c 266 § 14.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

RCW 82.44.160 Distribution to municipal research council.

Before distributing moneys to the cities and towns from the city police and fire protection assistance account, as provided in RCW 82.44.155, and from the municipal sales and use tax equalization account, as provided in RCW 82.14.210, the state treasurer shall, on the first day of July of each year, make an annual deduction therefrom of a sum equal to one-half of the biennial appropriation made pursuant to this section, which amount shall be at least seven cents per capita of the population of all cities or towns as legally certified on that date, determined as provided in RCW 82.44.150, which sum shall be apportioned and transmitted to the municipal research council, herein created. Sixty-five percent of the annual deduction shall be from the distribution to cities and towns under RCW 82.44.155, and thirty-five percent of the annual deduction shall be from the distribution to the municipal sales and use tax equalization account under RCW 82.14.210. The municipal research council may contract with and allocate moneys to any state agency, educational institution, or private consulting firm, which in its judgment is qualified to carry on a municipal research and service program. Moneys may be utilized to match federal funds available for technical research and service programs to cities and towns. Moneys allocated shall be used for studies and research in municipal government, publications, educational, conferences, and attendance thereat, and in furnishing technical, consultative, and field services to cities and towns in problems relating to planning, public health, municipal sanitation, fire protection, law enforcement, postwar improvements, and public works, and in all matters relating to city and town government. The programs shall be carried on and all expenditures shall be made in cooperation with the cities and towns of the state acting through the Association of Washington Cities by its board of directors which is hereby recognized as their official agency or instrumentality.

Funds deducted under this section shall be deposited in the treasury in the general fund, and shall be disbursed by warrant or check to contracting parties on invoices or vouchers certified by the chair of the municipal research council or his or her designee. Payments to public agencies may be made in advance of actual work contracted for, in the discretion of the council.

Sixty-five percent of any moneys remaining unexpended or uncontracted for by the municipal research council at the end of any fiscal biennium shall be returned to the city police and fire protection assistance account and be paid to cities and towns under RCW 82.44.155. The remaining thirty-five percent shall be deposited into the municipal sales and use tax equalization account.

[1999 c 309 § 931; 1995 c 28 § 1. Prior: 1990 c 104 § 3; 1990 c 42 § 310; 1974 ex.s. c 54 § 7; 1969 c 108 § 1; 1961 c 115 § 1; 1961 c 15 § 82.44.160; prior: 1945 c 54 § 1; Rem. Supp. 1945 § 6312-128a.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Effective dates--1999 c 309 §§ 927-929, 931, and 1101-1902: See note following RCW 43.79.480.

Severability--1999 c 309: See note following RCW 41.06.152.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Severability--Effective dates--1974 ex.s. c 54: See notes following RCW 82.44.110.

Severability--1969 c 108: "If any amendment or provision of this 1969 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this act, or the application of the amendment or provision to other persons or circumstances is not affected." [1969 c 108 § 3.]

Effective date--1969 c 108: "The effective date of this 1969 amendatory act is July 1, 1969." [1969 c 108 § 4.]

Municipal research council: Chapter 43.110 RCW.

RCW 82.44.170 Computation of excise taxes when commingled with licensing fees.

For each IRP jurisdiction that cannot report to the director the sums of dollars that are collected for the motor vehicle excise tax pursuant to chapter 82.44 RCW separately from other vehicle licensing fees pursuant to RCW 46.16.070 and 46.16.085, the director shall distribute thirty-three percent of the total fees collected as reported on the IRP vehicle registration recap information forwarded to the director by such jurisdiction pursuant to RCW 82.44.110, until such time as such jurisdiction begins reporting excise tax amounts separately from other vehicle licensing fees. The remainder of the fees collected shall be distributed in accordance with RCW 46.68.035.

[1990 c 42 § 311; 1987 c 244 § 56; 1985 c 380 § 22.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

Effective dates--1987 c 244: See note following RCW 46.12.020.

Effective date--1986 c 18; 1985 c 380: See RCW 46.87.901.

Severability--1985 c 380: See RCW 46.87.900.

RCW 82.44.180 Transportation fund--Deposits and distributions.

(1) The transportation fund is created in the state treasury. Revenues under RCW 82.44.110 and 82.50.510 shall be deposited into the fund as provided in those sections.

Moneys in the fund may be spent only after appropriation. Expenditures from the fund may be used only for transportation purposes and activities and operations of the Washington state patrol not directly related to the policing of public highways and that are not authorized under Article II, section 40 of the state Constitution.

(2) There is hereby created the public transportation systems account within the transportation fund. Moneys deposited into the account under RCW 82.44.150(2) (b) and (c) shall be appropriated to the transportation improvement board and allocated by the transportation improvement board to public transportation projects submitted by the public transportation systems as defined by chapters 36.56, 36.57, and 36.57A RCW and RCW 35.84.060 and

81.112.030, and the Washington state ferry system, solely for:

- (a) Planning;
- (b) Development of capital projects;
- (c) Development of high capacity transportation systems as defined in RCW 81.104.015;
- (d) Development of high occupancy vehicle lanes and related facilities as defined in RCW 81.100.020;
- (e) Other public transportation system-related roadway projects on state highways, county roads, or city streets;
- (f) Public transportation system contributions required to fund projects under federal programs and those approved by the transportation improvement board from other fund sources; and
- (g) Reimbursement to the general fund of tax credits authorized under RCW 82.04.4453 and 82.16.048, subject to appropriation.

[1999 c 402 § 5; 1999 c 94 § 31; 1998 c 321 § 41 (Referendum Bill No. 49, approved November 3, 1998); 1995 c 269 § 2601. Prior: 1993 sp.s. c 23 § 64; 1993 c 393 § 1; 1991 c 199 § 224; 1990 c 42 § 312.]

NOTES:

Reviser's note: (1) See note following RCW 82.44.010.

(2) This section was amended by 1999 c 94 § 31 and by 1999 c 402 § 5, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Legislative finding--Effective dates--1999 c 94: See notes following RCW 43.84.092.

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 35.58.273.

Effective date--1995 c 269: See note following RCW 9.94A.850.

Part headings not law--Severability--1995 c 269: See notes following RCW 13.40.005.

Effective dates--1993 sp.s. c 23: See note following RCW 43.89.010.

Effective date--1993 c 393: See RCW 47.66.900.

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.44.190 Transportation infrastructure account--Deposits and distributions--Subaccounts.

The transportation infrastructure account is hereby created in the transportation fund. Public and private entities may deposit moneys in the transportation infrastructure account from federal, state, local, or private sources. Proceeds from bonds or other financial instruments sold to finance surface transportation projects from the transportation infrastructure account shall be deposited into the account. Principal and interest payments made on loans from the transportation infrastructure account shall be deposited into the account. Moneys in the account shall be available for purposes specified in RCW 82.44.195. Expenditures from the transportation infrastructure account shall be subject to appropriation by the legislature. To the extent required by federal law or regulations promulgated by the United States secretary of transportation, the state treasurer is authorized to create separate subaccounts within the

transportation infrastructure account.

[1996 c 262 § 2.]

Notes:

Effective date--1996 c 262: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 29, 1996]." [1996 c 262 § 5.]

RCW 82.44.195 Transportation infrastructure account--Highway infrastructure account--Finding--Intent--Purpose--1996 c 262.

The legislature finds that new financing mechanisms are necessary to provide greater flexibility and additional funds for needed transportation infrastructure projects in the state. The creation of a financing mechanism, like the one contained in section 350 of the national highway system designation act of 1995, P.L. 104-59, relating to a state infrastructure bank program, will enable the state and local jurisdictions to use federal, state, local, or private funds to construct surface transportation projects for various modes of transportation. It is the intent of the legislature that accounts be created in the state treasury and dedicated funding sources be established to generate revenue to support transportation projects financed with the proceeds of bonds or other financial instruments issued against this dedicated revenue and other revenues which may be available to these accounts. P.L. 104-59 allows the deposit of certain federal highway and transit funds into these accounts to leverage other forms of investment in transportation infrastructure by expanding the eligible uses of the federal funds. Other public and private entities may also deposit funds into these accounts to leverage transportation investments. The purpose of chapter 262, Laws of 1996 is to provide, from these accounts, authorization for loans, grants, or other means of assistance, in amounts equal to all or part of the cost, to public or private entities building surface transportation facilities in this state. It is the further intent of the legislature that projects representing critical mobility or economic development needs and involving various transportation modes and jurisdictions receive top priority in the use of these funds. Funds from the accounts created in chapter 262, Laws of 1996 may be used to support the issuance of public or private debt, to provide credit enhancement for such debt, for direct loans to public or private entities, or for other purposes necessary to facilitate investment in surface transportation facilities in this state.

[1996 c 262 § 1.]

Notes:

Effective date--1996 c 262: See note following RCW 82.44.190.

RCW 82.44.900 Severability--Construction--1961 c 15.

If any provision of this chapter relating either to the apportionment or allocation of the revenue derived from the excise tax thereby imposed, or to any appropriation made by this chapter, be adjudged unconstitutional, such adjudication shall not be held to render unconstitutional or ineffectual the remaining portions of said chapter or any part thereof: PROVIDED, HOWEVER, That except as otherwise hereinabove provided by this section, if any

section or part of a section of this chapter be adjudged unconstitutional, this entire chapter shall thereupon be and become inoperative and of no force or effect whatsoever.

[1961 c 15 § 82.44.900. Prior: 1943 c 144 § 17; Rem. Supp. 1943 § 6312-131.]

NOTES:

Reviser's note: See note following RCW 82.44.010.

Chapter 82.45 RCW **EXCISE TAX ON REAL ESTATE SALES**

Sections

82.45.010	"Sale" defined.
82.45.020	"Seller" defined.
82.45.030	"Selling price," "total consideration paid or contracted to be paid," defined.
82.45.032	Additional definitions.
82.45.033	"Controlling interest" defined.
82.45.035	Determining selling price of leases with option to purchase--Mining property--Payment, security when selling price not separately stated.
82.45.060	Tax on sale of property.
82.45.070	Tax is lien on property--Enforcement.
82.45.080	Tax is seller's obligation--Choice of remedies.
82.45.090	Payment of tax and fee--Evidence of payment--Recording--Sale of beneficial interest.
82.45.100	Tax payable at time of sale--Interest, penalties on unpaid or delinquent taxes--Notice--Prohibition on certain assessments or refunds--Deposit of penalties.
82.45.105	Single family residential property, tax credit when subsequent transfer of within nine months for like property.
82.45.150	Applicability of general administrative provisions--Departmental rules, scope--Real estate excise tax affidavit form--Departmental audit.
82.45.180	Disposition of proceeds--Support of common schools--Local real estate excise tax account.
82.45.190	Exemptions--State route No. 16 corridor transportation systems and facilities.
82.45.900	Chapter 82.46 RCW ordinances in effect on July 1, 1993--Application under chapter 82.45 RCW.

NOTES:

Savings--Audits, assessments, and refunds--Disposition of certain funds--1982 c 176; 1980 c 154:

"Chapter 154, Laws of 1980 shall not be construed as invalidating, abating, or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed, nor any process, proceeding, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, nor the validity of any certificate of delinquency, tax deed or other instrument of sale or other proceeding thereunder, nor any criminal or civil proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder: PROVIDED, That the department of revenue may conduct audits, make assessments, and grant refunds under RCW 82.45.100 and 82.45.150 with respect to any sale. Funds received by the county treasurer as payment of a tax liability incurred under a statute repealed by chapter 154, Laws of 1980 shall be paid and accounted for as provided in RCW 82.45.180." [1982 c 176 § 3; 1980 c 154 § 15.]

Purpose--1980 c 154: "It is the intent of this 1980 act to simplify the bookkeeping procedures for the state treasurer's office and for the school districts but not to impact the amount of revenues covered by this 1980 act to the various counties and other taxing districts." [1980 c 154 § 16.]

Effective dates--1980 c 154: "Sections 17, 18, and 19 of this act are necessary for the immediate

preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately. The remainder of this act shall take effect on September 1, 1981." [1980 c 154 § 20.]

Severability--1980 c 154: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1980 c 154 § 21.]

RCW 82.45.010 "Sale" defined.

(1) As used in this chapter, the term "sale" shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, or transfer, and any lease with an option to purchase real property, including standing timber, or any estate or interest therein or other contract under which possession of the property is given to the purchaser, or any other person at the purchaser's direction, and title to the property is retained by the vendor as security for the payment of the purchase price. The term also includes the grant, assignment, quitclaim, sale, or transfer of improvements constructed upon leased land.

(2) The term "sale" also includes the transfer or acquisition within any twelve-month period of a controlling interest in any entity with an interest in real property located in this state for a valuable consideration. For purposes of this subsection, all acquisitions of persons acting in concert shall be aggregated for purposes of determining whether a transfer or acquisition of a controlling interest has taken place. The department of revenue shall adopt standards by rule to determine when persons are acting in concert. In adopting a rule for this purpose, the department shall consider the following:

(a) Persons shall be treated as acting in concert when they have a relationship with each other such that one person influences or controls the actions of another through common ownership; and

(b) When persons are not commonly owned or controlled, they shall be treated as acting in concert only when the unity with which the purchasers have negotiated and will consummate the transfer of ownership interests supports a finding that they are acting as a single entity. If the acquisitions are completely independent, with each purchaser buying without regard to the identity of the other purchasers, then the acquisitions shall be considered separate acquisitions.

(3) The term "sale" shall not include:

(a) A transfer by gift, devise, or inheritance.

(b) A transfer of any leasehold interest other than of the type mentioned above.

(c) A cancellation or forfeiture of a vendee's interest in a contract for the sale of real property, whether or not such contract contains a forfeiture clause, or deed in lieu of foreclosure of a mortgage.

(d) The partition of property by tenants in common by agreement or as the result of a court decree.

(e) The assignment of property or interest in property from one spouse to the other in accordance with the terms of a decree of divorce or in fulfillment of a property settlement agreement.

(f) The assignment or other transfer of a vendor's interest in a contract for the sale of real property, even though accompanied by a conveyance of the vendor's interest in the real property involved.

(g) Transfers by appropriation or decree in condemnation proceedings brought by the United States, the state or any political subdivision thereof, or a municipal corporation.

(h) A mortgage or other transfer of an interest in real property merely to secure a debt, or the assignment thereof.

(i) Any transfer or conveyance made pursuant to a deed of trust or an order of sale by the court in any mortgage, deed of trust, or lien foreclosure proceeding or upon execution of a judgment, or deed in lieu of foreclosure to satisfy a mortgage or deed of trust.

(j) A conveyance to the federal housing administration or veterans administration by an authorized mortgagee made pursuant to a contract of insurance or guaranty with the federal housing administration or veterans administration.

(k) A transfer in compliance with the terms of any lease or contract upon which the tax as imposed by this chapter has been paid or where the lease or contract was entered into prior to the date this tax was first imposed.

(l) The sale of any grave or lot in an established cemetery.

(m) A sale by the United States, this state or any political subdivision thereof, or a municipal corporation of this state.

(n) A sale to a regional transit authority or public corporation under RCW 81.112.320 under a sale/leaseback agreement under RCW 81.112.300.

(o) A transfer of real property, however effected, if it consists of a mere change in identity or form of ownership of an entity where there is no change in the beneficial ownership. These include transfers to a corporation or partnership which is wholly owned by the transferor and/or the transferor's spouse or children: PROVIDED, That if thereafter such transferee corporation or partnership voluntarily transfers such real property, or such transferor, spouse, or children voluntarily transfer stock in the transferee corporation or interest in the transferee partnership capital, as the case may be, to other than (1) the transferor and/or the transferor's spouse or children, (2) a trust having the transferor and/or the transferor's spouse or children as the only beneficiaries at the time of the transfer to the trust, or (3) a corporation or partnership wholly owned by the original transferor and/or the transferor's spouse or children, within three years of the original transfer to which this exemption applies, and the tax on the subsequent transfer has not been paid within sixty days of becoming due, excise taxes shall become due and payable on the original transfer as otherwise provided by law.

(p)(i) A transfer that for federal income tax purposes does not involve the recognition of gain or loss for entity formation, liquidation or dissolution, and reorganization, including but not limited to nonrecognition of gain or loss because of application of section 332, 337, 351, 368(a)(1), 721, or 731 of the Internal Revenue Code of 1986, as amended.

(ii) However, the transfer described in (p)(i) of this subsection cannot be preceded or followed within a twelve-month period by another transfer or series of transfers, that, when combined with the otherwise exempt transfer or transfers described in (p)(i) of this subsection, results in the transfer of a controlling interest in the entity for valuable consideration, and in

which one or more persons previously holding a controlling interest in the entity receive cash or property in exchange for any interest the person or persons acting in concert hold in the entity. This subsection (3)(p)(ii) does not apply to that part of the transfer involving property received that is the real property interest that the person or persons originally contributed to the entity or when one or more persons who did not contribute real property or belong to the entity at a time when real property was purchased receive cash or personal property in exchange for that person or persons' interest in the entity. The real estate excise tax under this subsection (3)(p)(ii) is imposed upon the person or persons who previously held a controlling interest in the entity.

[2000 2nd sp.s. c 4 § 26; 1999 c 209 § 2; 1993 sp.s. c 25 § 502; 1981 c 93 § 1; 1970 ex.s. c 65 § 1; 1969 ex.s. c 223 § 28A.45.010. Prior: 1955 c 132 § 1; 1953 c 94 § 1; 1951 2nd ex.s. c 19 § 1; 1951 1st ex.s. c 11 § 7. Formerly RCW 28A.45.010, 28.45.010.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

Intent--1999 c 209: "In chapter 25, Laws of 1993 sp. sess., the legislature found that transfer of ownership of entities can be equivalent to the sale of real property held by the entity. The legislature further found that all transfers of possession or use of real property should be subject to the same excise tax burdens.

The legislature intended to apply the real estate excise tax of chapter 82.45 RCW to transfers of entity ownership when the transfer of entity ownership is comparable to the sale of real property. The legislature intends to equate the excise tax burdens on all sales of real property and transfers of entity ownership essentially equivalent to a sale of real property under chapter 82.45 RCW." [1999 c 209 § 1.]

Findings--Intent--1993 sp.s. c 25: "(1) The legislature finds that transfers of ownership of entities may be essentially equivalent to the sale of real property held by the entity. The legislature further finds that all transfers of possession or use of real property should be subject to the same excise tax burdens.

(2) The legislature intends to apply the real estate excise tax of chapter 82.45 RCW to transfers of entity ownership when the transfer of entity ownership is comparable to the sale of real property. The legislature intends to equate the excise tax burdens on all sales of real property and transfers of entity ownership essentially equivalent to a sale of real property under chapter 82.45 RCW." [1993 sp.s. c 25 § 501.]

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective date--1981 c 93 § 2: "Section 2 of this act shall take effect September 1, 1981." [1981 c 93 § 3.]

Effective date--Severability--1970 ex.s. c 65: See notes following RCW 82.03.050.

RCW 82.45.020 "Seller" defined.

As used in this chapter the term "seller," unless otherwise indicated by the context, shall mean any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, quasi municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise; but it shall not include the United States or the state of Washington.

[1980 c 154 § 1; 1969 ex.s. c 223 § 28A.45.020. Prior: 1951 1st ex.s. c 11 § 6. Formerly RCW 28A.45.020, 28.45.020.]

Notes:

Purpose--Effective dates--Savings--Disposition of certain funds--Severability--1980 c 154: See notes

following chapter digest.

RCW 82.45.030 "Selling price," "total consideration paid or contracted to be paid," defined.

(1) As used in this chapter, the term "selling price" means the true and fair value of the property conveyed. If property has been conveyed in an arm's length transaction between unrelated persons for a valuable consideration, a rebuttable presumption exists that the selling price is equal to the total consideration paid or contracted to be paid to the transferor, or to another for the transferor's benefit.

(2) If the sale is a transfer of a controlling interest in an entity with an interest in real property located in this state, the selling price shall be the true and fair value of the real property owned by the entity and located in this state. If the true and fair value of the real property located in this state cannot reasonably be determined, the selling price shall be determined according to subsection (4) of this section.

(3) As used in this section, "total consideration paid or contracted to be paid" includes money or anything of value, paid or delivered or contracted to be paid or delivered in return for the sale, and shall include the amount of any lien, mortgage, contract indebtedness, or other incumbrance, either given to secure the purchase price, or any part thereof, or remaining unpaid on such property at the time of sale.

Total consideration shall not include the amount of any outstanding lien or incumbrance in favor of the United States, the state, or a municipal corporation for taxes, special benefits, or improvements.

(4) If the total consideration for the sale cannot be ascertained or the true and fair value of the property to be valued at the time of the sale cannot reasonably be determined, the market value assessment for the property maintained on the county property tax rolls at the time of the sale shall be used as the selling price.

[1993 sp.s. c 25 § 503; 1969 ex.s. c 223 § 28A.45.030. Prior: 1951 2nd ex.s. c 19 § 2; 1951 1st ex.s. c 11 § 8. Formerly RCW 28A.45.030, 28.45.030.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

RCW 82.45.032 Additional definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Real estate" or "real property" means any interest, estate, or beneficial interest in land or anything affixed to land, including the ownership interest or beneficial interest in any entity which itself owns land or anything affixed to land. The term includes used mobile homes, used park model trailers, used floating homes, and improvements constructed upon leased land.

(2) "Used mobile home" means a mobile home which has been previously sold at retail

and has been subjected to tax under chapter 82.08 RCW, or which has been previously used and has been subjected to tax under chapter 82.12 RCW, and which has substantially lost its identity as a mobile unit at the time of sale by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities.

(3) "Mobile home" means a mobile home as defined by RCW 46.04.302, as now or hereafter amended.

(4) "Park model trailer" means a park model trailer as defined in RCW 46.04.622.

(5) "Used floating home" means a floating home in respect to which tax has been paid under chapter 82.08 or 82.12 RCW.

(6) "Used park model trailer" means a park model trailer that has been previously sold at retail and has been subjected to tax under chapter 82.08 RCW, or that has been previously used and has been subjected to tax under chapter 82.12 RCW, and that has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances.

(7) "Floating home" means a building on a float used in whole or in part for human habitation as a single-family dwelling, which is not designed for self propulsion by mechanical means or for propulsion by means of wind, and which is on the property tax rolls of the county in which it is located.

[2001 c 282 § 2; 1993 sp.s. c 25 § 504; 1986 c 211 § 1; 1984 c 192 § 1; 1979 ex.s. c 266 § 1. Formerly RCW 28A.45.032.]

NOTES:

Intent--Effective date--2001 c 282: See notes following RCW 82.08.032.

Severability--Effective dates--Part headings, captions not law--1993 sp.s c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

RCW 82.45.033 "Controlling interest" defined.

As used in this chapter, the term "controlling interest" has the following meaning:

(1) In the case of a corporation, either fifty percent or more of the total combined voting power of all classes of stock of the corporation entitled to vote, or fifty percent of the capital, profits, or beneficial interest in the voting stock of the corporation; and

(2) In the case of a partnership, association, trust, or other entity, fifty percent or more of the capital, profits, or beneficial interest in such partnership, association, trust, or other entity.

[1993 sp.s. c 25 § 505.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

RCW 82.45.035 Determining selling price of leases with option to purchase--Mining

property--Payment, security when selling price not separately stated.

The state department of revenue shall provide by rule for the determination of the selling price in the case of leases with option to purchase, and shall further provide that the tax shall not be payable, where inequity will otherwise result, until and unless the option is exercised and accepted. A conditional sale of mining property in which the buyer has the right to terminate the contract at any time, and a lease and option to buy mining property in which the lessee-buyer has the right to terminate the lease and option at any time, shall be taxable at the time of execution only on the consideration received by the seller or lessor for execution of such contract, but the rule shall further provide that the tax due on any additional consideration paid by the buyer and received by the seller shall be paid to the county treasurer (1) at the time of termination, or (2) at the time that all of the consideration due to the seller has been paid and the transaction is completed except for the delivery of the deed to the buyer, or (3) at the time when the buyer unequivocally exercises an option to purchase the property, whichever of the three events occurs first.

The term "mining property" means property containing or believed to contain metallic minerals and sold or leased under terms which require the purchaser or lessor to conduct exploration or mining work thereon and for no other use. The term "metallic minerals" does not include clays, coal, sand and gravel, peat, gypsum, or stone, including limestone.

The state department of revenue shall further provide by rule for cases where the selling price is not separately stated or is not ascertainable at the time of sale, for the payment of the tax at a time when the selling price is ascertained, in which case suitable security may be required for payment of the tax, and may further provide for the determination of the selling price by an appraisal by the county assessor, based on the full and true market value, which appraisal shall be prima facie evidence of the selling price of the real property.

[1969 ex.s. c 223 § 28A.45.035. Prior: 1967 ex.s. c 149 § 1; 1959 c 208 § 1; 1951 2nd ex.s. c 19 § 3. Formerly RCW 28A.45.035, 28.45.035.]

RCW 82.45.060 Tax on sale of property.

There is imposed an excise tax upon each sale of real property at the rate of one and twenty-eight one-hundredths percent of the selling price. An amount equal to seven and seven-tenths percent of the proceeds of this tax to the state treasurer shall be deposited in the public works assistance account created in RCW 43.155.050.

[2000 c 103 § 15; 1987 c 472 § 14; 1983 2nd ex.s. c 3 § 20; 1982 1st ex.s. c 35 § 14; 1980 c 154 § 2; 1969 ex.s. c 223 § 28A.45.060. Prior: 1951 1st ex.s. c 11 § 5. Formerly RCW 28A.45.060, 28.45.060.]

Notes:

Severability--1987 c 472: See RCW 79.71.900.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Severability--Effective dates--1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Purpose--Effective dates--Savings--Disposition of certain funds--Severability--1980 c 154: See notes following chapter digest.

RCW 82.45.070 Tax is lien on property--Enforcement.

The tax herein provided for and any interest or penalties thereon shall be a specific lien upon each piece of real property sold from the time of sale until the tax shall have been paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages.

[1969 ex.s. c 223 § 28A.45.070. Prior: 1951 1st ex.s. c 11 § 9. Formerly RCW 28A.45.070, 28.45.070.]

RCW 82.45.080 Tax is seller's obligation--Choice of remedies.

The tax levied under this chapter shall be the obligation of the seller and the department of revenue may, at the department's option, enforce the obligation through an action of debt against the seller or the department may proceed in the manner prescribed for the foreclosure of mortgages and resort to one course of enforcement shall not be an election not to pursue the other.

[1980 c 154 § 3; 1969 ex.s. c 223 § 28A.45.080. Prior: 1951 1st ex.s. c 11 § 10. Formerly RCW 28A.45.080, 28.45.080.]

Notes:

Purpose--Effective dates--Savings--Disposition of certain funds--Severability--1980 c 154: See notes following chapter digest.

RCW 82.45.090 Payment of tax and fee--Evidence of payment--Recording--Sale of beneficial interest.

(1) Except for a sale of a beneficial interest in real property where no instrument evidencing the sale is recorded in the official real property records of the county in which the property is located, the tax imposed by this chapter shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. In collecting the tax the treasurer shall act as agent for the state. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales and used floating home sales. A receipt issued by the county treasurer for the payment of the tax imposed under this chapter shall be evidence of the satisfaction of the lien imposed hereunder and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax shall be accepted by the county auditor for filing or recording until the tax shall have been paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be so accepted until suitable notation of such fact has been made on the instrument by the treasurer.

(2) For a sale of a beneficial interest in real property where a tax is due under this chapter and where no instrument is recorded in the official real property records of the county in which the property is located, the sale shall be reported to the department of revenue within five days from the date of the sale on such returns or forms and according to such procedures as the department may prescribe. Such forms or returns shall be signed by both the transferor and the

transferee and shall be accompanied by payment of the tax due. Any person who intentionally makes a false statement on any return or form required to be filed with the department under this chapter shall be guilty of perjury.

[1993 sp.s. c 25 § 506; 1991 c 327 § 6; 1990 c 171 § 7; 1984 c 192 § 2; 1980 c 154 § 4; 1979 ex.s. c 266 § 2; 1969 ex.s. c 223 § 28A.45.090. Prior: 1951 2nd ex.s. c 19 § 4; 1951 1st ex.s. c 11 § 11. Formerly RCW 28A.45.090, 28.45.090.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

Effective date--1990 c 171 §§ 6, 7, 8: "Sections 6, 7, and 8 of this act shall take effect July 1, 1990." [1990 c 171 § 11.]

Purpose--Effective dates--Savings--Disposition of certain funds--Severability--1980 c 154: See notes following chapter digest.

RCW 82.45.100 Tax payable at time of sale--Interest, penalties on unpaid or delinquent taxes--Notice--Prohibition on certain assessments or refunds--Deposit of penalties.

(1) Payment of the tax imposed under this chapter is due and payable immediately at the time of sale, and if not paid within one month thereafter shall bear interest from the time of sale until the date of payment.

(a) Interest imposed before January 1, 1999, shall be computed at the rate of one percent per month.

(b) Interest imposed after December 31, 1998, shall be computed on a monthly basis at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year. The department of revenue shall provide written notification to the county treasurers of the variable rate on or before December 1 of the year preceding the calendar year in which the rate applies.

(2) In addition to the interest described in subsection (1) of this section, if the payment of any tax is not received by the county treasurer or the department of revenue, as the case may be, within one month of the date due, there shall be assessed a penalty of five percent of the amount of the tax; if the tax is not received within two months of the date due, there shall be assessed a total penalty of ten percent of the amount of the tax; and if the tax is not received within three months of the date due, there shall be assessed a total penalty of twenty percent of the amount of the tax. The payment of the penalty described in this subsection shall be collectible from the seller only, and RCW 82.45.070 does not apply to the penalties described in this subsection.

(3) If the tax imposed under this chapter is not received by the due date, the transferee shall be personally liable for the tax, along with any interest as provided in subsection (1) of this section, unless:

(a) An instrument evidencing the sale is recorded in the official real property records of the county in which the property conveyed is located; or

(b) Either the transferor or transferee notifies the department of revenue in writing of the occurrence of the sale within thirty days following the date of the sale.

(4) If upon examination of any affidavits or from other information obtained by the department or its agents it appears that all or a portion of the tax is unpaid, the department shall assess against the taxpayer the additional amount found to be due plus interest and penalties as provided in subsections (1) and (2) of this section. The department shall notify the taxpayer by mail of the additional amount and the same shall become due and shall be paid within thirty days from the date of the notice, or within such further time as the department may provide.

(5) No assessment or refund may be made by the department more than four years after the date of sale except upon a showing of:

(a) Fraud or misrepresentation of a material fact by the taxpayer;

(b) A failure by the taxpayer to record documentation of a sale or otherwise report the sale to the county treasurer; or

(c) A failure of the transferor or transferee to report the sale under RCW 82.45.090(2).

(6) Penalties collected on taxes due under this chapter under subsection (2) of this section and RCW 82.32.090 (2) through (6) shall be deposited in the housing trust fund as described in chapter 43.185 RCW.

[1997 c 157 § 4; 1996 c 149 § 5; 1993 sp.s. c 25 § 507; 1988 c 286 § 5; 1982 c 176 § 1; 1981 c 167 § 2.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

Audits, assessments, and refunds--1982 c 176: See note following chapter digest.

Effective date--1981 c 167: See note following RCW 82.45.150.

RCW 82.45.105 Single family residential property, tax credit when subsequent transfer of within nine months for like property.

Where single family residential property is being transferred as the entire or part consideration for the purchase of other single family residential property and a licensed real estate broker or one of the parties to the transaction accepts transfer of said property, a credit for the amount of the tax paid at the time of the transfer to the broker or party shall be allowed toward the amount of the tax due upon a subsequent transfer of the property by the broker or party if said transfer is made within nine months of the transfer to the broker or party: PROVIDED, That if the tax which would be due on the subsequent transfer from the broker or party is greater than the tax paid for the prior transfer to said broker or party the difference shall be paid, but if the tax initially paid is greater than the amount of the tax which would be due on the subsequent transfer no refund shall be allowed.

[1969 ex.s. c 223 § 28A.45.105. Prior: 1967 ex.s. c 149 § 61. Formerly RCW 28A.45.105, 28.45.105.]

RCW 82.45.150 Applicability of general administrative provisions--Departmental

rules, scope--Real estate excise tax affidavit form--Departmental audit.

All of chapter 82.32 RCW, except RCW 82.32.030, 82.32.050, 82.32.140, 82.32.270, and 82.32.090 (1) and (8), applies to the tax imposed by this chapter, in addition to any other provisions of law for the payment and enforcement of the tax imposed by this chapter. The department of revenue shall by rule provide for the effective administration of this chapter. The rules shall prescribe and furnish a real estate excise tax affidavit form verified by both the seller and the buyer, or agents of each, to be used by each county, or the department, as the case may be, in the collection of the tax imposed by this chapter, except that an affidavit given in connection with grant of an easement or right of way to a gas, electrical, or telecommunications company, as defined in RCW 80.04.010, or to a public utility district or cooperative that distributes electricity, need be verified only on behalf of the company, district, or cooperative. The department of revenue shall annually conduct audits of transactions and affidavits filed under this chapter.

[1996 c 149 § 6; 1994 c 137 § 1; 1993 sp.s. c 25 § 509; 1981 c 167 § 1; 1980 c 154 § 5.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--1993 sp.s. c 25: See note following RCW 82.45.010.

Effective date--1981 c 167: "This act shall take effect September 1, 1981." [1981 c 167 § 4.]

Purpose--Effective dates--Savings--Disposition of certain funds--Severability--1980 c 154: See notes following chapter digest.

Audits, assessments, and refunds: See note following chapter digest.

RCW 82.45.180 Disposition of proceeds--Support of common schools--Local real estate excise tax account.

(1) For taxes collected by the county under this chapter, the county treasurer shall collect a two-dollar fee on all transactions required by this chapter where the transaction does not require the payment of tax. A total of two dollars shall be collected in the form of a tax and fee, where the calculated tax payment is less than two dollars. The county treasurer shall place one percent of the proceeds of the tax imposed by this chapter and the treasurer's fee in the county current expense fund to defray costs of collection and shall pay over to the state treasurer and account to the department of revenue for the remainder of the proceeds at the same time the county treasurer remits funds to the state under RCW 84.56.280. The state treasurer shall deposit the proceeds in the general fund for the support of the common schools.

(2) For taxes collected by the department of revenue under this chapter, the department shall remit the tax to the state treasurer who shall deposit the proceeds of any state tax in the general fund for the support of the common schools. The state treasurer shall deposit the proceeds of any local taxes imposed under chapter 82.46 RCW in the local real estate excise tax account hereby created in the state treasury. Moneys in the local real estate excise tax account may be spent only for distribution to counties, cities, and towns imposing a tax under chapter

82.46 RCW. Except as provided in RCW 43.08.190, all earnings of investments of balances in the local real estate excise tax account shall be credited to the local real estate excise tax account and distributed to the counties, cities, and towns monthly. Monthly the state treasurer shall make distribution from the local real estate excise tax account to the counties, cities, and towns the amount of tax collected on behalf of each taxing authority. The state treasurer shall make the distribution under this subsection without appropriation.

[1998 c 106 § 11; 1993 sp.s. c 25 § 510; 1991 c 245 § 15; 1982 c 176 § 2; 1981 c 167 § 3; 1980 c 154 § 6.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

Audits, assessments, and refunds--1982 c 176: See note following chapter digest.

Effective date--1981 c 167: See note following RCW 82.45.150.

Purpose--Effective dates--Savings--Disposition of certain funds--Severability--1980 c 154: See notes following chapter digest.

RCW 82.45.190 Exemptions--State route No. 16 corridor transportation systems and facilities.

Sales of the state route number 16 corridor transportation systems and facilities constructed under chapter 47.46 RCW are exempt from tax under this chapter.

[1998 c 179 § 7.]

Notes:

Finding--1998 c 179: See note following RCW 35.21.718.

RCW 82.45.900 Chapter 82.46 RCW ordinances in effect on July 1, 1993--Application under chapter 82.45 RCW.

See RCW 82.46.900.

**Chapter 82.46 RCW
COUNTIES AND CITIES--EXCISE TAX ON REAL ESTATE SALES**

Sections

82.46.010	Tax on sale of real property authorized--Proceeds dedicated to local capital projects--Additional tax authorized--Maximum rates.
82.46.021	Referendum procedure to repeal or alter tax.
82.46.030	Distribution of proceeds.
82.46.035	Additional tax--Certain counties and cities--Ballot proposition--Use limited to capital projects--Temporary rescindment for noncompliance.
82.46.040	Tax is lien on property--Enforcement.

82.46.050	Tax is seller's obligation--Choice of remedies.
82.46.060	Payment of tax--Evidence of payment--Recording.
82.46.070	Additional excise tax--Acquisition and maintenance of conservation areas.
82.46.080	Notice to county treasurer.
82.46.900	Chapter 82.46 RCW ordinances in effect on July 1, 1993--Application under chapter 82.45 RCW.

RCW 82.46.010 Tax on sale of real property authorized--Proceeds dedicated to local capital projects--Additional tax authorized--Maximum rates.

(1) The legislative authority of any county or city shall identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and shall indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2) The legislative authority of any county or any city may impose an excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. The revenues from this tax shall be used by any city or county with a population of five thousand or less and any city or county that does not plan under RCW 36.70A.040 for any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040.

After April 30, 1992, revenues generated from the tax imposed under this subsection in counties over five thousand population and cities over five thousand population that are required or choose to plan under RCW 36.70A.040 shall be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450. However, revenues (a) pledged by such counties and cities to debt retirement prior to April 30, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to April 30, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the legislative authority of any county or any city may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-half of one percent of the selling price.

(4) Taxes imposed under this section shall be collected from persons who are taxable by the state under chapter 82.45 RCW upon the occurrence of any taxable event within the unincorporated areas of the county or within the corporate limits of the city, as the case may be.

(5) Taxes imposed under this section shall comply with all applicable rules, regulations, laws, and court decisions regarding real estate excise taxes as imposed by the state under chapter 82.45 RCW.

(6) As used in this section, "city" means any city or town and "capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways;

sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and/or judicial facilities; river and/or waterway flood control projects by those jurisdictions that, prior to June 11, 1992, have expended funds derived from the tax authorized by this section for such purposes; and, until December 31, 1995, housing projects for those jurisdictions that, prior to June 11, 1992, have expended or committed to expend funds derived from the tax authorized by this section or the tax authorized by RCW 82.46.035 for such purposes.

[1994 c 272 § 1; 1992 c 221 § 1; 1990 1st ex.s. c 17 § 36; 1982 1st ex.s. c 49 § 11.]

Notes:

Legislative declaration--1994 c 272: "The legislature declares that, in section 13, chapter 49, Laws of 1982 1st ex. sess., effective July 1, 1982, its original intent in limiting the use of the proceeds of the tax authorized in RCW 82.46.010(2) to "local capital improvements" was to include in such expenditures the acquisition of real and personal property associated with such local capital improvements. Any such expenditures made by cities, towns, and counties on or after July 1, 1982, are hereby declared to be authorized and valid." [1994 c 272 § 2.]

Expenditures prior to June 11, 1992: "All expenditures of revenues collected under RCW 82.46.010 made prior to June 11, 1992, are deemed to be in compliance with RCW 82.46.010." [1992 c 221 § 4.]

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.46.021 Referendum procedure to repeal or alter tax.

Any referendum petition to repeal a county or city ordinance imposing a tax or altering the rate of the tax authorized under RCW 82.46.010(3) shall be filed with a filing officer, as identified in the ordinance, within seven days of passage of the ordinance. Within ten days, the filing officer shall confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or tax rate increase being imposed and a negative answer to the question and a negative vote on the measure results in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

After this notification, the petitioner shall have thirty days in which to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the county for county measures, or not less than fifteen percent of the registered voters of the city for city measures, and to file the signed petitions with the filing officer. Each petition form shall contain the ballot title and the full text of the measure to be referred. The filing officer shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the filing officer shall submit the referendum measure to the county or city voters at a general or special election held on one of the dates provided in RCW 29.13.010 as determined by the county legislative authority or city council, which election shall not take place later than one

hundred twenty days after the signed petition has been filed with the filing officer.

After April 22, 1983, the referendum procedure provided for in this section shall be the exclusive method for subjecting any county or city ordinance imposing a tax or increasing the rate under RCW 82.46.010(3) to a referendum vote.

Any county or city tax authorized under RCW 82.46.010(3) that has been imposed prior to April 22, 1983, is not subject to the referendum procedure provided for in this section.

[2000 c 103 § 16; 1983 c 99 § 3.]

Notes:

Severability--1983 c 99: See note following RCW 82.14.200.

RCW 82.46.030 Distribution of proceeds.

(1) The county treasurer shall place one percent of the proceeds of the taxes imposed under this chapter in the county current expense fund to defray costs of collection.

(2) The remaining proceeds from the county tax under RCW 82.46.010(2) shall be placed in a county capital improvements fund. The remaining proceeds from city or town taxes under RCW 82.46.010(2) shall be distributed to the respective cities and towns monthly and placed by the city treasurer in a municipal capital improvements fund.

(3) This section does not limit the existing authority of any city, town, or county to impose special assessments on property specially benefited thereby in the manner prescribed by law.

[2000 c 103 § 17; 1992 c 221 § 2; 1990 1st ex.s. c 17 § 37; 1982 1st ex.s. c 49 § 13.]

Notes:

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.46.035 Additional tax--Certain counties and cities--Ballot proposition--Use limited to capital projects--Temporary rescindment for noncompliance.

(1) The legislative authority of any county or city shall identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and shall indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2) The legislative authority of any county or any city that plans under RCW 36.70A.040(1) may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. Any county choosing to plan under RCW 36.70A.040(2) and any city within such a county may only adopt an ordinance imposing the excise tax authorized by this section if the ordinance is first

authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters.

(3) Revenues generated from the tax imposed under subsection (2) of this section shall be used by such counties and cities solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan. However, revenues (a) pledged by such counties and cities to debt retirement prior to March 1, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to March 1, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(4) Revenues generated by the tax imposed by this section shall be deposited in a separate account.

(5) As used in this section, "city" means any city or town and "capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

(6) When the governor files a notice of noncompliance under RCW 36.70A.340 with the secretary of state and the appropriate county or city, the county or city's authority to impose the additional excise tax under this section shall be temporarily rescinded until the governor files a subsequent notice rescinding the notice of noncompliance.

[1992 c 221 § 3; 1991 sp.s. c 32 § 33; 1990 1st ex.s. c 17 § 38.]

Notes:

Reviser's note: This section was amended by 1992 c 221 § 3 without cognizance of its amendment by 1991 sp.s. c 32 § 33. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Sections headings not law--1991 sp.s. c 32: See RCW 36.70A.902.

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

RCW 82.46.040 Tax is lien on property--Enforcement.

Any tax imposed under this chapter or RCW 82.46.070 and any interest or penalties thereon is a specific lien upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages.

[1990 1st ex.s. c 17 § 39; 1990 1st ex.s. c 5 § 4; 1982 1st ex.s. c 49 § 14.]

Notes:

Reviser's note: This section was amended by 1990 1st ex.s. c 5 § 4 and by 1990 c 17 § 39, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and

36.70A.901.

Purpose--1990 1st ex.s. c 5: See note following RCW 36.32.570.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.46.050 Tax is seller's obligation--Choice of remedies.

The taxes levied under this chapter are the obligation of the seller and may be enforced through an action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other.

[1990 1st ex.s. c 17 § 40; 1982 1st ex.s. c 49 § 15.]

Notes:

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.46.060 Payment of tax--Evidence of payment--Recording.

Any taxes imposed under this chapter or RCW 82.46.070 shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The treasurer shall act as agent for any city within the county imposing the tax. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed under this chapter or RCW 82.46.070 shall be evidence of the satisfaction of the lien imposed in RCW 82.46.040 and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the treasurer.

[1990 1st ex.s. c 17 § 41; 1990 1st ex.s. c 5 § 5; 1982 1st ex.s. c 49 § 16.]

Notes:

Reviser's note: This section was amended by 1990 1st ex.s. c 5 § 5 and by 1990 1st ex.s. c 17 § 41, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--Part, section headings not law--1990 1st ex.s. c 17: See RCW 36.70A.900 and 36.70A.901.

Purpose--1990 1st ex.s. c 5: See note following RCW 36.32.570.

Intent--Construction--Effective date--Fire district funding--1982 1st ex.s. c 49: See notes following RCW 35.21.710.

RCW 82.46.070 Additional excise tax--Acquisition and maintenance of conservation areas.

(1) Subject to subsection (2) of this section, the legislative authority of any county may impose an additional excise tax on each sale of real property in the county at a rate not to exceed one percent of the selling price. The proceeds of the tax shall be used exclusively for the acquisition and maintenance of conservation areas.

The taxes imposed under this subsection shall be imposed in the same manner and on the same occurrences, and are subject to the same conditions, as the taxes under chapter 82.45 RCW, except:

- (a) The tax shall be the obligation of the purchaser; and
- (b) The tax does not apply to the acquisition of conservation areas by the county.

The county may enforce the obligation through an action of debt against the purchaser or may foreclose the lien on the property in the same manner prescribed for the foreclosure of mortgages.

The tax shall take effect thirty days after the election at which the taxes are authorized.

(2) No tax may be imposed under subsection (1) of this section unless approved by a majority of the voters of the county voting thereon for a specified period and maximum rate after:

- (a) The adoption of a resolution by the county legislative authority of the county proposing this action; or
- (b) The filing of a petition proposing this action with the county auditor, which petition is signed by county voters at least equal in number to ten percent of the total number of voters in the county who voted at the last preceding general election.

The ballot proposition shall be submitted to the voters of the county at the next general election occurring at least sixty days after a petition is filed, or at any special election prior to this general election that has been called for such purpose by the county legislative authority.

(3) A plan for the expenditure of the excise tax proceeds shall be prepared by the county legislative authority at least sixty days before the election if the proposal is initiated by resolution of the county legislative authority, or within six months after the tax has been authorized by the voters if the proposal is initiated by petition. Prior to the adoption of this plan, the elected officials of cities located within the county shall be consulted and a public hearing shall be held to obtain public input. The proceeds of this excise tax must be expended in conformance with this plan.

(4) As used in this section, "conservation area" has the meaning given under RCW 36.32.570.

[1990 1st ex.s. c 5 § 3.]

Notes:

Purpose--1990 1st ex.s. c 5: See note following RCW 36.32.570.

RCW 82.46.080 Notice to county treasurer.

A county, city, or town that imposes an excise tax under this chapter must provide the county treasurer with a copy of the ordinance or other action initially authorizing the tax or altering the rate of the tax that is imposed at least sixty days before change becomes effective.

[1998 c 106 § 10.]

RCW 82.46.900 Chapter 82.46 RCW ordinances in effect on July 1, 1993--Application under chapter 82.45 RCW.

Any ordinance imposing a tax under chapter 82.46 RCW which is in effect on July 1, 1993, shall apply to all sales taxable under chapter 82.45 RCW on July 1, 1993, at the rate specified in the ordinance, until such time as the ordinance is otherwise amended or repealed.

[1993 sp.s. c 25 § 508.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Findings--Intent--1993 sp.s. c 25: See note following RCW 82.45.010.

Chapter 82.47 RCW
BORDER AREA MOTOR VEHICLE FUEL AND SPECIAL FUEL TAX

Sections

82.47.010	Definitions.
82.47.020	Tax authority.
82.47.030	Proceeds.

RCW 82.47.010 Definitions.

The definitions set forth in this section shall apply throughout this chapter unless the context clearly requires otherwise.

- (1) "Motor vehicle fuel" has the meaning given in RCW 82.36.010.
- (2) "Special fuel" has the meaning given in RCW 82.38.020.
- (3) "Motor vehicle" has the meaning given in RCW 82.36.010.

[1998 c 176 § 85; 1991 c 173 § 2.]

Notes:

Rules--Findings--Effective date--1998 c 176: See RCW 82.36.800, 82.36.900, and 82.36.901.

Effective date--1991 c 173: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1991." [1991 c 173 § 7.]

RCW 82.47.020 Tax authority.

The legislative authority of a border area jurisdiction may, by resolution for the purposes

authorized in this chapter and by approval of a majority of the registered voters of the jurisdiction voting on the proposition at a general or special election, fix and impose an excise tax on the retail sale of motor vehicle fuel and special fuel within the jurisdiction. An election held under this section must be held not more than twelve months before the date on which the proposed tax is to be levied. The ballot setting forth the proposition shall state the tax rate that is proposed. The rate of such tax shall be in increments of one-tenth of a cent per gallon and shall not exceed one cent per gallon.

The tax imposed in this section shall be collected and paid to the jurisdiction but once in respect to any motor vehicle fuel or special fuel. This tax shall be in addition to any other tax authorized or imposed by law.

For purposes of this chapter, the term "border area jurisdictions" means all cities and towns within ten miles of an international border crossing and any transportation benefit district established under RCW 36.73.020 which has within its boundaries an international border crossing.

[1991 c 173 § 1.]

Notes:

Effective date--1991 c 173: See note following RCW 82.47.010.

RCW 82.47.030 Proceeds.

The entire proceeds of the tax imposed under this chapter, less refunds authorized by the resolution imposing such tax and less amounts deducted by the border area jurisdiction for administration and collection expenses, shall be used solely for the purposes of border area jurisdiction street maintenance and construction.

[1991 c 173 § 3.]

Notes:

Effective date--1991 c 173: See note following RCW 82.47.010.

**Chapter 82.48 RCW
AIRCRAFT EXCISE TAX**

Sections

82.48.010	Definitions.
82.48.020	Excise tax imposed on aircraft--Out-of-state registration to avoid tax, liability--Penalties.
82.48.030	Amount of tax.
82.48.060	Is in addition to other taxes.
82.48.070	Tax receipt.
82.48.080	Payment and distribution of taxes.
82.48.090	Refund of excessive tax payment and interest.
82.48.100	Exempt aircraft.
82.48.110	Aircraft not to be subject to ad valorem tax--Exceptions.

RCW 82.48.010 Definitions.

For the purposes of this chapter, unless otherwise required by the context:

(1) "Aircraft" means any weight-carrying device or structure for navigation of the air which is designed to be supported by the air;

(2) "Secretary" means the secretary of transportation;

(3) "Person" includes a firm, partnership, limited liability company, or corporation;

(4) "Small multi-engine fixed wing" means any piston-driven multi-engine fixed wing aircraft with a maximum gross weight as listed by the manufacturer of less than seventy-five hundred pounds; and

(5) "Large multi-engine fixed wing" means any piston-driven multi-engine fixed wing aircraft with a maximum gross weight as listed by the manufacturer of seventy-five hundred pounds or more.

[1995 c 318 § 4; 1987 c 220 § 5; 1983 2nd ex.s. c 3 § 21; 1979 c 158 § 239; 1967 ex.s. c 9 § 1; 1961 c 15 § 82.48.010. Prior: 1949 c 49 § 1; Rem. Supp. 1949 § 11219-33.]

Notes:

Effective date--1995 c 318: See note following RCW 82.04.030.

Severability--1987 c 220: See note following RCW 47.68.230.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 82.48.020 Excise tax imposed on aircraft--Out-of-state registration to avoid tax, liability--Penalties.

(1) An annual excise tax is hereby imposed for the privilege of using any aircraft in the state. A current certificate of air worthiness with a current inspection date from the appropriate federal agency and/or the purchase of aviation fuel shall constitute the necessary evidence of aircraft use or intended use. The tax shall be collected annually or under a staggered collection schedule as required by the secretary by rule. No additional tax shall be imposed under this chapter upon any aircraft upon the transfer of ownership thereof, if the tax imposed by this chapter with respect to such aircraft has already been paid for the year in which transfer of ownership occurs. A violation of this subsection is a misdemeanor punishable as provided under chapter 9A.20 RCW.

(2) Persons who are required to register aircraft under chapter 47.68 RCW and who register aircraft in another state or foreign country and avoid the Washington aircraft excise tax are liable for such unpaid excise tax. A violation of this subsection is a gross misdemeanor.

The department of revenue may assess and collect the unpaid excise tax under chapter 82.32 RCW, including the penalties and interest provided in chapter 82.32 RCW.

(3) Except as provided under subsections (1) and (2) of this section, a violation of this chapter is a misdemeanor punishable as provided in chapter 9A.20 RCW.

[2000 c 229 § 4; 1999 c 277 § 7; 1993 c 238 § 5; 1992 c 154 § 1; 1987 c 220 § 6; 1983 c 7 § 27; 1979 c 158 § 240; 1967 ex.s. c 149 § 27; 1967 ex.s. c 9 § 2; 1961 c 15 § 82.48.020. Prior: 1949 c 49 § 2; Rem. Supp. 1949 § 11219-34.]

NOTES:

Effective date--2000 c 229: See note following RCW 46.16.010.

Effective date--1992 c 154: "This act shall take effect July 1, 1992." [1992 c 154 § 7.]

Severability--1987 c 220: See note following RCW 47.68.230.

Construction--Severability--Effective dates--1983 c 7: See notes following RCW 82.08.020.

RCW 82.48.030 Amount of tax.

(1) The amount of the tax imposed by this chapter for each calendar year shall be as follows:

Type of aircraft	Registration fee
Single engine fixed wing	\$ 50
Small multi-engine fixed wing	65
Large multi-engine fixed wing	80
Turboprop multi-engine fixed wing	100
Turbojet multi-engine fixed wing	125
Helicopter	75
Sailplane	20
Lighter than air	20
Home built	20

(2) The amount of tax imposed under subsection (1) of this section for each calendar year shall be divided into twelve parts corresponding to the months of the calendar year and the excise tax upon an aircraft registered for the first time in this state after the last day of any month shall only be levied for the remaining months of the calendar year including the month in which the aircraft is being registered: PROVIDED, That the minimum amount payable shall be three dollars.

An aircraft shall be deemed registered for the first time in this state when such aircraft was not previously registered by this state for the year immediately preceding the year in which application for registration is made.

[1983 2nd ex.s. c 3 § 22; 1967 ex.s. c 9 § 3; 1963 c 199 § 6; 1961 c 15 § 82.48.030. Prior: 1949 c 49 § 3; Rem. Supp. 1949 § 11219-35.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 82.48.060 Is in addition to other taxes.

Except as provided in RCW 82.48.110, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed.

[1961 c 15 § 82.48.060. Prior: 1949 c 49 § 6; Rem. Supp. 1949 § 11219-38.]

RCW 82.48.070 Tax receipt.

The secretary shall give a receipt to each person paying the excise tax.

[1987 c 220 § 7; 1967 ex.s. c 9 § 4; 1961 c 15 § 82.48.070. Prior: 1949 c 49 § 7; Rem. Supp. 1949 § 11219-39.]

Notes:

Severability--1987 c 220: See note following RCW 47.68.230.

RCW 82.48.080 Payment and distribution of taxes.

The secretary shall regularly pay to the state treasurer the excise taxes collected under this chapter, which shall be credited by the state treasurer as follows: Ninety percent to the general fund and ten percent to the aeronautics account in the transportation fund for administrative expenses.

[1995 c 170 § 2; 1987 c 220 § 8; 1974 ex.s. c 54 § 8; 1967 ex.s. c 9 § 5; 1961 c 15 § 82.48.080. Prior: 1949 c 49 § 8; Rem. Supp. 1949 § 11219-40.]

Notes:

Severability--1987 c 220: See note following RCW 47.68.230.

Severability--Effective dates--1974 ex.s. c 54: See notes following RCW 35.58.278.

RCW 82.48.090 Refund of excessive tax payment and interest.

In case a claim is made by any person that the person has paid an erroneously excessive amount of excise tax under this chapter, the person may apply to the department of transportation for a refund of the claimed excessive amount together with interest at the rate specified in RCW 82.32.060. The department of transportation shall review such application, and if it determines that an excess amount of tax has actually been paid by the taxpayer, such excess amount and interest at the rate specified in RCW 82.32.060 shall be refunded to the taxpayer by means of a voucher approved by the department of transportation and by the issuance of a state warrant drawn upon and payable from such funds as the legislature may provide for that purpose. No refund shall be allowed, however, unless application for the refund is filed with the department of transportation within ninety days after the claimed excessive excise tax was paid and the amount of the overpayment exceeds five dollars.

[1992 c 154 § 2; 1989 c 378 § 25; 1987 c 220 § 9; 1985 c 414 § 5; 1975 1st ex.s. c 278 § 96; 1961 c 15 § 82.48.090. Prior: 1949 c 49 § 9; Rem. Supp. 1949 § 11219-41.]

Notes:

Effective date--1992 c 154: See note following RCW 82.48.020.

Severability--1987 c 220: See note following RCW 47.68.230.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 82.48.100 Exempt aircraft.

This chapter shall not apply to:

Aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession of the United States, or the District of Columbia, which are not engaged in carrying persons or property for commercial purposes;

Aircraft registered under the laws of a foreign country;

Aircraft which are owned by a nonresident and registered in another state: PROVIDED, That if any such aircraft shall remain in and/or be based in this state for a period of ninety days or longer it shall not be exempt under this section;

Aircraft engaged principally in commercial flying which constitutes interstate or foreign commerce; and aircraft owned by the manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

Aircraft being held for sale, exchange, delivery, test, or demonstration purposes solely as stock in trade of an aircraft dealer licensed under Title 14 RCW;

Aircraft owned by a nonresident of this state if the aircraft is kept at an airport in this state and that airport is jointly owned or operated by a municipal corporation or other governmental entity of this state and a municipal corporation or other governmental entity of another state, and the owner or operator of the aircraft provides the department with proof that the owner or operator has paid all taxes, license fees, and registration fees required by the state in which the owner or operator resides.

[1999 c 302 § 3; 1965 ex.s. c 173 § 28; 1961 c 15 § 82.48.100. Prior: 1955 c 150 § 12; 1949 c 49 § 10; Rem. Supp. 1949 § 11219-42.]

Notes:

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

RCW 82.48.110 Aircraft not to be subject to ad valorem tax--Exceptions.

The first tax to be collected under this chapter shall be for the calendar year 1968. No aircraft with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation so long as this chapter remains in effect, and any such assessment heretofore made except under authority of section 13, chapter 49, Laws of 1949 and section 82.48.110, chapter 15, Laws of 1961 is hereby directed to be canceled: PROVIDED, That any aircraft, whether or not subject to the provisions of this chapter, with respect to which the excise tax imposed by this chapter will not be paid or has not been paid for any year shall be listed and assessed for ad valorem taxation in that year, and the ad valorem tax liability resulting from such listing and assessment shall be collected in the same manner as though this chapter had not been passed: PROVIDED FURTHER, That this chapter shall not be construed to affect any ad valorem tax based upon assessed valuations made in 1948 and/or any preceding year for taxes payable in 1949 or any preceding year, which ad valorem tax liability tax for any such years shall remain payable and collectible in the same manner as though this chapter had not been passed.

[1967 ex.s. c 9 § 6; 1961 c 15 § 82.48.110. Prior: 1949 c 49 § 13; Rem. Supp. 1949 § 11219-43.]

Chapter 82.49 RCW
WATERCRAFT EXCISE TAX

Sections

82.49.010	Excise tax imposed--Out-of-state registration to avoid tax, liability--Penalties.
82.49.020	Exemptions.
82.49.030	Payment of tax--Deposit in general fund.
82.49.040	Depreciation schedule for use in determining fair market value.
82.49.050	Appraisal of vessel by department of revenue.
82.49.060	Disputes as to appraised value or status as taxable--Petition for conference or reduction of tax--Appeal to board of tax appeals--Independent appraisal.
82.49.065	Refunds, collections of erroneous amounts--Claims--Penalty for false statement.
82.49.900	Construction--Severability--Effective dates--1983 c 7.

Notes:

Boat trailer fee: RCW 46.16.670.

Exemption of ships and vessels from ad valorem taxes: RCW 84.36.079, 84.36.080, and 84.36.090.

RCW 82.49.010 Excise tax imposed--Out-of-state registration to avoid tax, liability--Penalties.

(1) An excise tax is imposed for the privilege of using a vessel upon the waters of this state, except vessels exempt under RCW 82.49.020. The annual amount of the excise tax is one-half of one percent of fair market value, as determined under this chapter, or five dollars, whichever is greater. Violation of this subsection is a misdemeanor.

(2) Persons who are required under chapter 88.02 RCW to register a vessel in this state and who register the vessel in another state or foreign country and avoid the Washington watercraft excise tax are guilty of a gross misdemeanor and are liable for such unpaid excise tax. The department of revenue may assess and collect the unpaid excise tax under chapter 82.32 RCW, including the penalties and interest provided in chapter 82.32 RCW.

(3) The excise tax upon a vessel registered for the first time in this state shall be imposed for a twelve-month period, including the month in which the vessel is registered, unless the director of licensing extends or diminishes vessel registration periods for the purpose of staggered renewal periods under RCW 88.02.050. A vessel is registered for the first time in this state when the vessel was not registered in this state for the immediately preceding registration year, or when the vessel was registered in another jurisdiction for the immediately preceding year. The excise tax on vessels required to be registered in this state on June 30, 1983, shall be paid by June 30, 1983.

[2000 c 229 § 5; 1999 c 277 § 8; 1993 c 238 § 6; 1992 c 154 § 3; 1983 2nd ex.s. c 3 § 42; 1983 c 7 § 9.]

Notes:

Effective date--2000 c 229: See note following RCW 46.16.010.

Effective date--1992 c 154: See note following RCW 82.48.020.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Credit for 1983 property taxes paid for vessels--1983 c 7: "Property taxes paid for a vessel for 1983 shall be allowed as a credit against tax due under section 9 of this act for the same vessel." [1983 c 7 § 25.] "Section 9 of this act" consists of the enactment of RCW 82.49.010.

RCW 82.49.020 Exemptions.

The following are exempt from the tax imposed under this chapter:

- (1) Vessels exempt from the registration requirements of chapter 88.02 RCW;
- (2) Vessels used exclusively for commercial fishing purposes;
- (3) Vessels under sixteen feet in overall length;
- (4) Vessels owned and operated by the United States, a state of the United States, or any municipality or political subdivision thereof;
- (5) Vessels owned by a nonprofit organization or association engaged in character building of boys and girls under eighteen years of age and solely used for such purposes, as determined by the department for the purposes of RCW 84.36.030; and
- (6) Vessels owned and held for sale by a dealer, but not rented on a regular commercial basis.

[1984 c 250 § 1; 1983 2nd ex.s. c 3 § 43.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Partial exemption from ad valorem taxes of ships and vessels exempt from excise tax under RCW 82.49.020(2): RCW 84.36.080.

RCW 82.49.030 Payment of tax--Deposit in general fund.

- (1) The excise tax imposed under this chapter is due and payable to the department of licensing or its agents at the time of registration of a vessel. The department of licensing shall not issue or renew a registration for a vessel until the tax is paid in full.
- (2) The excise tax collected under this chapter shall be deposited in the general fund.

[2000 c 103 § 18; 1991 sp.s. c 16 § 925; 1989 c 393 § 10; 1983 c 7 § 10.]

Notes:

Severability--Effective date--1991 sp.s. c 16: See notes following RCW 9.46.100.

RCW 82.49.040 Depreciation schedule for use in determining fair market value.

The department of revenue shall prepare at least once each year a depreciation schedule for use in the determination of fair market value for the purposes of this chapter. The schedule shall be based upon information available to the department of revenue pertaining to the current fair market value of vessels. The fair market value of a vessel for the purposes of this chapter shall be based on the most recent purchase price depreciated according to the year of the most recent purchase of the vessel. The most recent purchase price is the consideration, whether

money, credit, rights, or other property expressed in terms of money, paid or given or contracted to be paid or given by the purchaser to the seller for the vessel.

[1983 c 7 § 11.]

RCW 82.49.050 Appraisal of vessel by department of revenue.

(1) If a vessel has been acquired by lease or gift, or the most recent purchase price of a vessel is not known to the owner, the department of revenue shall appraise the vessel before registration.

(2) If after registration the department of revenue determines that the purchase price stated by the owner is not a reasonable representation of the true fair market value of a vessel at the time of purchase, the department of revenue shall appraise the vessel.

(3) If a vessel is homemade, the owner shall make a notarized declaration of fair market value. The fair market value of the vessel for the purposes of this chapter shall be the declared value, unless after registration the department of revenue determines that the declared value is not a reasonable representation of the true fair market value of the vessel in which case the department of revenue shall appraise the vessel.

(4) If the department of revenue appraises a vessel, the fair market value of the vessel for the purposes of this chapter shall be the appraised value. If the vessel has been registered before appraisal, the department of revenue shall refund any overpayment of tax to the owner or notify the owner of any additional tax due. The owner shall pay any additional tax due within thirty days after notification by the department.

[1983 c 7 § 12.]

RCW 82.49.060 Disputes as to appraised value or status as taxable--Petition for conference or reduction of tax--Appeal to board of tax appeals--Independent appraisal.

(1) Any vessel owner disputing an appraised value under RCW 82.49.050 or disputing whether the vessel is taxable, may petition for a conference with the department as provided under RCW 82.32.160, or for reduction of the tax due as provided under RCW 82.32.170.

(2) Any vessel owner having received a notice of denial of a petition or a notice of determination made for the owner's vessel under RCW 82.32.160 or 82.32.170 may appeal to the board of tax appeals as provided under RCW 82.03.190. In deciding a case appealed under this section, the board of tax appeals may require an independent appraisal of the vessel. The cost of the independent appraisal shall be apportioned between the department and the vessel owner as provided by the board.

[1993 c 33 § 1; 1983 c 7 § 13.]

Notes:

Effective date--1993 c 33: "This act shall take effect January 1, 1994." [1993 c 33 § 8.]

RCW 82.49.065 Refunds, collections of erroneous amounts--Claims--Penalty for false

statement.

Whenever any person has paid a vessel license fee, and with the fee has paid an excise tax imposed under this chapter, and the director of licensing determines that the payor is entitled to a refund of the entire amount of the license fee as provided by law, then the payor shall also be entitled to a refund of the entire excise tax collected under this chapter together with interest at the rate specified in RCW 82.32.060. If the director determines that any person is entitled to a refund of only a part of the license fee paid, the payor shall be entitled to a refund of the difference, if any, between the excise tax collected and that which should have been collected together with interest at the rate specified in RCW 82.32.060. The state treasurer shall determine the amount of such refund by reference to the applicable excise tax schedule prepared by the department of revenue in cooperation with the department of licensing.

If no claim is to be made for the refund of the license fee, or any part of the fee, but claim is made by any person that he or she has paid an erroneously excessive amount of excise tax, the department of licensing shall determine in the manner generally provided in this chapter the amount of such excess, if any, that has been paid and shall certify to the state treasurer that the person is entitled to a refund in that amount together with interest at the rate specified in RCW 82.32.060.

If due to error a person has been required to pay an excise tax pursuant to this chapter and a license fee under chapter 88.02 RCW which amounts to an overpayment of ten dollars or more, such person shall be entitled to a refund of the entire amount of such overpayment, together with interest at the rate specified in RCW 82.32.060, regardless of whether a refund of the overpayment has been requested. If due to error the department or its agents has failed to collect the full amount of the license fee and excise tax due, which underpayment is in the amount of ten dollars or more, the department shall charge and collect such additional amount as will constitute full payment of the tax and any penalties or interest at the rate specified in RCW 82.32.050.

If the department approves the claim, it shall notify the state treasurer to that effect and the treasurer shall make such approved refunds and the other refunds provided for in this section from the general fund and shall mail or deliver the same to the person entitled to the refund.

Any person who makes a false statement under which he or she obtains a refund to which he or she is not entitled under this section is guilty of a gross misdemeanor.

[1992 c 154 § 4; 1989 c 68 § 3.]

Notes:

Effective date--1992 c 154: See note following RCW 82.48.020.

RCW 82.49.900 Construction--Severability--Effective dates--1983 c 7.

See notes following RCW 82.08.020.

Chapter 82.50 RCW
TRAVEL TRAILERS AND CAMPERS EXCISE TAX

82.50.010	Definitions.
82.50.060	Tax additional.
82.50.090	Unlawful issuance of tax receipt--Penalty.
82.50.170	Refund, collection of erroneous amounts--Penalty for false statement.
82.50.250	Term "house trailer" construed.

TAXATION OF TRAVEL TRAILERS AND CAMPERS

82.50.425	Valuation of travel trailers and campers.
82.50.435	Appeal of valuation.
82.50.440	Tax receipt--Records.
82.50.460	Notice of amount of tax payable--Contents.
82.50.510	Remittance of tax to state--Distribution to cities, towns, counties, and schools.
82.50.520	Exemptions.
82.50.530	Ad valorem taxes prohibited as to mobile homes, travel trailers or campers--Loss of identity, subject to property tax.
82.50.540	Taxed and licensed travel trailers or campers entitled to use of streets and highways.

CONSTRUCTION OF 1971 ACT

82.50.901	Effective dates--Operative dates--Expiration dates--1971 ex.s. c 299 §§ 35-76.
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NOTES:

Boat trailer fee: RCW 46.16.670.

"Registration year," defined--"Last day of the month," defined: RCW 46.16.006.

RCW 82.50.010 Definitions.

- (1) "Mobile home" means a mobile home as defined by RCW 46.04.302.
- (2) "Park trailer" means a park trailer as defined by RCW 46.04.622.
- (3) "Travel trailer" means a travel trailer as defined by RCW 46.04.623.
- (4) "Modular home" means a modular home as defined by RCW 46.04.303.
- (5) "Camper" means a camper as defined by RCW 46.04.085.
- (6) "Motor home" means a motor home as defined by RCW 46.04.305.
- (7) "Director" means the director of licensing of the state.

[1989 c 337 § 20; 1979 c 107 § 11; 1977 ex.s. c 22 § 6; 1971 ex.s. c 299 § 35; 1967 ex.s. c 149 § 44; 1961 c 15 § 82.50.010. Prior: 1957 c 269 § 1; 1955 c 139 § 1.]

NOTES:

Reviser's note: Restored to the RCW November 1, 2000, under the Washington Supreme Court decision in *Amalgamated Transit Union Local 587 et al v. The State of Washington*, 142 Wash.2d 183 (2000), which declared Initiative Measure No. 695 (2000 c 1) unconstitutional in its entirety.

Severability--1977 ex.s. c 22: See note following RCW 46.04.302.

Effective dates--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.50.060 Tax additional.

Except as provided herein, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed.

[1961 c 15 § 82.50.060. Prior: 1955 c 139 § 6.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.090 Unlawful issuance of tax receipt--Penalty.

It shall be unlawful for the county auditor or any person to issue a receipt hereunder to any person without collecting the amount of the excise tax due thereon under the provisions of this chapter and any violation of this section shall constitute a gross misdemeanor.

[1961 c 15 § 82.50.090. Prior: 1957 c 269 § 11; 1955 c 139 § 9.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.170 Refund, collection of erroneous amounts--Penalty for false statement.

In case a claim is made by any person that the person has erroneously paid the tax or a part thereof or any charge hereunder, the person may apply in writing to the department of licensing for a refund of the amount of the claimed erroneous payment within thirteen months of the time of payment of the tax on such a form as is prescribed by the department of licensing. The department of licensing shall review such application for refund, and, if it determines that an erroneous payment has been made by the taxpayer, it shall certify the amount to be refunded to the state treasurer that such person is entitled to a refund in such amount together with interest at the rate specified in RCW 82.32.060, and the treasurer shall make such approved refund together with interest at the rate specified in RCW 82.32.060 herein provided for from the general fund and shall mail or deliver the same to the person entitled thereto.

If due to error a person has been required to pay an excise tax under this chapter and a vehicle license fee under Title 46 RCW which amounts to an overpayment of ten dollars or more, such person shall be entitled to a refund of the entire amount of such overpayment, together with interest at the rate specified in RCW 82.32.060, regardless of whether a refund of the overpayment has been requested. If due to error the department or its agents has failed to collect the full amount of the license fee and excise tax due, which underpayment is in the amount of ten dollars or more, the department shall charge and collect such additional amount as will constitute full payment of the tax and any penalties or interest at the rate specified in RCW 82.32.050.

Any person making any false statement in the claim herein mentioned, under which the person obtains any amount of refund to which the person is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor.

[1992 c 154 § 6. Prior: 1989 c 378 § 26; 1989 c 68 § 4; 1981 c 260 § 16; prior: 1975 1st ex.s. c 278 § 97; 1975 1st ex.s. c 9 § 1; 1974 ex.s. c 54 § 9; 1961 c 15 § 82.50.170; prior: 1955 c 139 § 17.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

Effective date--1992 c 154: See note following RCW 82.48.020.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Severability--Effective dates--1974 ex.s. c 54: See notes following RCW 82.44.110.

RCW 82.50.250 Term "house trailer" construed.

Whenever this chapter refers to chapters 46.12, 46.16, or 82.44 RCW, with references to "house trailers", the term "house trailer" as used in those chapters shall be construed to include and embrace "mobile home and travel trailer" as used in chapter 149, Laws of 1967 ex. sess.

[1967 ex.s. c 149 § 59.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

TAXATION OF TRAVEL TRAILERS AND CAMPERS

RCW 82.50.425 Valuation of travel trailers and campers.

For the purpose of determining the tax under this chapter, the value of a travel trailer or camper is the manufacturer's base suggested retail price of the travel trailer or camper when first offered for sale as new, excluding any optional equipment, applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the applicable percentage listed in this section based on the year of service.

If the manufacturer's base suggested retail price is unavailable or otherwise unascertainable at the time of initial registration in this state, the department shall determine a value equivalent to a manufacturer's base suggested retail price as follows:

(1) The department shall determine a value using any information that may be available, including any guidebook, report, or compendium of recognized standing in the automotive industry or the selling price and year of sale of the travel trailer or camper. The department may use an appraisal by the county assessor. In valuing a travel trailer or camper for which the current value or selling price is not indicative of the value of similar travel trailers or campers of the same year and model, the department shall establish a value that more closely represents the average value of similar travel trailers or campers of the same year and model. If the travel trailer or camper is home-built, the value shall not be less than the cost of construction.

(2) The value determined in subsection (1) of this section shall be divided by the applicable percentage listed in this section to establish a value equivalent to a manufacturer's base suggested retail price. The applicable percentage shall be based on the year of service of the travel trailer or camper for which the value is determined.

YEAR OF SERVICE	PERCENTAGE
1	100
2	90
3	84
4	79
5	73
6	65

7	60
8	55
9	50
10	45
11	41
12	37
13	33
14	28
15	24
16 or older	20

[1990 c 42 § 323.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

Transitional valuation method and tax limitation--1990 c 42: See note following RCW 82.44.041.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.50.435 Appeal of valuation.

If the department determines a value for a travel trailer or camper under RCW 82.50.425 equivalent to a manufacturer's base suggested retail price, any person who pays the tax for that travel trailer or camper may appeal the valuation to the department under chapter 34.05 RCW. If the taxpayer is successful on appeal, the department shall refund the excess tax in the manner provided in RCW 82.50.170.

[1990 c 42 § 324.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.50.440 Tax receipt--Records.

The county auditor or the department of licensing upon payment of the tax hereunder shall issue a receipt which shall include such information as may be required by the director, including the name of the taxpayer and a description of the travel trailer or camper, which receipt shall be printed by the department of licensing in such form as it deems proper and furnished by the department to the various county auditors of the state. The county auditor shall keep a record of the excise taxes paid hereunder during the calendar year.

[1979 c 158 § 242; 1975 1st ex.s. c 9 § 2; 1971 ex.s. c 299 § 59.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.460 Notice of amount of tax payable--Contents.

Prior to the end of any registration year of a vehicle, the director shall cause to be mailed to the owners of travel trailers or campers, of record, notice of the amount of tax payable during the succeeding registration year. The notice shall contain a legal description of the travel trailer or camper, prominent notice of due dates, and such other information as may be required by the director.

[1979 c 123 § 3; 1975 1st ex.s. c 118 § 17; 1971 ex.s. c 299 § 61.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

Effective date--Severability--1975 1st ex.s. c 118: See notes following RCW 46.16.006.

RCW 82.50.510 Remittance of tax to state--Distribution to cities, towns, counties, and schools.

The county auditor shall regularly, when remitting motor vehicle excise taxes, pay to the state treasurer the excise taxes imposed by RCW 82.50.400. The treasurer shall then distribute such funds quarterly on the first day of the month of January, April, July and October of each year in the following amount:

- (1) 13.64 percent to cities and towns for the use thereof apportioned ratably among such cities and towns on the basis of population;
- (2) 13.64 percent to counties for the use thereof to be apportioned ratably among such counties on the basis of moneys collected in such counties from the excise taxes imposed under this chapter;
- (3) 63.64 percent for schools to be deposited in the state general fund; and
- (4) 9.08 percent to the transportation fund created in RCW 82.44.180.

[1998 c 321 § 24 (Referendum Bill No. 49, approved November 3, 1998); 1991 c 199 § 227; 1990 c 42 § 322; 1975-'76 2nd ex.s. c 75 § 1; 1971 ex.s. c 299 § 66.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

Purpose--Severability--1998 c 321: See notes following RCW 82.44.110.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 82.50.410.

Finding--1991 c 199: See note following RCW 70.94.011.

Effective dates--Severability--Captions not law--1991 c 199: See RCW 70.94.904 through 70.94.906.

Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42: See notes following RCW 82.36.025.

RCW 82.50.520 Exemptions.

The following travel trailers or campers are specifically exempted from the operation of this chapter:

- (1) Any unoccupied travel trailer or camper when it is part of an inventory of travel

trailers or campers held for sale by a manufacturer or dealer in the course of his business.

(2) A travel trailer or camper owned by any government or political subdivision thereof.

(3) A travel trailer or camper owned by a nonresident and currently licensed in another state, unless such travel trailer or camper is required by law to be licensed in this state.

For the purposes of this subsection only, a camper owned by a nonresident shall be considered licensed in another state if the vehicle to which such camper is attached is currently licensed in another state.

(4) Travel trailers eligible to be used under a dealer's license plate, and taxed under RCW 82.44.030 while so eligible.

[1983 c 26 § 4; 1979 c 123 § 4; 1971 ex.s. c 299 § 67.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.530 Ad valorem taxes prohibited as to mobile homes, travel trailers or campers--Loss of identity, subject to property tax.

No mobile home, travel trailer, or camper which is a part of the inventory of mobile homes, travel trailers, or campers held for sale by a dealer in the course of his or her business and no travel trailer or camper as defined in RCW 82.50.010 shall be listed and assessed for ad valorem taxation. However, if a park trailer as defined in RCW 46.04.622 has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances, it will be considered real property and will be subject to ad valorem property taxation imposed in accordance with the provisions of Title 84 RCW, including the provisions with respect to omitted property, except that a park trailer located on land not owned by the owner of the park trailer shall be subject to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040.

[1999 c 92 § 1; 1993 c 32 § 1; 1981 c 304 § 32; 1971 ex.s. c 299 § 68.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

Application--1999 c 92: "This act is effective for taxes levied in 1999 for collection in 2000 and thereafter." [1999 c 92 § 2.]

Applicability--1993 c 32 § 1: "Section 1 of this act shall be effective for taxes levied for collection in 1993 and thereafter." [1993 c 32 § 2.]

Severability--1981 c 304: See note following RCW 26.16.030.

Real property defined: RCW 84.04.090.

RCW 82.50.540 Taxed and licensed travel trailers or campers entitled to use of streets and highways.

Travel trailers or campers taxed and licensed under the provisions of this chapter shall be entitled to the use of the public streets and highways subject to the provisions of the motor vehicle laws of this state except as herein otherwise provided.

[1971 ex.s. c 299 § 69.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

CONSTRUCTION OF 1971 ACT

RCW 82.50.901 Effective dates--Operative dates--Expiration dates--1971 ex.s. c 299 §§ 35-76.

(1) Sections 35 through 52 and section 54 of this 1971 amendatory act shall take effect on July 1, 1971, except that the provisions of chapter 82.50 RCW imposing a tax on campers shall not take effect until January 1, 1972.

(2) Sections 36 through 50 of this 1971 amendatory act shall be operative and in effect only until and including December 31, 1972, at which time, they, in their entirety, shall expire without any further action of the legislature. The expiration of such sections shall not be construed as affecting any existing right acquired under the expired statutes, nor as affecting any proceeding instituted thereunder, nor any rule, regulation, or order promulgated thereunder, nor any administrative action taken thereunder.

(3) Sections 55 through 76 of this 1971 amendatory act shall take effect on January 1, 1973 without any further action of the legislature.

[1971 ex.s. c 299 § 53.]

NOTES:

Reviser's note: See note following RCW 82.50.010.

**Chapter 82.52 RCW
EXTENSION OF EXCISES TO FEDERAL AREAS**

Sections

82.52.010 State accepts provisions of federal (Buck) act.

82.52.020 State's tax laws made applicable to federal areas--Exception.

Notes:

Federal areas and jurisdiction: Title 37 RCW.

Taxation of federal agencies and instrumentalities: State Constitution Art. 7 §§ 1, 3.

RCW 82.52.010 State accepts provisions of federal (Buck) act.

The state hereby accepts jurisdiction over all federal areas located within its exterior boundaries to the extent that the power and authority to levy and collect taxes therein is granted by that certain act of the 76th congress of the United States, approved by the president on October 9, 1940, and entitled: "An Act to permit the states to extend their sales, use, and income taxes to persons residing or carrying on business, or to transactions occurring, in federal areas,

and for other purposes."

[1961 c 15 § 82.52.010. Prior: 1941 c 175 § 1; Rem. Supp. 1941 § 11337-10.]

RCW 82.52.020 State's tax laws made applicable to federal areas--Exception.

From and after January 1, 1941, all laws of this state relating to revenue and taxation which, except for this chapter and the act of congress described herein, would not be operative within federal areas, are hereby extended to, and shall be construed as being operative in and upon all lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States located within the exterior boundaries of the state, to the same extent and with the same effect as though such area was not a federal area: PROVIDED, That nothing in this section shall be construed as extending the provisions of this title to the gross income received from, or to sales made for use in performing within a federal military or naval reservation, any contract entered into with the United States of America, or any department or agency thereof or any subcontract made pursuant thereto for which a bid covering such contract or subcontract was submitted prior to October 9, 1940.

[1961 c 15 § 82.52.020. Prior: 1941 c 175 § 2; Rem. Supp. 1941 § 11337-11.]

**Chapter 82.56 RCW
MULTISTATE TAX COMPACT**

Sections

82.56.010	Compact.
82.56.020	Director of revenue to represent state.
82.56.030	Director may be represented by alternate.
82.56.040	Political subdivisions--Appointment of persons to represent--Consultations with.
82.56.050	Interstate audits article of compact declared to be in force in this state.

RCW 82.56.010 Compact.

The following multistate tax compact, and each and every part thereof, is hereby approved, ratified, adopted, entered into and enacted into law by the state of Washington.

MULTISTATE TAX COMPACT

Article I. Purposes.

The purposes of this compact are to:

1. Facilitate proper determination of state and local tax liability of multistate taxpayers, including the equitable apportionment of tax bases and settlement of apportionment disputes.

2. Promote uniformity or compatibility in significant components of tax systems.
3. Facilitate taxpayer convenience and compliance in the filing of tax returns and in other phases of tax administration.
4. Avoid duplicative taxation.

Article II. Definitions.

As used in this compact:

1. "State" means a state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any territory or possession of the United States.
2. "Subdivision" means any governmental unit or special district of a state.
3. "Taxpayer" means any corporation, partnership, firm, association, governmental unit or agency or person acting as a business entity in more than one state.
4. "Income tax" means a tax imposed on or measured by net income including any tax imposed on or measured by an amount arrived at by deducting expenses from gross income, one or more forms of which expenses are not specifically and directly related to particular transactions.
5. "Capital stock tax" means a tax measured in any way by the capital of a corporation considered in its entirety.
6. "Gross receipts tax" means a tax, other than a sales tax, which is imposed on or measured by the gross volume of business, in terms of gross receipts or in other terms, and in the determination of which no deduction is allowed which would constitute the tax an income tax.
7. "Sales tax" means a tax imposed with respect to the transfer for a consideration of ownership, possession or custody of tangible personal property or the rendering of services measured by the price of the tangible personal property transferred or services rendered and which is required by state or local law to be separately stated from the sales price by the seller, or which is customarily separately stated from the sales price, but does not include a tax imposed exclusively on the sale of a specifically identified commodity or article or class of commodities or articles.
8. "Use tax" means a nonrecurring tax, other than a sales tax, which (a) is imposed on or with respect to the exercise or enjoyment of any right or power over tangible personal property incident to the ownership, possession or custody of that property or the leasing of that property from another including any consumption, keeping, retention, or other use of tangible personal property and (b) is complementary to a sales tax.
9. "Tax" means an income tax, capital stock tax, gross receipts tax, sales tax, use tax, and any other tax which has a multistate impact, except that the provisions of Articles III, IV and V of this compact shall apply only to the taxes specifically designated therein and the provisions of Article IX of this compact shall apply only in respect to determinations pursuant to Article IV.

Article III. Elements of Income Tax Laws. Taxpayer Option, State and Local Taxes.

1. Any taxpayer subject to an income tax whose income is subject to apportionment and allocation for tax purposes pursuant to the laws of a party state or pursuant to the laws of subdivisions in two or more party states may elect to apportion and allocate his income in the manner provided by the laws of such state or by the laws of such states and subdivisions without reference to this compact, or may elect to apportion and allocate in accordance with Article IV. This election for any tax year may be made in all party states or subdivisions thereof or in any one or more of the party states or subdivisions thereof without reference to the election made in the others. For the purposes of this paragraph, taxes imposed by subdivisions shall be considered separately from state taxes and the apportionment and allocation also may be applied to the entire tax base. In no instance wherein Article IV is employed for all subdivisions of a state may the sum of all apportionments and allocations to subdivisions within a state be greater than the apportionment and allocation that would be assignable to that state if the apportionment or allocation were being made with respect to a state income tax.

Taxpayer Option, Short Form.

2. Each party state or any subdivision thereof which imposes an income tax shall provide by law that any taxpayer required to file a return, whose only activities within the taxing jurisdiction consist of sales and do not include owning or renting real estate or tangible personal property, and whose dollar volume of gross sales made during the tax year within the state or subdivision, as the case may be, is not in excess of \$100,000 may elect to report and pay any tax due on the basis of a percentage of such volume, and shall adopt rates which shall produce a tax which reasonably approximates the tax otherwise due. The multistate tax commission, not more than once in five years, may adjust the \$100,000 figure in order to reflect such changes as may occur in the real value of the dollar, and such adjusted figure, upon adoption by the commission, shall replace the \$100,000 figure specifically provided herein. Each party state and subdivision thereof may make the same election available to taxpayers additional to those specified in this paragraph.

Coverage.

3. Nothing in this article relates to the reporting or payment of any tax other than an income tax.

Article IV. Division of Income.

1. As used in this article, unless the context otherwise requires:

(a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations.

(b) "Commercial domicile" means the principal place from which the trade or business of

the taxpayer is directed or managed.

(c) "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

(d) "Financial organization" means any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, investment company, or any type of insurance company.

(e) "Nonbusiness income" means all income other than business income.

(f) "Public utility" means any business entity (1) which owns or operates any plant, equipment, property, franchise, or license for the transmission of communications, transportation of goods or persons, except by pipe line, or the production, transmission, sale, delivery, or furnishing of electricity, water or steam; and (2) whose rates of charges for goods or services have been established or approved by a federal, state or local government or governmental agency.

(g) "Sales" means all gross receipts of the taxpayer not allocated under paragraphs of this article.

(h) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

(i) "This state" means the state in which the relevant tax return is filed or, in the case of application of this article to the apportionment and allocation of income for local tax purposes, the subdivision or local taxing district in which the relevant tax return is filed.

2. Any taxpayer having income from business activity which is taxable both within and without this state, other than activity as a financial organization or public utility or the rendering of purely personal services by an individual, shall allocate and apportion his net income as provided in this article. If a taxpayer has income from business activity as a public utility but derives the greater percentage of his income from activities subject to this article, the taxpayer may elect to allocate and apportion his entire net income as provided in this article.

3. For purposes of allocation and apportionment of income under this article, a taxpayer is taxable in another state if (1) in that state he is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax, or (2) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

4. Rents and royalties from real or tangible personal property, capital gains, interest, dividends or patent or copyright royalties, to the extent that they constitute nonbusiness income, shall be allocated as provided in paragraphs 5 through 8 of this article.

5.(a) Net rents and royalties from real property located in this state are allocable to this state.

(b) Net rents and royalties from tangible personal property are allocable to this state: (1) If and to the extent that the property is utilized in this state, or (2) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized.

(c) The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

6.(a) Capital gains and losses from sales of real property located in this state are allocable to this state.

(b) Capital gains and losses from sales of tangible personal property are allocable to this state if (1) the property had a situs in this state at the time of the sale, or (2) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(c) Capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

7. Interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.

8.(a) Patent and copyright royalties are allocable to this state: (1) If and to the extent that the patent or copyright is utilized by the payer in this state, or (2) if and to the extent that the patent copyright is utilized by the payer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state.

(b) A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent is utilized in the state in which the taxpayer's commercial domicile is located.

(c) A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the copyright is utilized in the state in which the taxpayer's commercial domicile is located.

9. All business income shall be apportioned to this state by multiplying the income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three.

10. The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the tax period and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the tax period.

11. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals.

12. The average value of property shall be determined by averaging the values at the beginning and ending of the tax period but the tax administrator may require the averaging of monthly values during the tax period if reasonably required to reflect properly the average value of the taxpayer's property.

13. The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period.

14. Compensation is paid in this state if:

- (a) The individual's service is performed entirely within the state;
- (b) The individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or
- (c) Some of the service is performed in the state and (1) the base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state, or (2) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

15. The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in this state during the tax period, and the denominator of which is the total sales of the taxpayer everywhere during the tax period.

16. Sales of tangible personal property are in this state if:

- (a) The property is delivered or shipped to a purchaser, other than the United States government, within this state regardless of the f.o.b. point or other conditions of the sale; or
- (b) The property is shipped from an office, store, warehouse, factory, or other place of storage in this state and (1) the purchaser is the United States government or (2) the taxpayer is not taxable in the state of the purchaser.

17. Sales, other than sales of tangible personal property, are in this state if:

- (a) The income-producing activity is performed in this state; or
- (b) The income-producing activity is performed both in and outside this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

18. If the allocation and apportionment provisions of this article do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for or the tax administrator may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (a) Separate accounting;
- (b) The exclusion of any one or more of the factors;
- (c) The inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in this state; or
- (d) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

Article V. Elements of Sales

and Use Tax Laws.

Tax Credit.

1. Each purchaser liable for a use tax on tangible personal property shall be entitled to full credit for the combined amount or amounts of legally imposed sales or use taxes paid by him with respect to the same property to another state and any subdivision thereof. The credit shall be applied first against the amount of any use tax due the state, and any unused portion of the credit shall then be applied against the amount of any use tax due a subdivision.

Exemption Certificates, Vendors May Rely.

2. Whenever a vendor receives and accepts in good faith from a purchaser a resale or other exemption certificate or other written evidence of exemption authorized by the appropriate state or subdivision taxing authority, the vendor shall be relieved of liability for a sales or use tax with respect to the transaction.

Article VI. The Commission.

Organization and Management.

1.(a) The multistate tax commission is hereby established. It shall be composed of one "member" from each party state who shall be the head of the state agency charged with the administration of the types of taxes to which this compact applies. If there is more than one such agency the state shall provide by law for the selection of the commission member from the heads of the relevant agencies. State law may provide that a member of the commission be represented by an alternate but only if there is on file with the commission written notification of the designation and identity of the alternate. The attorney general of each party state or his designee, or other counsel if the laws of the party state specifically provide, shall be entitled to attend the meetings of the commission, but shall not vote. Such attorneys general, designees, or other counsel shall receive all notices of meetings required under paragraph 1(e) of this article.

(b) Each party state shall provide by law for the selection of representatives from its subdivisions affected by this compact to consult with the commission member from that state.

(c) Each member shall be entitled to one vote. The commission shall not act unless a majority of the members are present, and no action shall be binding unless approved by a majority of the total number of members.

(d) The commission shall adopt an official seal to be used as it may provide.

(e) The commission shall hold an annual meeting and such other regular meetings as its bylaws may provide and such special meetings as its executive committee may determine. The commission bylaws shall specify the dates of the annual and any other regular meetings, and shall provide for the giving of notice of annual, regular and special meetings. Notices of special meetings shall include the reasons therefor and an agenda of the items to be considered.

(f) The commission shall elect annually, from among its members, a chairman, a vice chairman and a treasurer. The commission shall appoint an executive director who shall serve at its pleasure, and it shall fix his duties and compensation. The executive director shall be secretary of the commission. The commission shall make provision for the bonding of such of its officers and employees as it may deem appropriate.

(g) Irrespective of the civil service, personnel or other merit system laws of any party state, the executive director shall appoint or discharge such personnel as may be necessary for the performance of the functions of the commission and shall fix their duties and compensation. The commission bylaws shall provide for personnel policies and programs.

(h) The commission may borrow, accept or contract for the services of personnel from any state, the United States, or any other governmental entity.

(i) The commission may accept for any of its purposes and functions any and all donations and grants of money, equipment, supplies, materials and services, conditional or otherwise, from any governmental entity, and may utilize and dispose of the same.

(j) The commission may establish one or more offices for the transacting of its business.

(k) The commission shall adopt bylaws for the conduct of its business. The commission shall publish its bylaws in convenient form, and shall file a copy of the bylaws and any amendments thereto with the appropriate agency or officer in each of the party states.

(l) The commission annually shall make to the governor and legislature of each party state a report covering its activities for the preceding year. Any donation or grant accepted by the commission or services borrowed shall be reported in the annual report of the commission, and shall include the nature, amount and conditions, if any, of the donation, gift, grant or services borrowed and the identity of the donor or lender. The commission may make additional reports as it may deem desirable.

Committees.

2.(a) To assist in the conduct of its business when the full commission is not meeting, the commission shall have an executive committee of seven members, including the chairman, vice chairman, treasurer and four other members elected annually by the commission. The executive committee, subject to the provisions of this compact and consistent with the policies of the commission, shall function as provided in the bylaws of the commission.

(b) The commission may establish advisory and technical committees, membership on which may include private persons and public officials, in furthering any of its activities. Such committees may consider any matter of concern to the commission, including problems of special interest to any party state and problems dealing with particular types of taxes.

(c) The commission may establish such additional committees as its bylaws may provide.

Powers.

3. In addition to powers conferred elsewhere in this compact, the commission shall have power to:

- (a) Study state and local tax systems and particular types of state and local taxes.
- (b) Develop and recommend proposals for an increase in uniformity or compatibility of state and local tax laws with a view toward encouraging the simplification and improvement of state and local tax law and administration.
- (c) Compile and publish information as in its judgment would assist the party states in implementation of the compact and taxpayers in complying with state and local tax laws.
- (d) Do all things necessary and incidental to the administration of its functions pursuant to this compact.

Finance.

4.(a) The commission shall submit to the governor or designated officer or officers of each party state a budget of its estimated expenditures for such period as may be required by the laws of that state for presentation to the legislature thereof.

(b) Each of the commission's budgets of estimated expenditures shall contain specific recommendations of the amounts to be appropriated by each of the party states. The total amount of appropriations requested under any such budget shall be apportioned among the party states as follows: one-tenth in equal shares; and the remainder in proportion to the amount of revenue collected by each party state and its subdivisions from income taxes, capital stock taxes, gross receipts taxes, sales and use taxes. In determining such amounts, the commission shall employ such available public sources of information as, in its judgment, present the most equitable and accurate comparisons among the party states. Each of the commission's budgets of estimated expenditures and requests for appropriations shall indicate the sources used in obtaining information employed in applying the formula contained in this paragraph.

(c) The commission shall not pledge the credit of any party state. The commission may meet any of its obligations in whole or in part with funds available to it under paragraph (1)(i) of this article: PROVIDED, That the commission takes specific action setting aside such funds prior to incurring any obligation to be met in whole or in part in such manner. Except where the commission makes use of funds available to it under paragraph 1(i), the commission shall not incur any obligation prior to the allotment of funds by the party states adequate to meet the same.

(d) The commission shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the commission shall be subject to the audit and accounting procedures established under its bylaws. All receipts and disbursements of funds handled by the commission shall be audited yearly by a certified or licensed public accountant and the report of the audit shall be included in and become part of the annual report of the commission.

(e) The accounts of the commission shall be open at any reasonable time for inspection by duly constituted officers of the party states and by any persons authorized by the commission.

(f) Nothing contained in this article shall be construed to prevent commission compliance with laws relating to audit or inspection of accounts by or on behalf of any government contributing to the support of the commission.

Article VII. Uniform Regulations and Forms.

1. Whenever any two or more party states, or subdivisions of party states, have uniform or similar provisions of law relating to an income tax, capital stock tax, gross receipts tax, sales or use tax, the commission may adopt uniform regulations for any phase of the administration of such law, including assertion of jurisdiction to tax, or prescribing uniform tax forms. The commission may also act with respect to the provisions of Article IV of this compact.

2. Prior to the adoption of any regulation, the commission shall:

(a) As provided in its bylaws, hold at least one public hearing on due notice to all affected party states and subdivisions thereof and to all taxpayers and other persons who have made timely request of the commission for advance notice of its regulation-making proceedings.

(b) Afford all affected party states and subdivisions and interested persons an opportunity to submit relevant written data and views, which shall be considered fully by the commission.

3. The commission shall submit any regulations adopted by it to the appropriate officials of all party states and subdivisions to which they might apply. Each such state and subdivision shall consider any such regulation for adoption in accordance with its own laws and procedures.

Article VIII. Interstate Audits.

1. This article shall be in force only in those party states that specifically provide therefor by statute.

2. Any party state or subdivision thereof desiring to make or participate in an audit of any accounts, books, papers, records or other documents may request the commission to perform the audit on its behalf. In responding to the request, the commission shall have access to and may examine, at any reasonable time, such accounts, books, papers, records, and other documents and any relevant property or stock of merchandise. The commission may enter into agreements with party states or their subdivisions for assistance in performance of the audit. The commission shall make charges, to be paid by the state or local government or governments for which it performs the service, for any audits performed by it in order to reimburse itself for the actual costs incurred in making the audit.

3. The commission may require the attendance of any person within the state where it is conducting an audit or part thereof at a time and place fixed by it within such state for the purpose of giving testimony with respect to any account, book, paper, document, other record, property or stock of merchandise being examined in connection with the audit. If the person is not within the jurisdiction, he may be required to attend for such purpose at any time and place fixed by the commission within the state of which he is a resident: PROVIDED, That such state has adopted this article.

4. The commission may apply to any court having power to issue compulsory process for orders in aid of its powers and responsibilities pursuant to this article and any and all such courts shall have jurisdiction to issue such orders. Failure of any person to obey any such order shall be punishable as contempt of the issuing court. If the party or subject matter on account of which the commission seeks an order is within the jurisdiction of the court to which application is made, such application may be to a court in the state or subdivision on behalf of which the audit

is being made or a court in the state in which the object of the order being sought is situated. The provisions of this paragraph apply only to courts in a state that has adopted this article.

5. The commission may decline to perform any audit requested if it finds that its available personnel or other resources are insufficient for the purpose or that, in the terms requested, the audit is impracticable of satisfactory performance. If the commission, on the basis of its experience, has reason to believe that an audit of a particular taxpayer, either at a particular time or on a particular schedule, would be of interest to a number of party states or their subdivisions, it may offer to make the audit or audits, the offer to be contingent on sufficient participation therein as determined by the commission.

6. Information obtained by any audit pursuant to this article shall be confidential and available only for tax purposes to party states, their subdivisions or the United States. Availability of information shall be in accordance with the laws of the states or subdivisions on whose account the commission performs the audit, and only through the appropriate agencies or officers of such states or subdivisions. Nothing in this article shall be construed to require any taxpayer to keep records for any period not otherwise required by law.

7. Other arrangements made or authorized pursuant to law for cooperative audit by or on behalf of the party states or any of their subdivisions are not superseded or invalidated by this article.

8. In no event shall the commission make any charge against a taxpayer for an audit.

9. As used in this article, "tax," in addition to the meaning ascribed to it in Article II, means any tax or license fee imposed in whole or in part for revenue purposes.

Article IX. Arbitration.

1. Whenever the commission finds a need for settling disputes concerning apportionments and allocations by arbitration, it may adopt a regulation placing this article in effect, notwithstanding the provisions of Article VII.

2. The commission shall select and maintain an arbitration panel composed of officers and employees of state and local governments and private persons who shall be knowledgeable and experienced in matters of tax law and administration.

3. Whenever a taxpayer who has elected to employ Article IV, or whenever the laws of the party state or subdivision thereof are substantially identical with the relevant provisions of Article IV, the taxpayer, by written notice to the commission and to each party state or subdivision thereof that would be affected, may secure arbitration of an apportionment or allocation, if he is dissatisfied with the final administrative determination of the tax agency of the state or subdivision with respect thereto on the ground that it would subject him to double or multiple taxation by two or more party states or subdivisions thereof. Each party state and subdivision thereof hereby consents to the arbitration as provided herein, and agrees to be bound thereby.

4. The arbitration board shall be composed of one person selected by the taxpayer, one by the agency or agencies involved, and one member of the commission's arbitration panel. If the agencies involved are unable to agree on the person to be selected by them, such person shall be

selected by lot from the total membership of the arbitration panel. The two persons selected for the board in the manner provided by the foregoing provisions of this paragraph shall jointly select the third member of the board. If they are unable to agree on the selection, the third member shall be selected by lot from among the total membership of the arbitration panel. No member of a board selected by lot shall be qualified to serve if he is an officer or employee or is otherwise affiliated with any party to the arbitration proceeding. Residence within the jurisdiction of a party to the arbitration proceeding shall not constitute affiliation within the meaning of this paragraph.

5. The board may sit in any state or subdivision party to the proceeding, in the state of the taxpayer's incorporation, residence or domicile, in any state where the taxpayer does business, or in any place that it finds most appropriate for gaining access to evidence relevant to the matter before it.

6. The board shall give due notice of the times and places of its hearings. The parties shall be entitled to be heard, to present evidence, and to examine and cross-examine witnesses. The board shall act by majority vote.

7. The board shall have power to administer oaths, take testimony, subpoena and require the attendance of witnesses and the production of accounts, books, papers, records, and other documents, and issue commissions to take testimony. Subpoenas may be signed by any member of the board. In case of failure to obey a subpoena, and upon application by the board, any judge of a court of competent jurisdiction of the state in which the board is sitting or in which the person to whom the subpoena is directed may be found may make an order requiring compliance with the subpoena, and the court may punish failure to obey the order as a contempt. The provisions of this paragraph apply only in states that have adopted this article.

8. Unless the parties otherwise agree the expenses and other costs of the arbitration shall be assessed and allocated among the parties by the board in such manner as it may determine. The commission shall fix a schedule of compensation for members of arbitration boards and of other allowable expenses and costs. No officer or employee of a state or local government who serves as a member of a board shall be entitled to compensation therefor unless he is required on account of his service to forego the regular compensation attaching to his public employment, but any such board member shall be entitled to expenses.

9. The board shall determine the disputed apportionment or allocation and any matters necessary thereto. The determinations of the board shall be final for purposes of making the apportionment or allocation, but for no other purpose.

10. The board shall file with the commission and with each tax agency represented in the proceeding: the determination of the board; the board's written statement of its reasons therefor; the record of the board's proceedings; and any other documents required by the arbitration rules of the commission to be filed.

11. The commission shall publish the determinations of boards together with the statements of the reasons therefor.

12. The commission shall adopt and publish rules of procedure and practice and shall file a copy of such rules and of any amendment thereto with the appropriate agency or officer in each of the party states.

13. Nothing contained herein shall prevent at any time a written compromise of any matter or matters in dispute, if otherwise lawful, by the parties to the arbitration proceeding.

Article X. Entry into Force
and Withdrawal.

1. This compact shall enter into force when enacted into law by any seven states. Thereafter, this compact shall become effective as to any other state upon its enactment thereof. The commission shall arrange for notification of all party states whenever there is a new enactment of the compact.

2. Any party state may withdraw from this compact by enacting a statute repealing the same. No withdrawal shall affect any liability already incurred by or chargeable to a party state prior to the time of such withdrawal.

3. No proceeding commenced before an arbitration board prior to the withdrawal of a state and to which the withdrawing state or any subdivision thereof is a party shall be discontinued or terminated by the withdrawal, nor shall the board thereby lose jurisdiction over any of the parties to the proceeding necessary to make a binding determination therein.

Article XI. Effect on Other Laws
and Jurisdiction.

Nothing in this compact shall be construed to:

(a) Affect the power of any state or subdivision thereof to fix rates of taxation, except that a party state shall be obligated to implement Article III 2 of this compact.

(b) Apply to any tax or fixed fee imposed for the registration of a motor vehicle or any tax on motor fuel, other than a sales tax: PROVIDED, That the definition of "tax" in Article VIII 9 may apply for the purposes of that article and the commission's powers of study and recommendation pursuant to Article VI 3 may apply.

(c) Withdraw or limit the jurisdiction of any state or local court or administrative officer or body with respect to any person, corporation or other entity or subject matter, except to the extent that such jurisdiction is expressly conferred by or pursuant to this compact upon another agency or body.

(d) Supersede or limit the jurisdiction of any court of the United States.

Article XII. Construction and Severability.

This compact shall be liberally construed so as to effectuate the purposes thereof. The provisions of this compact shall be severable and if any phrase, clause, sentence or provision of this compact is declared to be contrary to the Constitution of any state or of the United States or the applicability thereof to any government, agency, person or circumstance is held invalid, the

validity of the remainder of this compact and the applicability thereof to any government, agency, person or circumstance shall not be affected thereby. If this compact shall be held contrary to the Constitution of any state participating therein, the compact shall remain in full force and effect as to the remaining party states and in full force and effect as to the state affected as to all severable matters.

[1967 c 125 § 1.]

RCW 82.56.020 Director of revenue to represent state.

The director of revenue shall represent this state on the multistate tax commission.

[1979 c 107 § 12; 1967 c 125 § 2.]

RCW 82.56.030 Director may be represented by alternate.

The member representing this state on the multistate tax commission may be represented thereon by an alternate designated by him. Any such alternate shall be a principal deputy or assistant of the member of the commission in the agency which the member heads.

[1967 c 125 § 3.]

RCW 82.56.040 Political subdivisions--Appointment of persons to represent--Consultations with.

The governor, after consultation with representatives of local governments, shall appoint three persons who are representative of subdivisions affected or likely to be affected by the multistate tax compact. The member of the commission representing this state, and any alternate designated by him, shall consult regularly with these appointees, in accordance with Article VI 1(b) of the compact.

[1967 c 125 § 4.]

RCW 82.56.050 Interstate audits article of compact declared to be in force in this state.

Article VIII of the multistate tax compact relating to interaudits shall be in force in and with respect to this state.

[1967 c 125 § 5.]

**Chapter 82.60 RCW
TAX DEFERRALS FOR INVESTMENT PROJECTS IN DISTRESSED AREAS**

Sections

82.60.010	Legislative findings and declaration.
82.60.020	Definitions.
82.60.030	Application for deferral--Contents.
82.60.040	Issuance of tax deferral certificate.
82.60.049	Additional eligible projects.
82.60.050	Expiration of RCW 82.60.030 and 82.60.040.
82.60.060	Repayment schedule.
82.60.065	Tax deferral on construction labor and investment projects--Repayment forgiven.
82.60.070	Reports by recipients--Assessment of taxes, interest.
82.60.080	Employment and wage determinations.
82.60.090	Applicability of general administrative provisions.
82.60.100	Applications, reports, and information subject to disclosure.
82.60.110	Competing projects--Impact study.
82.60.900	Effective date, applicability--1985 c 232.
82.60.901	Effective date--1994 sp.s. c 1.

RCW 82.60.010 Legislative findings and declaration.

The legislature finds that there are several areas in the state that are characterized by very high levels of unemployment and poverty. The legislative [legislature] further finds that economic stagnation is the primary cause of this high unemployment rate and poverty; that new state policies are necessary in order to promote economic stimulation and new employment opportunities in these distressed areas; and that policies providing incentives for economic growth in these distressed areas are essential. For these reasons, the legislature hereby establishes a tax deferral program to be effective solely in distressed areas and under circumstances where the deferred tax payments are for investments or costs that result in the creation of a specified number of jobs. The legislature declares that this limited program serves the vital public purpose of creating employment opportunities and reducing poverty in the distressed areas of the state.

[1985 c 232 § 1.]

RCW 82.60.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

- (1) "Applicant" means a person applying for a tax deferral under this chapter.
- (2) "Department" means the department of revenue.
- (3) "Eligible area" means a county with fewer than one hundred persons per square mile as determined annually by the office of financial management and published by the department of revenue effective for the period July 1st through June 30th.
- (4)(a) "Eligible investment project" means an investment project in an eligible area as defined in subsection (3) of this section.
- (b) The lessor/owner of a qualified building is not eligible for a deferral unless the

underlying ownership of the buildings, machinery, and equipment vests exclusively in the same person, or unless the lessor by written contract agrees to pass the economic benefit of the deferral to the lessee in the form of reduced rent payments.

(c) "Eligible investment project" does not include any portion of an investment project undertaken by a light and power business as defined in RCW 82.16.010(5), other than that portion of a cogeneration project that is used to generate power for consumption within the manufacturing site of which the cogeneration project is an integral part, or investment projects which have already received deferrals under this chapter.

(5) "Investment project" means an investment in qualified buildings or qualified machinery and equipment, including labor and services rendered in the planning, installation, and construction of the project.

(6) "Manufacturing" means the same as defined in RCW 82.04.120. "Manufacturing" also includes computer programming, the production of computer software, and other computer-related services, and the activities performed by research and development laboratories and commercial testing laboratories.

(7) "Person" has the meaning given in RCW 82.04.030.

(8) "Qualified buildings" means construction of new structures, and expansion or renovation of existing structures for the purpose of increasing floor space or production capacity used for manufacturing and research and development activities, including plant offices and warehouses or other facilities for the storage of raw material or finished goods if such facilities are an essential or an integral part of a factory, mill, plant, or laboratory used for manufacturing or research and development. If a building is used partly for manufacturing or research and development and partly for other purposes, the applicable tax deferral shall be determined by apportionment of the costs of construction under rules adopted by the department.

(9) "Qualified machinery and equipment" means all new industrial and research fixtures, equipment, and support facilities that are an integral and necessary part of a manufacturing or research and development operation. "Qualified machinery and equipment" includes: Computers; software; data processing equipment; laboratory equipment; manufacturing components such as belts, pulleys, shafts, and moving parts; molds, tools, and dies; operating structures; and all equipment used to control or operate the machinery.

(10) "Recipient" means a person receiving a tax deferral under this chapter.

(11) "Research and development" means the development, refinement, testing, marketing, and commercialization of a product, service, or process before commercial sales have begun. As used in this subsection, "commercial sales" excludes sales of prototypes or sales for market testing if the total gross receipts from such sales of the product, service, or process do not exceed one million dollars.

[1999 sp.s. c 9 § 2; 1999 c 164 § 301; 1996 c 290 § 4; 1995 1st sp.s. c 3 § 5. Prior: 1994 sp.s. c 7 § 704; 1994 sp.s. c 1 § 1; 1993 sp.s. c 25 § 403; 1988 c 42 § 16; 1986 c 116 § 12; 1985 c 232 § 2.]

Notes:

Intent--Severability--Effective date--1999 sp.s. c 9: See notes following RCW 82.04.120.

Savings--1999 c 164 §§ 301-303, 305, 306, and 601-603: "Sections 301 through 303, 305, 306, and 601

through 603 of this act do not affect any existing right acquired or liability or obligation under the sections amended or repealed in those sections or any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections." [1999 c 164 § 803.]

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164:

See notes following RCW 43.160.010.

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

Finding--Intent--Severability--1994 sp.s. c 7: See notes following RCW 43.70.540.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Severability--1988 c 42: See note following RCW 4.24.480.

Severability--1986 c 116: See RCW 82.62.900.

RCW 82.60.030 Application for deferral--Contents. (Expires July 1, 2004.)

Application for deferral of taxes under this chapter must be made before initiation of the construction of the investment project or acquisition of equipment or machinery. The application shall be made to the department in a form and manner prescribed by the department. The application shall contain information regarding the location of the investment project, the applicant's average employment in the state for the prior year, estimated or actual new employment related to the project, estimated or actual wages of employees related to the project, estimated or actual costs, time schedules for completion and operation, and other information required by the department. The department shall rule on the application within sixty days.

[1994 sp.s. c 1 § 2; 1985 c 232 § 3.]

Notes:

Expiration of RCW 82.60.030 and 82.60.040: See RCW 82.60.050.

RCW 82.60.040 Issuance of tax deferral certificate. (Expires July 1, 2004.)

(1) The department shall issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, and 82.14 RCW on each eligible investment project that is located in an eligible area as defined in RCW 82.60.020.

(2) The department shall keep a running total of all deferrals granted under this chapter during each fiscal biennium.

(3) This section expires July 1, 2004.

[1999 c 164 § 302; 1997 c 156 § 5; 1995 1st sp.s. c 3 § 6; 1994 sp.s. c 1 § 3; 1986 c 116 § 13; 1985 c 232 § 4.]

Notes:

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164:

See notes following RCW 43.160.010.

Savings--1999 c 164 §§ 301-303, 305, 306, and 601-603: See note following RCW 82.60.020.

Expiration date--1997 c 156 § 5: "Section 5 of this act expires July 1, 2004." [1997 c 156 § 12.]

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

Expiration of RCW 82.60.030 and 82.60.040: See RCW 82.60.050.

Severability--1986 c 116: See RCW 82.62.900.

RCW 82.60.049 Additional eligible projects.

(1) For the purposes of this section:

(a) "Eligible area" also means a designated community empowerment zone approved under *RCW 43.63A.700 or a county containing a community empowerment zone.

(b) "Eligible investment project" also means an investment project in an eligible area as defined in this section.

(c) "Qualified employment position" means a permanent full-time employee employed in the eligible investment project during the entire year.

(2) In addition to the provisions of RCW 82.60.040, the department shall issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, and 82.14 RCW, on each eligible investment project that is located in an eligible area, if the applicant establishes that at the time the project is operationally complete:

(a) The applicant will hire at least one qualified employment position for each seven hundred fifty thousand dollars of investment on which a deferral is requested; and

(b) The positions will be filled by persons who at the time of hire are residents of the community empowerment zone. As used in this subsection, "resident" means the person makes his or her home in the community empowerment zone. A mailing address alone is insufficient to establish that a person is a resident for the purposes of this section. The persons must be hired after the date the application is filed with the department.

(3) All other provisions and eligibility requirements of this chapter apply to applicants eligible under this section.

(4) The qualified employment position must be filled by the end of the calendar year following the year in which the project is certified as operationally complete. If a person does not meet the requirements for qualified employment positions by the end of the second calendar year following the year in which the project is certified as operationally complete, all deferred taxes are immediately due.

[2000 c 106 § 8; 1999 c 164 § 304.]

Notes:

***Reviser's note:** RCW 43.63A.700 was recodified as RCW 43.31C.020 pursuant to 2000 c 212 § 11.

Effective date--2000 c 106: See note following RCW 82.32.330.

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164: See notes following RCW 43.160.010.

RCW 82.60.050 Expiration of RCW 82.60.030 and 82.60.040.

RCW 82.60.030 and 82.60.040 shall expire July 1, 2004.

[1994 sp.s. c 1 § 7; 1993 sp.s. c 25 § 404; 1988 c 41 § 5; 1985 c 232 § 10.]

Notes:

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Severability--1988 c 41: See RCW 82.61.901.

RCW 82.60.060 Repayment schedule.

(1) The recipient shall begin paying the deferred taxes in the third year after the date certified by the department as the date on which the construction project has been operationally completed. The first payment will be due on December 31st of the third calendar year after such certified date, with subsequent annual payments due on December 31st of the following four years with amounts of payment scheduled as follows:

Repayment Year	% of Deferred Tax Repaid
1	10%
2	15%
3	20%
4	25%
5	30%

(2) The department may authorize an accelerated repayment schedule upon request of the recipient.

(3) Interest shall not be charged on any taxes deferred under this chapter for the period of deferral, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed for delinquent payments under this chapter. The debt for deferred taxes will not be extinguished by insolvency or other failure of the recipient. Transfer of ownership does not terminate the deferral. The deferral is transferred, subject to the successor meeting the eligibility requirements of this chapter, for the remaining periods of the deferral.

[2000 c 106 § 5; 1985 c 232 § 5.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

RCW 82.60.065 Tax deferral on construction labor and investment projects--Repayment forgiven.

Except as provided in RCW 82.60.070:

(1) Taxes deferred under this chapter on the sale or use of labor that is directly used in the construction of an investment project for which a deferral has been granted under this chapter after June 11, 1986, and prior to July 1, 1994, need not be repaid.

(2) Taxes deferred under this chapter on an investment project for which a deferral has been granted under this chapter after June 30, 1994, need not be repaid.

(3) Taxes deferred under this chapter need not be repaid on machinery and equipment for lumber and wood products industries, and sales of or charges made for labor and services, of the type which qualifies for exemption under RCW 82.08.02565 or 82.12.02565 to the extent the taxes have not been repaid before July 1, 1995.

[1995 1st sp.s. c 3 § 8; 1994 sp.s. c 1 § 6; 1986 c 116 § 14.]

Notes:

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

Severability--1986 c 116: See RCW 82.62.900.

RCW 82.60.070 Reports by recipients--Assessment of taxes, interest.

(1) Each recipient of a deferral granted under this chapter after June 30, 1994, shall submit a report to the department on December 31st of the year in which the investment project is certified by the department as having been operationally completed, and on December 31st of each of the seven succeeding calendar years. The report shall contain information, as required by the department, from which the department may determine whether the recipient is meeting the requirements of this chapter. If the recipient fails to submit a report or submits an inadequate report, the department may declare the amount of deferred taxes outstanding to be immediately assessed and payable.

(2) If, on the basis of a report under this section or other information, the department finds that an investment project is not eligible for tax deferral under this chapter, the amount of deferred taxes outstanding for the project shall be immediately due.

(3) Notwithstanding any other subsection of this section, deferred taxes need not be repaid on machinery and equipment for lumber and wood products industries, and sales of or charges made for labor and services, of the type which qualifies for exemption under RCW 82.08.02565 or 82.12.02565 to the extent the taxes have not been repaid before July 1, 1995.

(4) Notwithstanding any other subsection of this section, deferred taxes on the following need not be repaid:

(a) Machinery and equipment, and sales of or charges made for labor and services, which at the time of purchase would have qualified for exemption under RCW 82.08.02565; and

(b) Machinery and equipment which at the time of first use would have qualified for exemption under RCW 82.12.02565.

[1999 c 164 § 303; 1995 1st sp.s. c 3 § 9; 1994 sp.s. c 1 § 5; 1985 c 232 § 6.]

Notes:

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164: See notes following RCW 43.160.010.

Savings--1999 c 164 §§ 301-303, 305, 306, and 601-603: See note following RCW 82.60.020.

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

RCW 82.60.080 Employment and wage determinations.

The employment security department shall make, and certify to the department of revenue, all determinations of employment and wages as requested by the department under this chapter.

[2000 c 106 § 6; 1985 c 232 § 7.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

RCW 82.60.090 Applicability of general administrative provisions.

Chapter 82.32 RCW applies to the administration of this chapter.

[1985 c 232 § 8.]

RCW 82.60.100 Applications, reports, and information subject to disclosure.

Applications, reports, and any other information received by the department under this chapter shall not be confidential and shall be subject to disclosure.

[1987 c 49 § 1.]

RCW 82.60.110 Competing projects--Impact study.

If the department determines that an investment project for which an exemption is granted under this chapter competes with an investment project for which a deferral is granted under this chapter, the department shall study the impacts on the project for which a deferral is granted.

[1998 c 245 § 169; 1994 sp.s. c 1 § 8.]

RCW 82.60.900 Effective date, applicability--1985 c 232.

This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately, provided that no taxes may be deferred prior to July 1, 1985.

[1985 c 232 § 11.]

Notes:

Reviser's note: The effective date of 1985 c 232 is May 10, 1985.

RCW 82.60.901 Effective date--1994 sp.s. c 1.

This act shall take effect July 1, 1994.

[1994 sp.s. c 1 § 10.]

Chapter 82.61 RCW
TAX DEFERRALS FOR MANUFACTURING, RESEARCH, AND DEVELOPMENT
PROJECTS

Sections

82.61.010	Definitions.
82.61.030	Tax deferral--Eligibility.
82.61.050	Issuance of tax deferral certificate.
82.61.060	Repayment schedule.

82.61.080	Applicability of general administrative provisions.
82.61.090	Applications and information subject to disclosure.
82.61.900	Severability--1987 c 497.
82.61.901	Severability--1988 c 41.

Notes:

Tax credits for eligible business projects: Chapter 82.62 RCW.

Tax credits for research: RCW 82.04.4452.

Tax deferrals for investment projects in distressed areas: Chapter 82.60 RCW.

RCW 82.61.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Applicant" means a person applying for a tax deferral under this chapter.

(2) "Person" has the meaning given in RCW 82.04.030.

(3) "Department" means the department of revenue.

(4) "Eligible investment project" means:

(a) Construction of new buildings and the acquisition of new related machinery and equipment when the buildings, machinery, and equipment are to be used for either manufacturing or research and development activities, which construction is commenced prior to December 31, 1995; or

(b) Acquisition prior to December 31, 1995, of new machinery and equipment to be used for either manufacturing or research and development if the machinery and equipment is housed in a new leased structure. The lessor/owner of the structure is not eligible for a deferral unless the underlying ownership of the buildings, machinery, and equipment vests exclusively in the same person; or

(c) Acquisition of all new or used machinery, equipment, or other personal property for use in the production or casting of aluminum at an aluminum smelter or at facilities related to an aluminum smelter, if the plant was in operation prior to 1975 and has ceased operations or is in imminent danger of ceasing operations for economic reasons, as determined by the department, and if the person applying for a deferral (i) has consulted with any collective bargaining unit that represented employees of the plant pursuant to a collective bargaining agreement that was in effect either immediately prior to the time the plant ceased operations or during the period when the plant was in imminent danger of ceasing operations, on the proposed operation of the plant and on the terms and conditions of employment for wage and salaried employees and (ii) has obtained a written concurrence from the bargaining unit on the decision to apply for a deferral under this chapter; or

(d) Modernization projects involving construction, acquisition, or upgrading of equipment or machinery, including services and labor, which are commenced after May 19, 1987, and are intended to increase the operating efficiency of existing plants which are either aluminum smelters or aluminum rolling mills or of facilities related to such plants, if the plant

was in operation prior to 1975, and if the person applying for a deferral (i) has consulted with any collective bargaining unit that represents employees of the plant on the proposed operation of the plant and the terms and conditions of employment for wage and salaried employees and (ii) has obtained a written concurrence from the bargaining unit on the decision to apply for a deferral under this chapter.

(5) "Manufacturing" means all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different, or useful substance or article of tangible personal property is produced for sale or commercial or industrial use and includes the production or fabrication of specially made or custom-made articles.

(6) "Research and development" means the development, refinement, testing, marketing, and commercialization of a product, service, or process before commercial sales have begun.

(7) "Buildings" means only those new structures used for either manufacturing or research and development activities, including plant offices and warehouses or other facilities for the storage of raw materials or finished goods if such facilities are an essential or an integral part of a factory, mill, plant, or laboratory used for manufacturing or research and development purposes. If a building is used partly for manufacturing or research and development and partly for other purposes, the applicable tax deferral shall be determined by apportionment of the costs of construction under rules adopted by the department.

(8) "Machinery and equipment" means all industrial and research fixtures, equipment, and support facilities that are an integral and necessary part of a manufacturing or research and development operation. "Qualified machinery and equipment" includes computers; software; data processing equipment; laboratory equipment; manufacturing components such as belts, pulleys, shafts, and moving parts; molds, tools, and dies; operating structures; and all equipment used to control or operate the machinery. For purposes of this chapter, new machinery and equipment means either new to the taxing jurisdiction of the state or new to the certificate holder. Used machinery and equipment may be treated as new equipment and machinery if the certificate holder either brings the machinery and equipment into Washington or makes a retail purchase of the machinery and equipment in Washington or elsewhere.

(9) "Qualified employment position" means a permanent full-time employee employed in the eligible investment project during the entire tax year.

(10) "Recipient" means a person receiving a tax deferral under this chapter.

(11) "Certificate holder" means an applicant to whom a tax deferral certificate has been issued.

(12) "Operationally complete" means constructed or improved to the point of being functionally useable for the intended purpose.

(13) "Initiation of construction" means that date upon which on-site construction commences.

[1995 1st sp.s. c 3 § 10; 1994 c 125 § 1; 1988 c 41 § 1; 1987 c 497 § 1; 1986 c 116 § 9; 1985 ex.s. c 2 § 1.]

Notes:

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

Severability--1986 c 116: See RCW 82.62.900.

RCW 82.61.030 Tax deferral--Eligibility.

Except for eligible projects within the definitions in RCW 82.61.010(4) (c) or (d), a tax deferral certificate shall only be issued to persons who, on June 14, 1985, are not engaged in manufacturing or research and development activities within this state. For purposes of this section, a person shall not be considered to be engaged in manufacturing or research and development activities where the only activities performed by such person in this state are sales, installation, repair, or promotional activities in respect to products manufactured outside this state. Any person who has succeeded by merger, consolidation, incorporation or any other form or change of identity to the business of a person engaged in manufacturing or research and development activities in this state on June 14, 1985, and any person who is a subsidiary of a person engaged in manufacturing or research and development activities in this state on June 14, 1985, shall also be ineligible to receive a tax deferral certificate.

[1987 c 497 § 3; 1985 ex.s. c 2 § 3.]

RCW 82.61.050 Issuance of tax deferral certificate.

The department shall issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, and 82.14 RCW on each eligible investment project. The use of the certificate shall be governed by rules established by the department.

[1985 ex.s. c 2 § 4.]

RCW 82.61.060 Repayment schedule.

(1) The recipient shall begin paying the deferred taxes in the third year after the date certified by the department as the date on which the construction project is operationally complete or the plant resumes operation, as appropriate. The first payment will be due on December 31st of the third calendar year after such certified date, with subsequent annual payments due on December 31st of the following four years with amounts of payment scheduled as follows:

Repayment Year	% of Deferred Tax Repaid
1	10%
2	15%
3	20%
4	25%
5	30%

(2) The department may authorize an accelerated repayment schedule upon request of the recipient.

(3) Interest shall not be charged on any taxes deferred under this chapter for the period of deferral, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed for delinquent payments under this chapter. The debt for deferred taxes is not extinguished by insolvency or other failure of the recipient.

[1987 c 497 § 4; 1985 ex.s. c 2 § 5.]

RCW 82.61.080 Applicability of general administrative provisions.

Chapter 82.32 RCW applies to the administration of this chapter.

[1985 ex.s. c 2 § 7.]

RCW 82.61.090 Applications and information subject to disclosure.

Applications and any other information received by the department under this chapter shall not be confidential and shall be subject to disclosure.

[1987 c 49 § 2.]

RCW 82.61.900 Severability--1987 c 497.

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

[1987 c 497 § 5.]

RCW 82.61.901 Severability--1988 c 41.

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

[1988 c 41 § 6.]

**Chapter 82.62 RCW
TAX CREDITS FOR ELIGIBLE BUSINESS PROJECTS**

Sections

82.62.010	Definitions.
82.62.020	Application for tax credits--Contents.
82.62.030	Allowance of tax credits--Limitations.
82.62.045	Tax credits for eligible business projects in designated community empowerment zones.
82.62.050	Tax credit recipients to report to department--Payment of taxes and interest by ineligible recipients.

82.62.060	Employment and wage determinations.
82.62.070	Applicability of general administrative provisions.
82.62.080	Applications, reports, and other information subject to disclosure.
82.62.090	Eligibility to receive credit.
82.62.900	Severability--1986 c 116.
82.62.901	Effective date--1986 c 116 §§ 15-20.

RCW 82.62.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Applicant" means a person applying for a tax credit under this chapter.

(2) "Department" means the department of revenue.

(3) "Eligible area" means an area as defined in RCW 82.60.020.

(4)(a) "Eligible business project" means manufacturing or research and development activities which are conducted by an applicant in an eligible area at a specific facility, provided the applicant's average full-time qualified employment positions at the specific facility will be at least fifteen percent greater in the year for which the credit is being sought than the applicant's average full-time qualified employment positions at the same facility in the immediately preceding year.

(b) "Eligible business project" does not include any portion of a business project undertaken by a light and power business as defined in RCW 82.16.010(5) or that portion of a business project creating qualified full-time employment positions outside an eligible area.

(5) "Manufacturing" means the same as defined in RCW 82.04.120. "Manufacturing" also includes computer programming, the production of computer software, and other computer-related services, and the activities performed by research and development laboratories and commercial testing laboratories.

(6) "Person" has the meaning given in RCW 82.04.030.

(7) "Qualified employment position" means a permanent full-time employee employed in the eligible business project during the entire tax year.

(8) "Tax year" means the calendar year in which taxes are due.

(9) "Recipient" means a person receiving tax credits under this chapter.

(10) "Research and development" means the development, refinement, testing, marketing, and commercialization of a product, service, or process before commercial sales have begun. As used in this subsection, "commercial sales" excludes sales of prototypes or sales for market testing if the total gross receipts from such sales of the product, service, or process do not exceed one million dollars.

[2001 c 320 § 12; 1999 sp.s. c 9 § 3; 1999 c 164 § 305; 1996 c 290 § 5; 1994 sp.s. c 7 § 705; 1993 sp.s. c 25 § 410; 1988 c 42 § 17; 1986 c 116 § 15.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Intent--Severability--Effective date--1999 sp.s. c 9: See notes following RCW 82.04.120.

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164:
See notes following RCW 43.160.010.

Savings--1999 c 164 §§ 301-303, 305, 306, and 601-603: See note following RCW 82.60.020.

Finding--Intent--Severability--1994 sp.s. c 7: See notes following RCW 43.70.540.

Severability--Effective dates--Part headings, captions not law--1993 sp.s. c 25: See notes following RCW 82.04.230.

Severability--1988 c 42: See note following RCW 4.24.480.

RCW 82.62.020 Application for tax credits--Contents.

Application for tax credits under this chapter must be made before the actual hiring of qualified employment positions. The application shall be made to the department in a form and manner prescribed by the department. The application shall contain information regarding the location of the business project, the applicant's average employment, if any, at the facility for the prior year, estimated or actual new employment related to the project, estimated or actual wages of employees related to the project, estimated or actual costs, time schedules for completion and operation, and other information required by the department. The department shall rule on the application within sixty days.

[1986 c 116 § 16.]

RCW 82.62.030 Allowance of tax credits--Limitations.

(1) A person shall be allowed a credit against the tax due under chapter 82.04 RCW as provided in this section. The credit shall equal: (a) Four thousand dollars for each qualified employment position with wages and benefits greater than forty thousand dollars annually that is directly created in an eligible business and (b) two thousand dollars for each qualified employment position with wages and benefits less than or equal to forty thousand dollars annually that is directly created in an eligible business.

(2) The department shall keep a running total of all credits allowed under this chapter during each fiscal year. The department shall not allow any credits which would cause the total to exceed seven million five hundred thousand dollars in any fiscal year. If all or part of an application for credit is disallowed under this subsection, the disallowed portion shall be carried over to the next fiscal year. However, the carryover into the next fiscal year is only permitted to the extent that the cap for the next fiscal year is not exceeded.

(3) No recipient may use the tax credits to decertify a union or to displace existing jobs in any community in the state.

(4) The credit may be used against any tax due under chapter 82.04 RCW, and may be carried over until used. No refunds may be granted for credits under this section.

[2001 c 320 § 13; 1999 c 164 § 306; 1997 c 366 § 5; 1996 c 1 § 3; 1986 c 116 § 17.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164:
See notes following RCW 43.160.010.

Savings--1999 c 164 §§ 301-303, 305, 306, and 601-603: See note following RCW 82.60.020.

Intent--Goals--Severability--Captions and part headings not law--1997 c 366: See notes following RCW 82.14.370.

Effective date--1996 c 1: See note following RCW 82.04.255.

RCW 82.62.045 Tax credits for eligible business projects in designated community empowerment zones.

(1) For the purposes of this section "eligible area" also means a designated community empowerment zone approved under *RCW 43.63A.700.

(2) An eligible business project located within an eligible area as defined in this section qualifies for a credit under this chapter for those employees who at the time of hire are residents of the community empowerment zone in which the project is located, if the fifteen percent threshold is met. As used in this subsection, "resident" means the person makes his or her home in the community empowerment zone. A mailing address alone is insufficient to establish that a person is a resident for the purposes of this section.

(3) All other provisions and eligibility requirements of this chapter apply to applicants eligible under this section.

[1999 c 164 § 307.]

Notes:

***Reviser's note:** RCW 43.63A.700 was recodified as RCW 43.31C.020 pursuant to 2000 c 212 § 11.

Findings--Intent--Part headings and subheadings not law--Effective date--Severability--1999 c 164: See notes following RCW 43.160.010.

RCW 82.62.050 Tax credit recipients to report to department--Payment of taxes and interest by ineligible recipients.

(1) Each recipient shall submit a report to the department on January 31st following the year the application for credit was allowed. The report shall contain information, as required by the department, from which the department may determine whether the recipient is meeting the requirements of this chapter. If the recipient fails to submit a report or submits an inadequate report, the department may declare the amount of taxes for which a credit has been used to be immediately assessed and payable. The recipient must keep records, such as payroll records showing the date of hire and employment security reports, to verify eligibility under this section.

(2) If, on the basis of a report under this section or other information, the department finds that a business project is not eligible for tax credit under this chapter for reasons other than failure to create the required number of qualified employment positions, the amount of taxes for which a credit has been used for the project shall be immediately due.

(3) If, on the basis of a report under this section or other information, the department finds that a business project has failed to create the specified number of qualified employment positions, the department shall assess interest, but not penalties, on the credited taxes for which a credit has been used for the project. The interest shall be assessed at the rate provided for delinquent excise taxes, shall be assessed retroactively to the date of the tax credit, and shall accrue until the taxes for which a credit has been used are repaid.

[2001 c 320 § 14; 1986 c 116 § 18.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

RCW 82.62.060 Employment and wage determinations.

The employment security department shall make, and certify to the department of revenue, all determinations of employment and wages requested by the department under this chapter.

[2000 c 106 § 7; 1986 c 116 § 19.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

RCW 82.62.070 Applicability of general administrative provisions.

Chapter 82.32 RCW applies to the administration of this chapter.

[1986 c 116 § 20.]

RCW 82.62.080 Applications, reports, and other information subject to disclosure.

Applications, reports, and any other information received by the department under this chapter shall not be confidential and shall be subject to disclosure.

[1987 c 49 § 3.]

RCW 82.62.090 Eligibility to receive credit. (*Expires December 31, 2003.*)

(1) A person is not eligible to receive a credit under this chapter if the person is receiving credit for the same position under RCW 82.04.44525 or 82.04.4456.

(2) This section expires December 31, 2003.

[2000 c 106 § 9; 2000 c 103 § 19; 1999 c 311 § 304.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

Part headings and subheadings not law--Effective date--Severability--1999 c 311: See notes following RCW 82.14.370.

Savings--1999 c 311: See note following RCW 82.04.4456.

RCW 82.62.900 Severability--1986 c 116.

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

[1986 c 116 § 23.]

RCW 82.62.901 Effective date--1986 c 116 §§ 15-20.

Sections 15 through 20 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect April 1, 1986.

[1986 c 116 § 24.]

Chapter 82.63 RCW
TAX DEFERRALS FOR HIGH TECHNOLOGY BUSINESSES

Sections

82.63.005	Findings--Intent to create a contract.
82.63.010	Definitions.
82.63.020	Application--Assessment reports.
82.63.030	Sales and use tax deferral certificate--Eligible investment projects and pilot scale manufacturing.
82.63.045	Repayment not required--Repayment schedule for unqualified investment project--Exceptions.
82.63.060	Administration.
82.63.070	Public disclosure.
82.63.900	Effective date--1994 sp.s. c 5.

RCW 82.63.005 Findings--Intent to create a contract.

The legislature finds that high-wage, high-skilled jobs are vital to the economic health of the state's citizens, and that targeted tax incentives will encourage the formation of high-wage, high-skilled jobs. The legislature also finds that tax incentives should be subject to the same rigorous requirements for efficiency and accountability as are other expenditure programs, and that tax incentives should therefore be focused to provide the greatest possible return on the state's investment.

The legislature also finds that high-technology businesses are a vital and growing source of high-wage, high-skilled jobs in this state, and that the high-technology sector is a key component of the state's effort to encourage economic diversification. However, the legislature finds that many high-technology businesses incur significant costs associated with research and development and pilot scale manufacturing many years before a marketable product can be produced, and that current state tax policy discourages the growth of these companies by taxing them long before they become profitable.

The legislature further finds that stimulating growth of high-technology businesses early in their development cycle, when they are turning ideas into marketable products, will build upon the state's established high-technology base, creating additional research and development jobs and subsequent manufacturing facilities.

For these reasons, the legislature hereby establishes a program of business and

occupation tax credits for qualified research and development expenditures. The legislature also hereby establishes a tax deferral program for high-technology research and development and pilot scale manufacturing facilities. The legislature declares that these limited programs serve the vital public purpose of creating employment opportunities in this state. The legislature further declares its intent to create a contract within the meaning of Article I, section 23 of the state Constitution as to those businesses that make capital investments in consideration of the tax deferral program established in this chapter.

[1994 sp.s. c 5 § 1.]

RCW 82.63.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Advanced computing" means technologies used in the designing and developing of computing hardware and software, including innovations in designing the full spectrum of hardware from hand-held calculators to super computers, and peripheral equipment.

(2) "Advanced materials" means materials with engineered properties created through the development of specialized processing and synthesis technology, including ceramics, high value-added metals, electronic materials, composites, polymers, and biomaterials.

(3) "Applicant" means a person applying for a tax deferral under this chapter.

(4) "Biotechnology" means the application of technologies, such as recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products or to develop microorganisms for specific uses.

(5) "Department" means the department of revenue.

(6) "Electronic device technology" means technologies involving microelectronics; semiconductors; electronic equipment and instrumentation; radio frequency, microwave, and millimeter electronics; optical and optic-electrical devices; and data and digital communications and imaging devices.

(7) "Eligible investment project" means an investment project which either initiates a new operation, or expands or diversifies a current operation by expanding, renovating, or equipping an existing facility. The lessor or owner of the qualified building is not eligible for a deferral unless the underlying ownership of the buildings, machinery, and equipment vests exclusively in the same person, or unless the lessor by written contract agrees to pass the economic benefit of the deferral to the lessee in the form of reduced rent payments.

(8) "Environmental technology" means assessment and prevention of threats or damage to human health or the environment, environmental cleanup, and the development of alternative energy sources.

(9) "Investment project" means an investment in qualified buildings or qualified

machinery and equipment, including labor and services rendered in the planning, installation, and construction or improvement of the project.

(10) "Person" has the meaning given in RCW 82.04.030.

(11) "Pilot scale manufacturing" means design, construction, and testing of preproduction prototypes and models in the fields of biotechnology, advanced computing, electronic device technology, advanced materials, and environmental technology other than for commercial sale. As used in this subsection, "commercial sale" excludes sales of prototypes or sales for market testing if the total gross receipts from such sales of the product, service, or process do not exceed one million dollars.

(12) "Qualified buildings" means construction of new structures, and expansion or renovation of existing structures for the purpose of increasing floor space or production capacity used for pilot scale manufacturing or qualified research and development, including plant offices and other facilities that are an essential or an integral part of a structure used for pilot scale manufacturing or qualified research and development. If a building is used partly for pilot scale manufacturing or qualified research and development, and partly for other purposes, the applicable tax deferral shall be determined by apportionment of the costs of construction under rules adopted by the department.

(13) "Qualified machinery and equipment" means fixtures, equipment, and support facilities that are an integral and necessary part of a pilot scale manufacturing or qualified research and development operation. "Qualified machinery and equipment" includes: Computers; software; data processing equipment; laboratory equipment, instrumentation, and other devices used in a process of experimentation to develop a new or improved pilot model, plant process, product, formula, invention, or similar property; manufacturing components such as belts, pulleys, shafts, and moving parts; molds, tools, and dies; vats, tanks, and fermenters; operating structures; and all other equipment used to control, monitor, or operate the machinery. For purposes of this chapter, qualified machinery and equipment must be either new to the taxing jurisdiction of the state or new to the certificate holder, except that used machinery and equipment may be treated as qualified machinery and equipment if the certificate holder either brings the machinery and equipment into Washington or makes a retail purchase of the machinery and equipment in Washington or elsewhere.

(14) "Qualified research and development" means research and development performed within this state in the fields of advanced computing, advanced materials, biotechnology, electronic device technology, and environmental technology.

(15) "Recipient" means a person receiving a tax deferral under this chapter.

(16) "Research and development" means activities performed to discover technological information, and technical and nonroutine activities concerned with translating technological information into new or improved products, processes, techniques, formulas, inventions, or software. The term includes exploration of a new use for an existing drug, device, or biological product if the new use requires separate licensing by the federal food and drug administration under chapter 21, C.F.R., as amended. The term does not include adaptation or duplication of existing products where the products are not substantially improved by application of the technology, nor does the term include surveys and studies, social science and humanities

research, market research or testing, quality control, sale promotion and service, computer software developed for internal use, and research in areas such as improved style, taste, and seasonal design.

[1995 1st sp.s. c 3 § 12; 1994 sp.s. c 5 § 3.]

Notes:

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

RCW 82.63.020 Application--Assessment reports.

Application for deferral of taxes under this chapter must be made before initiation of construction of, or acquisition of equipment or machinery for the investment project. The application shall be made to the department in a form and manner prescribed by the department. The application shall contain information regarding the location of the investment project, the applicant's average employment in the state for the prior year, estimated or actual new employment related to the project, estimated or actual wages of employees related to the project, estimated or actual costs, time schedules for completion and operation, and other information required by the department. The department shall rule on the application within sixty days.

Applicants for deferral of taxes under this chapter shall agree to supply the department with nonproprietary information necessary to measure the results of the tax deferral program for high-technology research and development and pilot scale manufacturing facilities. The department shall use the information to perform three assessments on the tax deferral program authorized under this chapter. The assessments will take place in 1997, 2000, and 2003. The department shall prepare reports on each assessment and deliver their reports by September 1, 1997, September 1, 2000, and September 1, 2003. The assessments shall measure the effect of the program on job creation, the number of jobs created for Washington residents, company growth, the introduction of new products, the diversification of the state's economy, growth in research and development investment, the movement of firms or the consolidation of firms' operations into the state, and such other factors as the department selects.

[1994 sp.s. c 5 § 4.]

RCW 82.63.030 Sales and use tax deferral certificate--Eligible investment projects and pilot scale manufacturing. (Expires July 1, 2004.)

(1) Except as provided in subsection (2) of this section, the department shall issue a sales and use tax deferral certificate for state and local sales and use taxes due under chapters 82.08, 82.12, and 82.14 RCW on each eligible investment project.

(2) No certificate may be issued for an investment project that has already received a deferral under chapter 82.60 or 82.61 RCW or this chapter, except that an investment project for qualified research and development that has already received a deferral may also receive an additional deferral certificate for adapting the investment project for use in pilot scale manufacturing.

(3) This section shall expire July 1, 2004.

[1994 sp.s. c 5 § 5.]

RCW 82.63.045 Repayment not required--Repayment schedule for unqualified investment project--Exceptions.

(1) Except as provided in subsection (2) of this section, taxes deferred under this chapter need not be repaid.

(2) If, on the basis of a report under RCW 82.63.020 or other information, the department finds that an investment project is used for purposes other than qualified research and development or pilot scale manufacturing at any time during the calendar year in which the investment project is certified by the department as having been operationally completed, or at any time during any of the seven succeeding calendar years, a portion of deferred taxes shall be immediately due according to the following schedule:

Year in which use occurs	% of deferred taxes due
1	100%
2	87.5%
3	75%
4	62.5%
5	50%
6	37.5%
7	25%
8	12.5%

The department shall assess interest at the rate provided for delinquent taxes, but not penalties, retroactively to the date of deferral. The debt for deferred taxes will not be extinguished by insolvency or other failure of the recipient. Transfer of ownership does not terminate the deferral. The deferral is transferred, subject to the successor meeting the eligibility requirements of this chapter, for the remaining periods of the deferral.

(3) Notwithstanding subsection (2) of this section, deferred taxes on the following need not be repaid:

(a) Machinery and equipment, and sales of or charges made for labor and services, which at the time of purchase would have qualified for exemption under RCW 82.08.02565; and

(b) Machinery and equipment which at the time of first use would have qualified for exemption under RCW 82.12.02565.

[2000 c 106 § 10; 1995 1st sp.s. c 3 § 13.]

Notes:

Effective date--2000 c 106: See note following RCW 82.32.330.

Findings--Effective date--1995 1st sp.s. c 3: See notes following RCW 82.08.02565.

RCW 82.63.060 Administration.

Chapter 82.32 RCW applies to the administration of this chapter.

[1994 sp.s. c 5 § 8.]

RCW 82.63.070 Public disclosure.

Applications and other information received by the department under this chapter are not confidential and are subject to disclosure.

[1994 sp.s. c 5 § 9.]

RCW 82.63.900 Effective date--1994 sp.s. c 5.

This act shall take effect January 1, 1995.

[1994 sp.s. c 5 § 12.]

**Chapter 82.64 RCW
CARBONATED BEVERAGE TAX**

Sections

82.64.010	Definitions.
82.64.020	Tax imposed--Wholesale, retail--Revenue deposited in violence reduction and drug enforcement account.
82.64.030	Exemptions.
82.64.040	Credit against tax.
82.64.050	Wholesaler to collect tax from buyer.
82.64.901	Effective dates--1989 c 271.
82.64.902	Severability--1989 c 271.

RCW 82.64.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Carbonated beverage" has its ordinary meaning and includes any nonalcoholic liquid intended for human consumption which contains carbon dioxide, whether carbonation is obtained by natural or artificial means.

(2) "Previously taxed syrup" means syrup in respect to which a tax has been paid under this chapter.

(3) "Syrup" means a concentrated liquid which is added to carbonated water to produce a carbonated beverage.

(4) Except for terms defined in this section, the definitions in chapters 82.04, 82.08, and 82.12 RCW apply to this chapter.

[1994 sp.s. c 7 § 905 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 1; 1989 c 271 § 505.]

Notes:

Construction--1994 sp.s. c 7 §§ 905-908: "Sections 905 through 908, chapter 7, Laws of 1994 sp. sess. shall not be construed as affecting any existing right acquired or liability or obligation incurred, nor as affecting any proceeding instituted under those sections, before July 1, 1995." [1994 sp.s. c 7 § 912 (Referendum Bill No. 43, approved November 8, 1994).]

Contingent partial referendum--1994 sp.s. c 7 §§ 901-909: See note following RCW 66.24.210.

Finding--Intent--Severability--Effective dates--Contingent expiration date--1994 sp.s. c 7: See notes following RCW 43.70.540.

Policy--1991 c 80: "The taxes imposed in this act are intended to raise revenue for the enforcement of the drug laws of the state. It is the policy of the state to actively combat the problem of drug abuse by aggressive enforcement of the state's drug laws and by extensive promotion of public education programs designed to increase public and consumer awareness of the state's drug problem and its enforcement measures." [1991 c 80 § 6.]

Savings--1991 c 80: "The amendatory sections of this act shall not be construed as affecting any existing right acquired or liability or obligation incurred under those sections as they existed before this act or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1991 c 80 § 8.]

Effective date--1991 c 80: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect June 1, 1991." [1991 c 80 § 9.]

RCW 82.64.020 Tax imposed--Wholesale, retail--Revenue deposited in violence reduction and drug enforcement account.

(1) A tax is imposed on each sale at wholesale of syrup in this state. The rate of the tax shall be equal to one dollar per gallon. Fractional amounts shall be taxed proportionally.

(2) A tax is imposed on each sale at retail of syrup in this state. The rate of the tax shall be equal to the rate imposed under subsection (1) of this section.

(3) Moneys collected under this chapter shall be deposited in the violence reduction and drug enforcement account under RCW 69.50.520.

(4) Chapter 82.32 RCW applies to the taxes imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the taxes imposed in this chapter.

[1994 sp.s. c 7 § 906 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 2; 1989 c 271 § 506.]

Notes:

Contingent partial referendum--1994 sp.s. c 7 §§ 901-909: See note following RCW 66.24.210.

Finding--Intent--Severability--Effective dates--Contingent expiration date--1994 sp.s. c 7: See notes following RCW 43.70.540.

Construction--1994 sp.s. c 7 §§ 905-908: See note following RCW 82.64.010.

Policy--Savings--Effective date--1991 c 80: See notes following RCW 82.64.010.

RCW 82.64.030 Exemptions.

The following are exempt from the taxes imposed in this chapter:

(1) Any successive sale of a previously taxed syrup.

(2) Any syrup that is transferred to a point outside the state for use outside the state. The

department shall provide by rule appropriate procedures and exemption certificates for the administration of this exemption.

(3) Any sale at wholesale of a trademarked syrup by any person to a person commonly known as a bottler who is appointed by the owner of the trademark to manufacture, distribute, and sell such trademarked syrup within a specified geographic territory.

(4) Any sale of syrup in respect to which a tax on the privilege of possession was paid under this chapter before June 1, 1991.

[1994 sp.s. c 7 § 907 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 3; 1989 c 271 § 507.]

Notes:

Contingent partial referendum--1994 sp.s. c 7 §§ 901-909: See note following RCW 66.24.210.

Finding--Intent--Severability--Effective dates--Contingent expiration date--1994 sp.s. c 7: See notes following RCW 43.70.540.

Construction--1994 sp.s. c 7 §§ 905-908: See note following RCW 82.64.010.

Policy--Savings--Effective date--1991 c 80: See notes following RCW 82.64.010.

RCW 82.64.040 Credit against tax.

(1) Credit shall be allowed, in accordance with rules of the department, against the taxes imposed in this chapter for any syrup tax paid to another state with respect to the same syrup. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to that syrup.

(2) For the purpose of this section:

(a) "Syrup tax" means a tax:

(i) That is imposed on the sale at wholesale of syrup and that is not generally imposed on other activities or privileges; and

(ii) That is measured by the volume of the syrup.

(b) "State" means (i) a state of the United States other than Washington, or any political subdivision of such other state, (ii) the District of Columbia, and (iii) any foreign country or political subdivision thereof.

[1994 sp.s. c 7 § 908 (Referendum Bill No. 43, approved November 8, 1994); 1991 c 80 § 7; 1989 c 271 § 508.]

Notes:

Contingent partial referendum--1994 sp.s. c 7 §§ 901-909: See note following RCW 66.24.210.

Finding--Intent--Severability--Effective dates--Contingent expiration date--1994 sp.s. c 7: See notes following RCW 43.70.540.

Construction--1994 sp.s. c 7 §§ 905-908: See note following RCW 82.64.010.

Policy--Savings--Effective date--1991 c 80: See notes following RCW 82.64.010.

RCW 82.64.050 Wholesaler to collect tax from buyer.

(1) The tax imposed in RCW 82.64.020(1) shall be paid by the buyer to the wholesaler and each wholesaler shall collect from the buyer the full amount of the tax payable in respect to each taxable sale, unless the wholesaler is prohibited from collecting the tax from the buyer under the Constitution of this state or the Constitution or laws of the United States. Regardless of the obligation to collect the tax from the buyer, the wholesaler is liable to the state for the

amount of the tax. The tax imposed in RCW 82.64.020(2) shall be paid by the retailer. The buyer is not obligated to pay or report to the department the taxes imposed in RCW 82.64.020.

(2) The tax required to be collected by the wholesaler shall be stated separately from the selling price in any sales invoice or other instrument of sale.

(3) Any wholesaler who fails or refuses to collect tax under this section, with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, is guilty of a misdemeanor.

(4) The amount of tax required to be collected under this section shall constitute a debt from the buyer to the wholesaler until paid by the buyer to the wholesaler.

[1991 c 80 § 4.]

Notes:

Policy--Savings--Effective date--1991 c 80: See notes following RCW 82.64.010.

RCW 82.64.901 Effective dates--1989 c 271.

See note following RCW 66.28.200.

RCW 82.64.902 Severability--1989 c 271.

See note following RCW 9.94A.510.

**Chapter 82.65A RCW
INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED**

Sections

82.65A.010	Expiration date defined.
82.65A.020	Definitions.
82.65A.030	Tax imposed.
82.65A.040	Administration.
82.65A.900	Expiration date--Savings--Application--1992 c 80.
82.65A.901	Effective date--1992 c 80.

RCW 82.65A.010 Expiration date defined.

As used in this chapter, "expiration date" means the earliest of:

(1) The effective date that federal medicaid matching funds for the purposes specified in *section 7 of this act become unavailable or are substantially reduced, as such date is certified by the secretary of social and health services;

(2) The effective date that federal medicaid matching funds for the purposes specified in *section 7 of this act become unavailable or are substantially reduced, as determined by a permanent injunction, court order, or final court decision; or

(3) The effective date of a permanent injunction, court order, or final court decision that prohibits in whole or in part the collection of taxes under RCW 82.65A.030.

[1992 c 80 § 1.]

Notes:

***Reviser's note:** "Section 7 of this act" was originally an appropriation section, however a senate amendment removed the appropriation section, and the corresponding internal and substantive references were not corrected.

RCW 82.65A.020 Definitions. (*Contingent expiration date.*)

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Gross income" means all income from whatever source derived, including but not limited to gross income of the business as defined in RCW 82.04.080 and moneys received from state appropriations.

(2) "Intermediate care facility for the mentally retarded" means an intermediate care facility certified by the department of social and health services and the federal department of health and human services to provide residential care under 42 U.S.C. Sec. 1396d(d).

[1992 c 80 § 2.]

RCW 82.65A.030 Tax imposed. (*Contingent expiration date.*)

In addition to any other tax, a tax is imposed on every intermediate care facility for the mentally retarded for the act or privilege of engaging in business within this state. The tax is equal to the gross income attributable to services for the mentally retarded, multiplied by the rate of fifteen percent.

[1992 c 80 § 3.]

RCW 82.65A.030 Tax imposed. (*Contingent effective date and contingent expiration date.*)

In addition to any other tax, a tax is imposed on every intermediate care facility for the mentally retarded for the act or privilege of engaging in business within this state. The tax is equal to the gross income attributable to services for the mentally retarded, multiplied by the rate of six percent.

[1993 c 276 § 1; 1992 c 80 § 3.]

Notes:

Contingent effective date--1993 c 276: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect on such date as shall be certified by the secretary of social and health services by which states must modify health care related taxes to prevent the loss of federal medicaid participation in the cost of the tax." [1993 c 276 § 2.]

RCW 82.65A.040 Administration. (*Contingent expiration date.*)

Chapter 82.32 RCW applies to the tax imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the tax imposed in this chapter, except the department may not permit returns for taxes under this chapter to cover periods longer than one month. The appropriations in *section 7 of this act shall not be construed as modifying in any manner the obligation of the taxpayer to pay taxes on an accrual basis as ordinarily required under chapter 82.04 RCW.

[1992 c 80 § 4.]

Notes:

***Reviser's note:** See note following RCW 82.65A.010.

RCW 82.65A.900 Expiration date--Savings--Application--1992 c 80.

(1) RCW 82.65A.020 through 82.65A.040 shall expire on the expiration date determined under RCW 82.65A.010.

(2) The expiration of RCW 82.65A.020 through 82.65A.040 shall not be construed as affecting any existing right acquired or liability or obligation incurred under those sections or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections.

(3) Taxes that have been paid under RCW 82.65A.020 through 82.65A.040, but are properly attributable to taxable events occurring after the expiration of those sections, shall be credited or refunded as provided in RCW 82.32.060.

[1992 c 80 § 6.]

RCW 82.65A.901 Effective date--1992 c 80.

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect April 1, 1992.

[1992 c 80 § 7.]

Chapter 82.66 RCW

TAX DEFERRALS FOR NEW THOROUGHBRED RACE TRACKS

Sections	
82.66.010	Definitions.
82.66.020	Application for deferral--Contents--Ruling.
82.66.040	Repayment schedule--Interest, penalties.
82.66.050	Applications not confidential.
82.66.060	Administration.
82.66.900	Severability--1995 c 352.
82.66.901	Effective date--1995 c 352.

RCW 82.66.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Applicant" means a person applying for a tax deferral under this chapter.

(2) "Person" has the meaning given in RCW 82.04.030.

(3) "Department" means the department of revenue.

(4) "Investment project" means construction of buildings, site preparation, and the acquisition of related machinery and equipment when the buildings, machinery, and equipment are to be used in the operation of a new thoroughbred race track.

(5) "New thoroughbred race track" means a site for thoroughbred horse racing located west of the Cascade mountains on which construction is commenced prior to July 1, 1998.

(6) "Buildings" means only those new structures such as ticket offices, concession areas, grandstands, stables, and other structures that are an essential or an integral part of a thoroughbred race track. If a building is used partly for use as an essential or integral part of a thoroughbred race track and partly for other purposes, the applicable tax deferral shall be determined by apportionment of the costs of construction under rules adopted by the department.

(7) "Machinery and equipment" means all fixtures, equipment, and support facilities that are an integral and necessary part of a thoroughbred race track.

(8) "Recipient" means a person receiving a tax deferral under this chapter.

(9) "Certificate holder" means an applicant to whom a tax deferral certificate has been issued.

(10) "Operationally complete" means constructed or improved to the point of being functionally useable for thoroughbred horse racing.

(11) "Initiation of construction" means that date upon which on-site construction commences.

[1995 c 352 § 1.]

RCW 82.66.020 Application for deferral--Contents--Ruling.

Application for deferral of taxes under this chapter shall be made to the department in a form and manner prescribed by the department. The application shall contain information regarding the location of the investment project, estimated or actual costs, time schedules for completion and operation, and other information required by the department. The department shall rule on the application within sixty days.

[1995 c 352 § 2.]

RCW 82.66.040 Repayment schedule--Interest, penalties.

(1) The recipient shall begin paying the deferred taxes in the tenth year after the date

certified by the department as the date on which the investment project is operationally complete. The first payment is due on December 31st of the tenth calendar year after such certified date, with subsequent annual payments due on December 31st of the following nine years with amounts of payment scheduled as follows:

Repayment Year	% of Deferred Tax Repaid
1	10%
2	10%
3	10%
4	10%
5	10%
6	10%
7	10%
8	10%
9	10%
10	10%

(2) The department may authorize an accelerated repayment schedule upon request of the recipient.

(3) Interest shall not be charged on any taxes deferred under this chapter for the period of deferral, although all other penalties and interest applicable to delinquent excise taxes may be assessed and imposed for delinquent payments under this chapter. The debt for deferred taxes is not extinguished by insolvency or other failure of the recipient.

[1998 c 339 § 1; 1995 c 352 § 4.]

RCW 82.66.050 Applications not confidential.

Applications and any other information received by the department under this chapter is not confidential and is subject to disclosure.

[1995 c 352 § 6.]

RCW 82.66.060 Administration.

Chapter 82.32 RCW applies to the administration of this chapter.

[1995 c 352 § 5.]

RCW 82.66.900 Severability--1995 c 352.

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

[1995 c 352 § 7.]

RCW 82.66.901 Effective date--1995 c 352.

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 16, 1995].

[1995 c 352 § 9.]

Chapter 82.80 RCW
LOCAL OPTION TRANSPORTATION TAXES

Sections

82.80.010	Motor vehicle and special fuel tax.
82.80.020	Vehicle license fee--Exemptions--Limitations.
82.80.030	Commercial parking tax.
82.80.040	Street utility--Establishment.
82.80.050	Street utility--Charges, credits.
82.80.060	Use of other proceeds by utility.
82.80.070	Use of revenues.
82.80.080	Distribution of taxes.
82.80.090	Referendum.
82.80.900	Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42.

RCW 82.80.010 Motor vehicle and special fuel tax.

(1) Subject to the conditions of this section, any county may levy, by approval of its legislative body and a majority of the registered voters of the county voting on the proposition at a general or special election, additional excise taxes equal to ten percent of the state-wide motor vehicle fuel tax rate under RCW 82.36.025 on each gallon of motor vehicle fuel as defined in RCW 82.36.010 and on each gallon of special fuel as defined in RCW 82.38.020 sold within the boundaries of the county. Vehicles paying an annual license fee under RCW 82.38.075 are exempt from the county fuel excise tax. An election held under this section must be held not more than twelve months before the date on which the proposed tax is to be levied. The ballot setting forth the proposition shall state the tax rate that is proposed. The county's authority to levy additional excise taxes under this section includes the incorporated and unincorporated areas of the county. The additional excise taxes are subject to the same exceptions and rights of refund as applicable to other motor vehicle fuel and special fuel excise taxes levied under chapters 82.36 and 82.38 RCW. The proposed tax shall not be levied less than one month from the date the election results are certified by the county election officer. The commencement date for the levy of any tax under this section shall be the first day of January, April, July, or October.

(2) Every person subject to the tax shall pay, in addition to any other taxes provided by law, an additional excise tax to the director of licensing at the rate levied by a county exercising its authority under this section.

(3) The state treasurer shall distribute monthly to the levying county and cities contained therein the proceeds of the additional excise taxes collected under this section, after the deductions for payments and expenditures as provided in *RCW 46.68.090 (1) and (2) and under the conditions and limitations provided in RCW 82.80.080.

(4) The proceeds of the additional excise taxes levied under this section shall be used strictly for transportation purposes in accordance with RCW 82.80.070.

(5) The department of licensing shall administer and collect the county fuel taxes. The department shall deduct a percentage amount, as provided by contract, for administrative, collection, refund, and audit expenses incurred. The remaining proceeds shall be remitted to the custody of the state treasurer for monthly distribution under RCW 82.80.080.

[1998 c 176 § 86; 1991 c 339 § 12; 1990 c 42 § 201.]

Notes:

*Reviser's note: RCW 46.68.090 was amended by 1999 c 269 § 2, deleting subsection (2).

Rules--Findings--Effective date--1998 c 176: See RCW 82.36.800, 82.36.900, and 82.36.901.

RCW 82.80.020 Vehicle license fee--Exemptions--Limitations.

(1) The legislative authority of a county, or subject to subsection (7) of this section, a qualifying city or town located in a county that has not imposed a fifteen-dollar fee under this section, may fix and impose an additional fee, not to exceed fifteen dollars per vehicle, for each vehicle that is subject to license fees under RCW 46.16.0621 and for each vehicle that is subject to RCW 46.16.070 with an unladen weight of six thousand pounds or less, and that is determined by the department of licensing to be registered within the boundaries of the county.

(2) The department of licensing shall administer and collect the fee. The department shall deduct a percentage amount, as provided by contract, not to exceed two percent of the taxes collected, for administration and collection expenses incurred by it. The remaining proceeds shall be remitted to the custody of the state treasurer for monthly distribution under RCW 82.80.080.

(3) The proceeds of this fee shall be used strictly for transportation purposes in accordance with RCW 82.80.070.

(4) A county or qualifying city or town imposing this fee or initiating an exemption process shall delay the effective date at least six months from the date the ordinance is enacted to allow the department of licensing to implement administration and collection of or exemption from the fee.

(5) The legislative authority of a county or qualifying city or town may develop and initiate an exemption process of the fifteen dollar fee for the registered owners of vehicles residing within the boundaries of the county or qualifying city or town: (a) Who are sixty-one years old or older at the time payment of the fee is due and whose household income for the previous calendar year is less than an amount prescribed by the county or qualifying city or town

legislative authority; or (b) who have a physical disability.

(6) The legislative authority of a county or qualifying city or town shall develop and initiate an exemption process of the fifteen-dollar fee for vehicles registered within the boundaries of the county that are licensed under RCW 46.16.374.

(7) For purposes of this section, a "qualifying city or town" means a city or town residing within a county having a population of greater than seventy-five thousand in which is located all or part of a national monument. A qualifying city or town may impose the fee authorized in subsection (1) of this section subject to the following conditions and limitations:

(a) The city or town may impose the fee only if authorized to do so by a majority of voters voting at a general or special election on a proposition for that purpose. At a minimum, the ballot measure shall contain: (i) A description of the transportation project proposed for funding, properly identified by mileposts or other designations that specify the project parameters; (ii) the proposed number of months or years necessary to fund the city or town's share of the project cost; and (iii) the amount of fee to be imposed for the project.

(b) The city or town may not impose a fee that, if combined with the county fee, exceeds fifteen dollars. If a county imposes or increases a fee under this section that, if combined with the fee imposed by a city or town, exceeds fifteen dollars, the city or town fee shall be reduced or eliminated as needed so that in no city or town does the combined fee exceed fifteen dollars. All revenues from county-imposed fees shall be distributed as called for in RCW 82.80.080.

(c) Any fee imposed by a city or town under this section shall expire at the end of the term of months or years provided in the ballot measure, or when the city or town's bonded indebtedness on the project is retired, whichever is sooner.

(8) The fee imposed under subsection (7) of this section shall apply only to renewals and shall not apply to ownership transfer transactions.

[2001 c 64 § 15; 2000 c 103 § 20; 1998 c 281 § 1; 1996 c 139 § 4; 1993 c 60 § 1; 1991 c 318 § 13; 1990 c 42 § 206.]

RCW 82.80.030 Commercial parking tax.

(1) Subject to the conditions of this section, the legislative authority of a county or city may fix and impose a parking tax on all persons engaged in a commercial parking business within its respective jurisdiction. The jurisdiction of a county, for purposes of this section, includes only the unincorporated area of the county. The jurisdiction of a city includes only the area within its incorporated boundaries.

(2) In lieu of the tax in subsection (1) of this section, a city or a county in its unincorporated area may fix and impose a tax for the act or privilege of parking a motor vehicle in a facility operated by a commercial parking business.

The city or county may provide that:

- (a) The tax is paid by the operator or owner of the motor vehicle;
- (b) The tax applies to all parking for which a fee is paid, whether paid or leased, including parking supplied with a lease of nonresidential space;
- (c) The tax is collected by the operator of the facility and remitted to the city or county;
- (d) The tax is a fee per vehicle or is measured by the parking charge;

(e) The tax rate varies with zoning or location of the facility, the duration of the parking, the time of entry or exit, the type or use of the vehicle, or other reasonable factors; and

(f) Tax exempt carpools, vehicles with handicapped decals, or government vehicles are exempt from the tax.

(3) "Commercial parking business" as used in this section, means the ownership, lease, operation, or management of a commercial parking lot in which fees are charged. "Commercial parking lot" means a covered or uncovered area with stalls for the purpose of parking motor vehicles.

(4) The rate of the tax under subsection (1) of this section may be based either upon gross proceeds or the number of vehicle stalls available for commercial parking use. The rates charged must be uniform for the same class or type of commercial parking business.

(5) The county or city levying the tax provided for in subsection (1) or (2) of this section may provide for its payment on a monthly, quarterly, or annual basis. Each local government may develop by ordinance or resolution rules for administering the tax, including provisions for reporting by commercial parking businesses, collection, and enforcement.

(6) The proceeds of the commercial parking tax fixed and imposed under subsection (1) or (2) of this section shall be used strictly for transportation purposes in accordance with RCW 82.80.070.

[1990 c 42 § 208.]

RCW 82.80.040 Street utility--Establishment.

A city or town may elect by action of its legislative authority to own, construct, maintain, operate, and preserve all or any described portion of its streets as a separate enterprise and facility, known as a street utility, and from time to time add other existing or new streets to that street utility, with full power to own, construct, maintain, operate, and preserve such streets. The legislative authority of the city or town may include as a part of the street utility, street lighting, traffic control devices, sidewalks, curbs, gutters, parking facilities, and drainage facilities. The legislative authority of the city or town is the governing body of the street utility.

[1991 c 141 § 1. Prior: 1990 c 42 § 209.]

RCW 82.80.050 Street utility--Charges, credits.

A city or town electing to own, construct, maintain, operate, and preserve its streets as a separate street utility may levy periodic charges for the use or availability of the streets in a total annual amount of up to fifty percent of the actual costs for maintenance, operation, and preservation of facilities under the jurisdiction of the street utility. The rates charged for the use must be uniform for the same class of service and all business and residential properties must be subject to the utility charge. Charges imposed on businesses shall be measured solely by the number of employees and shall not exceed the equivalent of two dollars per full-time equivalent employee per month. Charges imposed against owners or occupants of residential property shall not exceed two dollars per month per housing unit as defined in RCW 35.95.040. Charges

authorized in this section shall not be imposed against owners of property: (1) Exempt under RCW 84.36.010; (2) exempt from the leasehold tax under chapter 82.29A RCW; or (3) used for nonprofit or sectarian purposes, which if said property were owned by such organization would qualify for exemption under chapter 84.36 RCW. The charges shall not be computed on the basis of an ad valorem charge on the underlying real property and improvements. This section shall not be used as a basis to directly or indirectly charge transportation impact fees or mitigation fees of any kind against new development. A city or town may contract with any other utility or local government to provide for billing and collection of the street utility charges.

In classifying service furnished within the general categories of business and residential, the city or town legislative authority may in its discretion consider any or all of the following factors: The difference in cost of service to the various users or traffic generators; location of the various users or traffic generators within the city or town; the difference in cost of maintenance, operation, construction, repair, and replacement of the various parts of the enterprise and facility; the different character of the service furnished to various users or traffic generators within the city or town; the size and quality of the street service furnished; the time of use or traffic generation; capital contributions made to the facility including but not limited to special assessments; and any other matters that present a reasonable difference as a ground for distinction, or the entire category of business or residential may be established as a single class. The city or town may reduce or exempt charges on residential properties to the extent of their occupancy by low-income senior citizens and other low-income citizens as provided in RCW 74.38.070(1), or to the extent of their occupancy by the needy or infirm.

The charges shall be charges against the property and the use thereof and shall become liens and be enforced in the same manner as rates and charges for the use of systems of sewerage under chapter 35.67 RCW.

Any city or town ordinance or resolution creating a street utility must contain a provision granting to any business a credit against any street utility charge the full amount of any commuter or employer tax paid for transportation purposes by that business.

[2000 c 103 § 21; 1991 c 141 § 2. Prior: 1990 c 42 § 210.]

RCW 82.80.060 Use of other proceeds by utility.

The city or town electing to own, construct, maintain, operate, and preserve its streets and related facilities as a utility under this chapter may finance the construction, operation, maintenance, and preservation through local improvement districts, utility local improvement districts, or with proceeds from general obligation bonds and revenue bonds payable from the charges issued in accordance with chapter 35.41, 35.92, or 39.46 RCW, or any combination thereof. The city or town may use, in addition to the charges authorized by RCW 82.80.050, funds from general taxation, money received from the federal, state, or other local governments, and other funds made available to it. The proceeds of the charges authorized by RCW 82.80.050 shall be used strictly for transportation purposes in accordance with this chapter and RCW 82.80.070.

[1991 c 141 § 3. Prior: 1990 c 42 § 211.]

RCW 82.80.070 Use of revenues.

(1) The proceeds collected pursuant to the exercise of the local option authority of RCW 82.80.010, 82.80.020, 82.80.030, and 82.80.050 (hereafter called "local option transportation revenues") shall be used for transportation purposes only, including but not limited to the following: The operation and preservation of roads, streets, and other transportation improvements; new construction, reconstruction, and expansion of city streets, county roads, and state highways and other transportation improvements; development and implementation of public transportation and high-capacity transit improvements and programs; and planning, design, and acquisition of right of way and sites for such transportation purposes. The proceeds collected from excise taxes on the sale, distribution, or use of motor vehicle fuel and special fuel under RCW 82.80.010 shall be used exclusively for "highway purposes" as that term is construed in Article II, section 40 of the state Constitution.

(2) The local option transportation revenues shall be expended for transportation uses consistent with the adopted transportation and land use plans of the jurisdiction expending the funds and consistent with any applicable and adopted regional transportation plan for metropolitan planning areas.

(3) Each local government with a population greater than eight thousand that levies or expends local option transportation funds, is also required to develop and adopt a specific transportation program that contains the following elements:

(a) The program shall identify the geographic boundaries of the entire area or areas within which local option transportation revenues will be levied and expended.

(b) The program shall be based on an adopted transportation plan for the geographic areas covered and shall identify the proposed operation and construction of transportation improvements and services in the designated plan area intended to be funded in whole or in part by local option transportation revenues and shall identify the annual costs applicable to the program.

(c) The program shall indicate how the local transportation plan is coordinated with applicable transportation plans for the region and for adjacent jurisdictions.

(d) The program shall include at least a six-year funding plan, updated annually, identifying the specific public and private sources and amounts of revenue necessary to fund the program. The program shall include a proposed schedule for construction of projects and expenditure of revenues. The funding plan shall consider the additional local tax revenue estimated to be generated by new development within the plan area if all or a portion of the additional revenue is proposed to be earmarked as future appropriations for transportation improvements in the program.

(4) Local governments with a population greater than eight thousand exercising the authority for local option transportation funds shall periodically review and update their transportation program to ensure that it is consistent with applicable local and regional transportation and land use plans and within the means of estimated public and private revenue

available.

(5) In the case of expenditure for new or expanded transportation facilities, improvements, and services, priorities in the use of local option transportation revenues shall be identified in the transportation program and expenditures shall be made based upon the following criteria, which are stated in descending order of weight to be attributed:

(a) First, the project serves a multijurisdictional function;

(b) Second, it is necessitated by existing or reasonably foreseeable congestion;

(c) Third, it has the greatest person-carrying capacity;

(d) Fourth, it is partially funded by other government funds, such as from the state transportation improvement board, or by private sector contributions, such as those from the local transportation act, chapter 39.92 RCW; and

(e) Fifth, it meets such other criteria as the local government determines is appropriate.

(6) It is the intent of the legislature that as a condition of levying, receiving, and expending local option transportation revenues, no local government agency use the revenues to replace, divert, or loan any revenues currently being used for transportation purposes to nontransportation purposes. The association of Washington cities and the Washington state association of counties, in consultation with the legislative transportation committee, shall study the issue of nondiversion and make recommendations to the legislative transportation committee for language implementing the intent of this section by December 1, 1990.

(7) Local governments are encouraged to enter into interlocal agreements to jointly develop and adopt with other local governments the transportation programs required by this section for the purpose of accomplishing regional transportation planning and development.

(8) Local governments may use all or a part of the local option transportation revenues for the amortization of local government general obligation and revenue bonds issued for transportation purposes consistent with the requirements of this section.

[1991 c 141 § 4. Prior: 1990 c 42 § 212.]

RCW 82.80.080 Distribution of taxes.

(1) The state treasurer shall distribute revenues, less authorized deductions, generated by the local option taxes authorized in RCW 82.80.010 and 82.80.020, levied by counties to the levying counties, and cities contained in those counties, based on the relative per capita population. County population for purposes of this section is equal to one and one-half of the unincorporated population of the county. In calculating the distributions, the state treasurer shall use the population estimates prepared by the state office of financial management and shall further calculate the distribution based on information supplied by the departments of licensing and revenue, as appropriate.

(2) The state treasurer shall distribute revenues, less authorized deductions, generated by the local option taxes authorized in RCW 82.80.010 and 82.80.020 levied by qualifying cities and towns to the levying cities and towns.

[1998 c 281 § 2; 1990 c 42 § 213.]

RCW 82.80.090 Referendum.

A referendum petition to repeal a county or city ordinance imposing a tax or fee authorized under RCW 82.80.020 and 82.80.030 must be filed with a filing officer, as identified in the ordinance, within seven days of passage of the ordinance. Within ten days, the filing officer shall confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or fee being imposed and a negative answer to the question and a negative vote on the measure results in the tax or fee not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

After this notification, the petitioner has thirty days in which to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the county for county measures, or not less than fifteen percent of the registered voters of the city for city measures, and to file the signed petitions with the filing officer. Each petition form must contain the ballot title and the full text of the measure to be referred. The filing officer shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the filing officer shall submit the referendum measure to the county or city voters at a general or special election held on one of the dates provided in RCW 29.13.010 as determined by the county or city legislative authority, which election shall not take place later than one hundred twenty days after the signed petition has been filed with the filing officer.

The referendum procedure provided in this section is the exclusive method for subjecting any county or city ordinance imposing a tax or fee under RCW 82.80.020 and 82.80.030 to a referendum vote.

[1990 c 42 § 214.]

RCW 82.80.900 Purpose--Headings--Severability--Effective dates--Application--Implementation--1990 c 42.

See notes following RCW 82.36.025.

**Chapter 82.98 RCW
CONSTRUCTION**

Sections	
82.98.010	Continuation of existing law.
82.98.020	Title, chapter, section headings not part of law.
82.98.030	Invalidity of part of title not to affect remainder.
82.98.035	Saving--1967 ex.s. c 149.
82.98.040	Repeals and saving.
82.98.050	Emergency--1961 c 15.

RCW 82.98.010 Continuation of existing law.

The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments.

[1961 c 15 § 82.98.010.]

RCW 82.98.020 Title, chapter, section headings not part of law.

Title headings, chapter headings, and section or subsection headings, as used in this title do not constitute any part of the law.

[1961 c 15 § 82.98.020.]

RCW 82.98.030 Invalidity of part of title not to affect remainder.

If any chapter, section, subdivision of a section, paragraph, sentence, clause or word of this title for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this title but shall be confined in its operation to the chapter, section, subdivision of a section, paragraph, sentence, clause or word of the title directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this title shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the scope of the general language of this title such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations, or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any chapter, section, subdivision of a section, paragraph, sentence, clause, word or any person, corporation, association or class of persons, corporations or associations as to which this title is declared invalid been eliminated from the title at the time the same was considered the title would have nevertheless been enacted with such portions eliminated. This section shall not apply to chapter 82.44 RCW.

[1961 c 15 § 82.98.030.]

NOTES:

Severability--1967 ex.s. c 149: "If any phrase, clause, subsection or section of this act shall be declared unconstitutional or invalid by any court of competent jurisdiction, it shall be conclusively presumed that the legislature would have enacted this act without the phrase, clause, subsection or section so held unconstitutional or invalid and the remainder of the act shall not be affected as a result of said part being held unconstitutional or invalid." [1967 ex.s. c 149 § 64.]

Severability--1965 ex.s. c 173: "If any phrase, clause, subsection or section of this act shall be declared unconstitutional or invalid by any court of competent jurisdiction, it shall be conclusively presumed that the legislature would have enacted this act without the phrase, clause, subsection or section so held unconstitutional or invalid and the remainder of the act shall not be affected as a result of said part being held unconstitutional or

invalid." [1965 ex.s. c 173 § 32.]

Severability--1965 ex.s. c 141: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1965 ex.s. c 141 § 9.]

Severability--1961 ex.s. c 24: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1961 ex.s. c 24 § 15.]

Severability--1961 ex.s. c 7: "If any provision of this act or the application thereof to any person, firm or corporation or circumstance is held invalid, in whole or in part, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provisions or application and to this end the provisions of this act are declared to be severable.

If any provision of this act shall be declared unconstitutional or ineffective in whole or in part by a court of competent jurisdiction then to the extent that it is unconstitutional or ineffective, such provisions shall not be enforced, nor shall such determination be deemed to invalidate the remaining provisions of this act." [1961 ex.s. c 7 § 23.]

RCW 82.98.035 Saving--1967 ex.s. c 149.

Nothing in chapter 149, Laws of 1967 ex. sess. shall be construed to affect any existing rights acquired or any existing liabilities incurred under the sections amended or repealed herein, nor as affecting any civil or criminal proceedings instituted thereunder, nor any rule or regulation promulgated thereunder, nor any administrative action taken thereunder.

[1967 ex.s. c 149 § 63.]

RCW 82.98.040 Repeals and saving.

See 1961 c 15 § 82.98.040.

RCW 82.98.050 Emergency--1961 c 15.

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

[1961 c 15 § 82.98.050.]

**Title 83 RCW
ESTATE TAXATION**

Chapters

83.100 Estate and transfer tax act.

83.110 Uniform estate tax apportionment act.

Notes:

Probate and trust law: Title 11 RCW.

Tax returns, remittances, etc., filing and receipt: RCW 1.12.070.

Chapter 83.100 RCW
ESTATE AND TRANSFER TAX ACT

Sections

83.100.010	Short title.
83.100.020	Definitions.
83.100.030	Residents--Estate tax imposed--Credit for tax paid other state.
83.100.040	Nonresidents--Estate tax imposed--Exemption.
83.100.045	Generation-skipping transfers--Tax imposed--Credit for tax paid to another state.
83.100.050	Tax return--Date to be filed--Extensions.
83.100.060	Date payment due--Extensions.
83.100.070	Interest on amount due--Penalty for late filing--Exceptions--Rules.
83.100.080	Department to issue release.
83.100.090	Amended returns--Adjustments or final determinations.
83.100.110	Tax lien.
83.100.120	Liability for failure to pay tax before distribution or delivery.
83.100.130	Refund for overpayment--Interest.
83.100.140	Criminal acts relating to tax returns.
83.100.150	Collection of tax--Findings filed in court.
83.100.160	Clerk to give notice of filings.
83.100.170	Court order.
83.100.180	Objections.
83.100.190	Hearing by court.
83.100.200	Administration--Rules.
83.100.210	Closing agreements authorized.
83.100.900	Repeals and saving.
83.100.901	Section captions not part of law.
83.100.902	New chapter.
83.100.903	Effective date--1981 2nd ex.s. c 7.
83.100.904	Captions--1988 c 64.
83.100.905	Severability--1988 c 64.

RCW 83.100.010 Short title.

This chapter may be cited as the "Estate and Transfer Tax Act of 1988."

[1988 c 64 § 1; 1981 2nd ex.s. c 7 § 83.100.010 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.020 Definitions.

As used in this chapter:

- (1) "Decedent" means a deceased individual;
- (2) "Department" means the department of revenue, the director of that department, or

any employee of the department exercising authority lawfully delegated to him by the director;

(3) "Federal credit" means (a) for a transfer, the maximum amount of the credit for state taxes allowed by section 2011 of the Internal Revenue Code; and (b) for a generation-skipping transfer, the maximum amount of the credit for state taxes allowed by section 2604 of the Internal Revenue Code;

(4) "Federal return" means any tax return required by chapter 11 or 13 of the Internal Revenue Code;

(5) "Federal tax" means (a) for a transfer, a tax under chapter 11 of the Internal Revenue Code; and (b) for a generation-skipping transfer, the tax under chapter 13 of the Internal Revenue Code;

(6) "Generation-skipping transfer" means a "generation-skipping transfer" as defined and used in section 2611 of the Internal Revenue Code;

(7) "Gross estate" means "gross estate" as defined and used in section 2031 of the Internal Revenue Code;

(8) "Nonresident" means a decedent who was domiciled outside Washington at his death;

(9) "Person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate, or other entity and, to the extent permitted by law, any federal, state, or other governmental unit or subdivision or agency, department, or instrumentality thereof;

(10) "Person required to file the federal return" means any person required to file a return required by chapter 11 or 13 of the Internal Revenue Code, such as the personal representative of an estate; or a transferor, trustee, or beneficiary of a generation-skipping transfer; or a qualified heir with respect to qualified real property, as defined and used in section 2032A(c) of the Internal Revenue Code;

(11) "Property" means (a) for a transfer, property included in the gross estate; and (b) for a generation-skipping transfer, all real and personal property subject to the federal tax;

(12) "Resident" means a decedent who was domiciled in Washington at time of death;

(13) "Transfer" means "transfer" as used in section 2001 of the Internal Revenue Code, or a disposition or cessation of qualified use as defined and used in section 2032A(c) of the Internal Revenue Code;

(14) "Trust" means "trust" under Washington law and any arrangement described in section 2652 of the Internal Revenue Code; and

(15) "Internal Revenue Code" means, for the purposes of this chapter and RCW 83.110.010, the United States Internal Revenue Code of 1986, as amended or renumbered as of January 1, 2001.

[2001 c 320 § 15; 1999 c 358 § 19; 1998 c 292 § 401; 1994 c 221 § 70; 1993 c 73 § 9; 1990 c 224 § 1; 1988 c 64 § 2; 1981 2nd ex.s. c 7 § 83.100.020 (Initiative Measure No. 402, approved November 3, 1981).]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Part headings and section captions not law--Effective dates--1998 c 292: See RCW 11.11.902 and

11.11.903.

Effective dates--1994 c 221: See note following RCW 11.94.070.

RCW 83.100.030 Residents--Estate tax imposed--Credit for tax paid other state.

(1) A tax in an amount equal to the federal credit is imposed on every transfer of property of a resident.

(2) If the transfer is subject to a similar tax imposed by another state for which the federal credit is allowed, and if the tax imposed by the other state is not qualified by a reciprocal provision allowing the transfer to be taxed only in this state, the amount of the tax due under this section shall be credited with the lesser of:

(a) The amount of the death tax paid the other state and credited against the federal tax; or

(b) An amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of the property subject to the tax imposed by the other state, and the denominator of which is the value of the decedent's gross estate.

[1988 c 64 § 3; 1981 2nd ex.s. c 7 § 83.100.030 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.040 Nonresidents--Estate tax imposed--Exemption.

(1) A tax in an amount computed as provided in this section is imposed on every transfer of property located in Washington of every nonresident.

(2) The tax shall be computed by multiplying the federal credit by a fraction, the numerator of which is the value of the property located in Washington, and the denominator of which is the value of the decedent's gross estate.

(3) The transfer of the property of a nonresident is exempt from the tax imposed by this section to the extent that the property of residents is exempt from taxation under the laws of the state in which the nonresident is domiciled.

[1988 c 64 § 4; 1981 2nd ex.s. c 7 § 83.100.040 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.045 Generation-skipping transfers--Tax imposed--Credit for tax paid to another state.

(1) A tax in an amount equal to the federal credit is imposed on every generation-skipping transfer, if real or tangible personal property subject to the federal tax is located in this state or if the trust has its principal place of administration in this state at the time of the generation-skipping transfer.

(2) If the generation-skipping transfer is subject to a similar tax imposed by another state for which the federal credit is allowed, the amount of the tax due under this section shall be credited with the lesser of:

(a) The amount of the tax paid to the other state and credited against the federal tax; or

(b) An amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of the property subject to the generation-skipping transfer tax imposed by the

other state, and the denominator of which is the value of all property subject to the federal tax.

[1988 c 64 § 5.]

RCW 83.100.050 Tax return--Date to be filed--Extensions.

(1) The person required to file the federal return shall file with the department on or before the date the federal return is required to be filed, including any extension of time for filing the federal return:

- (a) A Washington return for the tax due under this chapter; and
- (b) A copy of the federal return.

No Washington return need be filed if no federal return is required. A Washington return delivered to the department by United States mail shall be considered to have been received by the department on the date of the United States postmark stamped on the cover in which the return is mailed, if the postmark date is within the time allowed for filing the Washington return, including extensions.

(2) If the person required to file the federal return has obtained an extension of time for filing the federal return, the person shall file the Washington return within the same time period and in the same manner as provided for the federal return. A copy of the federal extension shall be filed with the department on or before the date the Washington return is due, not including any extension of time for filing, or within thirty days of issuance, whichever is later.

[1988 c 64 § 6; 1986 c 44 § 1; 1981 2nd ex.s. c 7 § 83.100.050 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.060 Date payment due--Extensions.

(1) The taxes imposed by this chapter shall be paid by the person required to file the federal return on or before the date the Washington return is required to be filed under RCW 83.100.050, not including any extension of time for filing. Payment delivered to the department by United States mail shall be considered to have been received by the department on the date of the United States postmark stamped on the cover in which payment is mailed, if the postmark date is within the time allowed for making the payment, including any extensions.

(2) If the person required to file the federal return has obtained an extension of time for payment of the federal tax or has elected to pay such tax in installments, the person may elect to pay the tax imposed by this chapter within the same time period and in the same manner as provided for payment of the federal tax. A copy of the federal extension shall be filed on or before the date the tax imposed by this chapter is due, not including any extension of time for payment, or within thirty days of issuance, whichever is later.

[1988 c 64 § 7; 1981 2nd ex.s. c 7 § 83.100.060 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.070 Interest on amount due--Penalty for late filing--Exceptions--Rules.

(1) Any tax due under this chapter which is not paid by the due date under RCW

83.100.060(1) shall bear interest at the rate of twelve percent per annum from the date the tax is due until the date of payment.

(2) Interest imposed under this section for periods after January 1, 1997, shall be computed at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year.

(3)(a) If the Washington return is not filed when due under RCW 83.100.050 and the person required to file the federal return voluntarily reports the filing and files both the state and federal estate tax returns with the department, no penalty is imposed on the person required to file the federal return.

(b) If the Washington return is not filed when due under RCW 83.100.050 and the person required to file the federal return does not file a return with the department before the department notifies the person in writing that the department has determined that the person has not filed a state estate tax return, the person required to file the federal return shall pay, in addition to interest, a penalty equal to five percent of the tax due for each month after the date the return is due until filed. However, in no instance may the penalty exceed the lesser of twenty-five percent of the tax due or one thousand five hundred dollars.

(c) If the department finds that a return due under this chapter has not been filed by the due date, and the delinquency was the result of circumstances beyond the control of the responsible person, the department shall waive or cancel any penalties imposed under this chapter with respect to the filing of such a tax return. The department shall adopt rules for the waiver or cancellation of the penalties imposed by this section.

[2000 c 105 § 1; 1997 c 136 § 1; 1996 c 149 § 13; 1988 c 64 § 8; 1981 2nd ex.s. c 7 § 83.100.070 (Initiative Measure No. 402, approved November 3, 1981).]

Notes:

Effective date--2000 c 105: "This act takes effect July 1, 2000." [2000 c 105 § 2.]

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

RCW 83.100.080 Department to issue release.

The department shall issue a release when the tax due under this chapter has been paid. Upon issuance of a release, all property subject to the tax shall be free of any claim for the tax by the state.

[1988 c 64 § 9; 1986 c 44 § 2; 1981 2nd ex.s. c 7 § 83.100.080 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.090 Amended returns--Adjustments or final determinations.

(1) If the person required to file the federal return files an amended federal return, that person shall immediately file with the department an amended Washington return with a copy of the amended federal return. If the amended Washington return requires payment of an additional tax under this chapter, the tax shall be paid in accordance with RCW 83.100.060 and interest shall be paid in accordance with RCW 83.100.070.

(2) Upon any adjustment in, or final determination of, the amount of federal tax due, the

person required to file the federal return shall notify the department in writing within sixty days after the adjustment or final determination. If the adjustment or final determination requires payment of an additional tax under this chapter, the tax shall be paid in accordance with RCW 83.100.060 and interest shall be paid in accordance with RCW 83.100.070.

[1988 c 64 § 10; 1981 2nd ex.s. c 7 § 83.100.090 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.110 Tax lien.

(1) Unless any tax due under this chapter is sooner paid in full, it shall be a lien upon the property subject to the tax for a period of ten years from the date of the transfer or the generation-skipping transfer, except that any part of the property which is used for the payment of claims against the property or expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of the lien. Liens created under this subsection shall be qualified as follows:

(a) Any part of the property subject to the tax which is sold to a bona fide purchaser shall be divested of the lien and the lien shall be transferred to the proceeds of the sale; and

(b) The lien shall be subordinate to any mortgage or deed of trust on the property pursuant to an order of court for payment of claims against the property or expenses of administration. The lien shall attach to any proceeds from the sale of the property in excess of the obligations secured by the mortgage or deed of trust and the expenses of sale, including a reasonable charge by the trustee and by his or her attorney where the property has been sold by a nonjudicial trustee's sale pursuant to chapter 61.24 RCW, and including court costs and any attorneys' fees awarded by the superior court of the county in which the property is sold at sheriff's sale pursuant to a judicial foreclosure of the mortgage or deed of trust.

(2) If the person required to file the federal return has obtained an extension of time for payment of the federal tax or has elected to pay such tax in installments, the tax lien under this section shall be extended as necessary to prevent its expiration prior to twelve months following the expiration of any such extension or the installment.

(3) The tax lien shall be extended as necessary to prevent its expiration prior to twelve months following the conclusion of litigation of any question affecting the determination of the amount of tax due if a lis pendens has been filed with the auditor of the county in which the property is located.

[1988 c 64 § 11; 1981 2nd ex.s. c 7 § 83.100.110 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.120 Liability for failure to pay tax before distribution or delivery.

(1) Any personal representative who distributes any property without first paying, securing another's payment of, or furnishing security for payment of the taxes due under this chapter is personally liable for the taxes due to the extent of the value of any property that may come or may have come into the possession of the personal representative. Security for payment of the taxes due under this chapter shall be in an amount equal to or greater than the value of all property that is or has come into the possession of the personal representative, as of the time the

security is furnished.

(2) Any person who has the control, custody, or possession of any property and who delivers any of the property to the personal representative or legal representative of the decedent outside Washington without first paying, securing another's payment of, or furnishing security for payment of the taxes due under this chapter is liable for the taxes due under this chapter to the extent of the value of the property delivered. Security for payment of the taxes due under this chapter shall be in an amount equal to or greater than the value of all property delivered to the personal representative or legal representative of the decedent outside Washington by such a person.

(3) For the purposes of this section, persons who do not have possession of a decedent's property include anyone not responsible primarily for paying the tax due under this section or their transferees, which includes but is not limited to mortgagees or pledgees, stockbrokers or stock transfer agents, banks and other depositories of checking and savings accounts, safe-deposit companies, and life insurance companies.

(4) For the purposes of this section, any person who has the control, custody, or possession of any property and who delivers any of the property to the personal representative or legal representative of the decedent may rely upon the release certificate or the release of nonliability certificate, furnished by the department to the personal representative, as evidence of compliance with the requirements of this chapter, and make such deliveries and transfers as the personal representative may direct without being liable for any taxes due under this chapter.

[1981 2nd ex.s. c 7 § 83.100.120 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.130 Refund for overpayment--Interest.

(1) Whenever the department determines that a person required to file the federal return has overpaid the tax due under this chapter, the department shall refund the amount of the overpayment, together with interest at the then existing rate under RCW 83.100.070(1). If the application for refund, with supporting documents, is filed within four months after an adjustment or final determination of federal tax liability, the department shall pay interest until the date the refund is mailed. If the application for refund, with supporting documents, is filed after four months after the adjustment or final determination, the department shall pay interest only until the end of the four-month period.

(2) Interest refunded under this section for periods after January 1, 1997, through December 31, 1998, shall be computed on a daily basis at the rate as computed under RCW 82.32.050(2) less one percentage point. Interest allowed after December 31, 1998, shall be computed at the rate as computed under RCW 82.32.050(2). Interest shall be refunded from the date of overpayment until the date the refund is mailed. The rate so computed shall be adjusted on the first day of January of each year.

[1997 c 157 § 6; 1996 c 149 § 14; 1988 c 64 § 12; 1981 2nd ex.s. c 7 § 83.100.130 (Initiative Measure No. 402, approved November 3, 1981).]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

RCW 83.100.140 Criminal acts relating to tax returns.

Any person required to file the federal return who wilfully fails to file a Washington return when required by this chapter or who wilfully files a false return commits a gross misdemeanor as defined in Title 9A RCW and shall be punished as provided in Title 9A RCW for the perpetration of a gross misdemeanor.

[1988 c 64 § 13; 1981 2nd ex.s. c 7 § 83.100.140 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.150 Collection of tax--Findings filed in court.

(1) The department may collect the estate tax imposed under RCW 83.100.030 and 83.100.040, including interest and penalties, and shall represent this state in all matters pertaining to the same, either before courts or in any other manner. At any time after the Washington return is due, the department may file its findings regarding the amount of the tax, the federal credit, the person required to file the federal return, and all persons having an interest in property subject to the tax with the clerk of the superior court in the matter of the estate of the decedent or, if no probate or administration proceedings have been commenced in any court of this state, of the superior court for the county in which the decedent was a resident, if the resident was a domiciliary, or, if the decedent was a nondomiciliary, of any superior court which has jurisdiction over the property. Such a court first acquiring jurisdiction shall retain jurisdiction to the exclusion of every other court.

(2) The department may collect the generation-skipping transfer tax under RCW 83.100.045, including interest and penalties, and shall represent this state in all matters pertaining to the same, either before courts or in any other manner. At any time after the Washington return is due, the department may file its findings regarding the amount of the tax, the federal credit, the person required to file the federal return, and all persons having an interest in property subject to the tax with the clerk of the superior court in the matter of the trust or the estate of the decedent, if any, or, if no trust, probate or administration proceedings have been commenced in any court of this state, of any superior court which has jurisdiction over the property. Such a court first acquiring jurisdiction shall retain jurisdiction to the exclusion of every other court.

[1988 c 64 § 14; 1981 2nd ex.s. c 7 § 83.100.150 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.160 Clerk to give notice of filings.

Upon filing findings under RCW 83.100.150, the clerk of the superior court shall give notice of the filing by causing notice thereof to be posted at the courthouse in the county in which the court is located. In addition, the department of revenue shall give notice of the filing to all persons interested in the proceeding by mailing a copy of the notice to all persons having an interest in property subject to the tax. The department of revenue is not required to conduct a search for persons interested in the proceedings or property. The department of revenue must

mail a copy of the notice only to persons of whom the department has received actual notice as having an interest in the proceeding or property, and, if a probate or administrative proceeding has been commenced in this state, to persons who are listed in the court file as having an interest in the proceedings or property.

[1993 c 413 § 1; 1988 c 64 § 15.]

RCW 83.100.170 Court order.

At any time after the expiration of sixty days from the mailing of the notice under RCW 83.100.160, if no objection to the findings is filed, the superior court or a judge thereof shall, without further notice, give and make its order confirming the findings and fixing the tax in accordance therewith.

[1988 c 64 § 16.]

RCW 83.100.180 Objections.

At any time prior to the making of an order under RCW 83.100.170, any person having an interest in property subject to the tax may file objections in writing with the clerk of the superior court and serve a copy thereof upon the department, and the same shall be noted for trial before the court and a hearing had thereon as provided for hearings in RCW 11.96A.080 through 11.96A.200.

[1999 c 42 § 636; 1988 c 64 § 17.]

Notes:

Part headings and captions not law--Effective date--1999 c 42: See RCW 11.96A.901 and 11.96A.902.

RCW 83.100.190 Hearing by court.

Upon the hearing of objections under RCW 83.100.180, the court shall make such order as it may deem proper. For the purposes of the hearing, the findings of the department shall be presumed to be correct and it shall be the duty of the objector or objectors to proceed in support of the objection or objections.

[1988 c 64 § 18.]

RCW 83.100.200 Administration--Rules.

The department shall adopt such rules as may be necessary to carry into effect the provisions of this chapter, including rules relating to returns for taxes due under this chapter. The rules shall have the same force and effect as if specifically set forth in this chapter, unless declared invalid by a judgment of a court of record not appealed from.

[1988 c 64 § 19.]

RCW 83.100.210 Closing agreements authorized.

The department may enter into closing agreements as provided in RCW 82.32.350 and 82.32.360.

[1996 c 149 § 18.]

Notes:

Findings--Intent--Effective date--1996 c 149: See notes following RCW 82.32.050.

RCW 83.100.900 Repeals and saving.

(1) The following chapters and their session law bases are each repealed: Chapters 83.01, 83.04, 83.05, 83.08, 83.12, 83.14, 83.16, 83.20, 83.24, 83.28, 83.32, 83.36, 83.40, 83.44, 83.48, 83.52, 83.58, 83.60, and 83.98 RCW.

(2) These repeals shall not be construed as affecting any existing right acquired under the statutes repealed or under any rule, regulation, or order adopted pursuant thereto; nor as affecting any proceeding instituted thereunder.

[1981 2nd ex.s. c 7 § 83.100.160 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.901 Section captions not part of law.

As used in this act, section captions constitute no part of the law.

[1981 2nd ex.s. c 7 § 83.100.170 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.902 New chapter.

Sections 83.100.010 through 83.100.150 of this act shall constitute a new chapter in Title 83 RCW to be designated chapter 83.100 RCW.

[1981 2nd ex.s. c 7 § 83.100.180 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.903 Effective date--1981 2nd ex.s. c 7.

This act shall take effect January 1, 1982.

[1981 2nd ex.s. c 7 § 83.100.190 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.904 Captions--1988 c 64.

As used in this act, captions constitute no part of the law.

[1988 c 64 § 30.]

RCW 83.100.905 Severability--1988 c 64.

If any provision of this act or its application to any person or circumstance is held

invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

[1988 c 64 § 31.]

Chapter 83.110 RCW
UNIFORM ESTATE TAX APPORTIONMENT ACT

Sections

83.110.010	Definitions.
83.110.020	Apportionment of tax.
83.110.030	Apportionment procedure.
83.110.040	Collection of tax from persons interested in the estate--Security.
83.110.050	Allowance for exemptions, deductions, and credits.
83.110.060	Apportionment between temporary and remainder interests.
83.110.070	Time for recovery of tax from persons interested in the estate--Exoneration of fiduciary--Recovery of uncollectible taxes.
83.110.080	Action by nonresident--Reciprocity.
83.110.090	Coordination with federal law.
83.110.900	Construction.
83.110.901	Short title.
83.110.902	Captions.
83.110.903	Application.
83.110.904	Severability--1986 c 63.

RCW 83.110.010 Definitions.

As used in this chapter, the following terms have the meanings indicated unless the context clearly requires otherwise.

(1) "Estate" means the gross estate of a decedent as determined for the purpose of federal estate tax and the estate tax payable to this state;

(2) "Fiduciary" means executor, administrator of any description, and trustee;

(3) "Internal Revenue Code" means the United States Internal Revenue Code of 1986, as defined in and as of the date specified in RCW 83.100.020;

(4) "Person" means any individual, partnership, association, joint stock company, corporation, government, political subdivision, governmental agency, or local governmental agency;

(5) "Person interested in the estate" means any person, including a personal representative, guardian, or trustee, entitled to receive, or who has received, from a decedent while alive or by reason of the death of a decedent any property or interest therein included in the decedent's estate;

(6) "Qualified heir" means a person interested in the estate who is entitled to receive, or who has received, an interest in qualified real property or a qualified family-owned business

interest;

(7) "Qualified real property" means real property for which the election described in section 2032A of the Internal Revenue Code has been allowed;

(8) "Qualified family-owned business interest" means a family-owned business interest for which the election in section 2057 of the Internal Revenue Code has been allowed;

(9) "State" means any state, territory, or possession of the United States, the District of Columbia, or the Commonwealth of Puerto Rico; and

(10) "Tax" means the federal estate tax and the estate tax payable to this state and interest and penalties imposed in addition to the tax, but not the additional estate tax under section 2032A(c) or 2057(f) of the Internal Revenue Code. Unless the will, trust, or other dispositive instrument otherwise provides, apportionment of estate, inheritance, legacy, or succession tax payable to any other state, or to any foreign country, and interest and penalties imposed in addition to the tax, shall be governed by the law of that state or foreign country.

[2000 c 129 § 1; 1998 c 292 § 402; 1994 c 221 § 71; 1993 c 73 § 10; 1989 c 40 § 1; 1986 c 63 § 1.]

Notes:

Part headings and section captions not law--Effective dates--1998 c 292: See RCW 11.11.902 and 11.11.903.

Effective dates--1994 c 221: See note following RCW 11.94.070.

Construction--1989 c 40: "(1) The amendments made in this act with respect to the excise tax imposed under section 4980A(d) of the Internal Revenue Code of 1986, as amended, are to be effective as to excise tax imposed by reason of a decedent's death occurring after April 18, 1989.

(2) The amendments made in this act regarding apportionment of the tax with respect to qualified real property, and regarding extensions to pay tax, shall be effective with respect to the tax attributable to deaths occurring after April 18, 1989.

(3) The amendment to RCW 11.98.070(13) shall be effective with respect to loans described in RCW 83.110.020(2) made or committed to be made after April 18, 1989." [1989 c 40 § 8.]

Severability--1989 c 40: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1989 c 40 § 9.]

RCW 83.110.020 Apportionment of tax.

Except as provided in RCW 83.110.090, and unless the will, trust, or other dispositive instrument otherwise provides, the tax shall be apportioned among all persons interested in the estate. Except as provided in RCW 83.110.050, the apportionment shall be made in the proportion that the value of the interest of each person interested in the estate bears to the total value of the interests of all persons interested in the estate. Except as provided in RCW 83.110.050, the values used in determining the tax shall be used for that purpose.

[2000 c 129 § 2; 1989 c 40 § 2; 1986 c 63 § 2.]

Notes:

Construction--Severability--1989 c 40: See note following RCW 83.110.010.

RCW 83.110.030 Apportionment procedure.

(1) The court having jurisdiction over the administration of the estate of a decedent shall determine the apportionment of the tax. If there are no probate proceedings, the court of the county wherein the decedent was domiciled at death shall determine the apportionment of the tax upon the application of the person required to pay the tax.

(2) If the court finds that it is inequitable to apportion interest and penalties in the manner provided in this chapter because of special circumstances, it may direct apportionment thereon in the manner it finds equitable.

(3) The expenses reasonably incurred by any fiduciary and by other persons interested in the estate in connection with the determination of the amount and apportionment of the tax shall be apportioned as provided in RCW 83.110.020 and charged and collected as a part of the tax apportioned. If the court finds it is inequitable to apportion the expenses as provided in RCW 83.110.020, it may direct apportionment thereof equitably.

(4) If the court finds that the assessment of penalties and interest is due to delay caused by the negligence of the fiduciary, the court may charge the fiduciary with the amount of the assessed penalties and interest.

(5) In any suit or judicial proceeding to recover from any person interested in the estate the amount of the tax apportioned to the person in accordance with this chapter, the determination of the court in respect thereto is prima facie correct.

[2000 c 129 § 3; 1990 c 180 § 6; 1989 c 40 § 3; 1986 c 63 § 3.]

Notes:

Construction--Severability--1989 c 40: See note following RCW 83.110.010.

RCW 83.110.040 Collection of tax from persons interested in the estate--Security.

(1) The fiduciary or other person required to pay the tax may withhold from any property of the decedent in his or her possession, distributable to any person interested in the estate, the amount of tax attributable to his or her interest. If the property in possession of the fiduciary or other person required to pay the tax and distributable to any person interested in the estate is insufficient to satisfy the proportionate amount of the tax determined to be due from the person, the fiduciary or other person required to pay the tax may recover the deficiency from the person interested in the estate. If the property is not in the possession of the fiduciary or other person required to pay the tax, the fiduciary or the other person required to pay the tax may recover from any person interested in the estate the amount of the tax apportioned to the person in accordance with this chapter.

(2) If property held by the fiduciary or other person is distributed prior to final apportionment of the tax, the fiduciary or other person may require the distributee to provide a bond or other security for the apportionment liability in the form and amount prescribed by the fiduciary, with the approval of the court having jurisdiction of the administration of the estate.

[1986 c 63 § 4.]

RCW 83.110.050 Allowance for exemptions, deductions, and credits.

(1) In making an apportionment, allowances shall be made for any exemptions granted, any classification made of persons interested in the estate, and any deductions and credits allowed by the law imposing the tax.

(2) Any exemption or deduction allowed (a) by section 2057 of the Internal Revenue Code, (b) by reason of the relationship of any person to the decedent, or (c) by reason of the purposes of the gift inures to the benefit of the person bearing that relationship or receiving the gift. When an interest is subject to a prior present interest which is not allowable as a deduction, the tax apportionable against the present interest shall be paid from principal.

(3) Any deduction for property previously taxed and any credit for gift taxes or death taxes of a foreign country paid by the decedent or the decedent's estate inures to the proportionate benefit of all persons liable to apportionment.

(4) Any credit for inheritance, succession, or estate taxes or taxes in the nature thereof in respect to property or interests includable in the estate inures to the benefit of the persons or interests chargeable with the payment thereof to the extent that or in proportion that the credit reduces the tax.

(5) To the extent that property passing to or in trust for a surviving spouse or any charitable, public, or similar gift or bequest does not constitute an allowable deduction for purposes of the tax solely by reason of an inheritance tax or other death tax imposed upon and deductible from the property, the property shall not be included in the computation provided for in this chapter, and to that extent no apportionment shall be made against the property. This does not apply in any instance where the result under section 2053(d) of the Internal Revenue Code relates to deduction for state death taxes on transfers for public, charitable, or religious uses. To the extent the amount otherwise allowed as a deduction under section 2057 of the Internal Revenue Code does not constitute an allowable deduction for purposes of the tax solely by reason of an inheritance tax or other death tax imposed upon and deductible from the amount, the amount shall not be included in the computation provided for in this chapter, and to that extent no apportionment shall be made against the amount.

(6) In the case of qualified real property or a qualified family-owned business interest, the apportionment of the tax shall be based on the values that would have been used to determine the tax without regard to section 2032A or 2057 of the Internal Revenue Code. The reduction in the tax attributable to the application of section 2032A or 2057 shall inure as follows:

(a) First to the benefit of the qualified heirs in proportion to their relative interests in the qualified real property or qualified family-owned business interest, until the tax attributable to the qualified real property or qualified family-owned business interest is reduced to zero;

(b) Then to the qualified heirs in proportion to their relative interests in other property of the estate, until the tax attributable to the property is reduced to zero; and

(c) Then to other persons interested in the estate in proportion to their relative interests in other property of the estate.

(7) Any extension in the payment of a part of the tax under any provision of the Internal

Revenue Code shall inure to the benefit of, and the tax subject to the extension shall be equitably apportioned among, the persons receiving the property relating to the extension. Any tax benefit derived from the interest paid with respect to the tax shall be equitably apportioned among the persons receiving the property.

[2000 c 129 § 4; 1993 c 73 § 11; 1989 c 40 § 4; 1986 c 63 § 5.]

Notes:

Construction--Severability--1989 c 40: See note following RCW 83.110.010.

RCW 83.110.060 Apportionment between temporary and remainder interests.

No interest in income and no estate for years or for life or other temporary interest in any property or fund is subject to apportionment as between the temporary interest and the remainder. The tax on the temporary interest and the tax, if any, on the remainder is chargeable against the corpus of the property or funds subject to the temporary interest and remainder. No tax shall be paid from a charitable remainder annuity trust or a charitable remainder unitrust described in section 664 of the Internal Revenue Code.

[2000 c 129 § 5; 1989 c 40 § 5; 1986 c 63 § 6.]

Notes:

Construction--Severability--1989 c 40: See note following RCW 83.110.010.

RCW 83.110.070 Time for recovery of tax from persons interested in the estate--Exoneration of fiduciary--Recovery of uncollectible taxes.

Neither the fiduciary nor other person required to pay the tax is under any duty to institute any suit or proceeding to recover from any person interested in the estate the amount of the tax apportioned to that person until the expiration of the three months next following final determination of the tax. A fiduciary or other person required to pay the tax who institutes the suit or proceeding within a reasonable time after the three months' period is not subject to any liability or surcharge because any portion of the tax apportioned to any person interested in the estate was collectible at a time following the death of the decedent but thereafter became uncollectible. If the fiduciary or other person required to pay the tax cannot collect from any person interested in the estate the amount of the tax apportioned to the person, the amount not recoverable shall be paid from the residuary estate. To the extent that the residuary estate is not adequate, the balance shall be equitably apportioned among the other persons interested in the estate who are subject to apportionment.

[1986 c 63 § 7.]

RCW 83.110.080 Action by nonresident--Reciprocity.

Subject to this section a fiduciary acting in another state or a person required to pay the tax who is domiciled in another state may institute an action in the courts of this state and may

recover a proportionate amount of the federal estate tax or an estate tax payable to another state or of a death duty due by a decedent's estate to another state from a person interested in the estate who is either domiciled in this state or who owns property in this state subject to attachment or execution. For the purposes of the action the determination of apportionment by the court having jurisdiction of the administration of the decedent's estate in the other state is prima facie correct. The provisions of this section apply only if the state in which the determination of apportionment was made affords a substantially similar remedy.

[1986 c 63 § 8.]

RCW 83.110.090 Coordination with federal law.

If the liabilities of persons interested in the estate as prescribed by this chapter differ from those which result under the federal estate tax law, for example, section 2206, 2207, 2207A, or 2207B of the Internal Revenue Code, the liabilities imposed by the federal law will control and the balance of this chapter shall apply as if the resulting liabilities had been prescribed in this chapter. Nothing in this chapter affects the right of a personal representative to recover payments due an estate pursuant to the provisions of the Internal Revenue Code.

[2000 c 129 § 6; 1989 c 40 § 6; 1986 c 63 § 9.]

Notes:

Construction--Severability--1989 c 40: See note following RCW 83.110.010.

RCW 83.110.900 Construction.

This chapter shall be construed to effectuate its general purpose to make uniform the law of those states which enact it.

[1986 c 63 § 10.]

RCW 83.110.901 Short title.

This chapter may be cited as the uniform estate tax apportionment act.

[1986 c 63 § 11.]

RCW 83.110.902 Captions.

As used in this chapter, section captions constitute no part of the law.

[1986 c 63 § 13.]

RCW 83.110.903 Application.

This chapter does not apply to taxes due on account of the death of decedents dying prior to January 1, 1987, or on or after January 1, 1987, if at all times after June 11, 1986, the decedent

was not competent to change the disposition of his or her property by will.

[1988 c 64 § 26; 1986 c 63 § 14.]

Notes:

Retrospective application--1988 c 64 § 26: "Section 26 of this act applies retrospectively to January 1, 1987." [1988 c 64 § 33.]

Captions--Severability--1988 c 64: See RCW 83.100.904 and 83.100.905.

RCW 83.110.904 Severability--1986 c 63.

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

[1986 c 63 § 12.]

**Title 84 RCW
PROPERTY TAXES**

Chapters

- 84.04 Definitions.**
- 84.08 General powers and duties of department of revenue.**
- 84.09 General provisions.**
- 84.12 Assessment and taxation of public utilities.**
- 84.14 New and rehabilitated multiple-unit dwellings in urban centers.**
- 84.16 Assessment and taxation of private car companies.**
- 84.20 Easements of public utilities.**
- 84.26 Historic property.**
- 84.33 Timber and forest lands.**
- 84.34 Open space, agricultural, timber lands--Current use--Conservation futures.**
- 84.36 Exemptions.**
- 84.38 Deferral of special assessments and/or property taxes.**
- 84.40 Listing of property.**
- 84.41 Revaluation of property.**
- 84.44 Taxable situs.**
- 84.48 Equalization of assessments.**
- 84.52 Levy of taxes.**
- 84.55 Limitations upon regular property taxes.**
- 84.56 Collection of taxes.**
- 84.60 Lien of taxes.**
- 84.64 Lien foreclosure.**
- 84.68 Recovery of taxes paid or property sold for taxes.**
- 84.69 Refunds.**
- 84.70 Destroyed property--Abatement or refund.**

84.72 Federal payments in lieu of taxes.

84.98 Construction.

Notes:

Additional provisions relating to taxes, see titles pertaining to particular taxing authorities, i.e., cities, counties, school districts, etc.

Building permits, new construction: Chapter 36.21 RCW.

Burying place exempt from execution: RCW 68.24.220.

Cemetery associations, nonprofit: RCW 68.20.110, 68.20.120.

Cities, unfit buildings: Chapter 35.80 RCW.

Cities and towns, prepayment by taxpayer of taxes and assessments owed to: RCW 35.21.650.

Columbia Basin project: RCW 89.12.120.

Conservation districts: Chapter 89.08 RCW.

Constitutional limitations generally: State Constitution Art. 2 § 40, Art. 7, Art. 11, §§ 9, 12.

Counties, prepayment and deposit of taxes and assessments: RCW 36.32.120.

Federal agencies and instrumentalities, taxation: State Constitution Art. 7 §§ 1, 3; Title 37 RCW.

Flood control district property: RCW 86.09.520.

Irrigation district property: RCW 87.03.260.

Lease of tax acquired property for underground storage of natural gas: RCW 80.40.070.

Limitation on levies: State Constitution Art. 7 § 2.

Local improvement trust property: RCW 35.53.010.

Olympic National Park: RCW 37.08.210.

Personal exemption not applicable to tax levied on such property: RCW 6.15.010.

Privilege taxes: Chapter 54.28 RCW.

Public utility districts: RCW 54.16.080.

Qualifications for persons assessing real property--Examination: RCW 36.21.015.

Rainier National Park: RCW 37.08.200.

Real estate, excise tax on transfer: Chapters 82.45 and 82.46 RCW.

Savings and loan associations: RCW 33.28.040.

Tax returns, remittances, etc., filing and receipt: RCW 1.12.070.

Taxing districts, general indebtedness limitation: Chapter 39.36 RCW.

Termination of tax preferences: Chapter 43.136 RCW.

Urban renewal: Chapter 35.81 RCW.

Washington Principal and Income Act: Chapter 11.104 RCW.

**Chapter 84.04 RCW
DEFINITIONS**

Sections

84.04.010	Introductory.
84.04.020	"Assessed valuation of taxable property," and allied terms.
84.04.030	"Assessed value of property."
84.04.040	"Assessment year," "fiscal year."
84.04.045	"County auditor."
84.04.047	"Department."
84.04.050	"Householder."

84.04.055	"Legal description."
84.04.060	"Money," "moneys."
84.04.065	Number and gender.
84.04.070	"Oath," "swear."
84.04.075	"Person."
84.04.080	"Personal property."
84.04.090	"Real property."
84.04.095	Classification of components of irrigation systems.
84.04.100	"Tax" and derivatives.
84.04.120	"Taxing district."
84.04.130	"Tract," "lot," etc.
84.04.140	"Regular property taxes," "regular property tax levies."
84.04.150	"Computer software" and allied terms.

RCW 84.04.010 Introductory.

Unless otherwise expressly provided or unless the context indicates otherwise, terms used in this title shall have the meaning given to them in this chapter.

[1961 c 15 § 84.04.010.]

RCW 84.04.020 "Assessed valuation of taxable property," and allied terms.

The terms "assessed valuation of taxable property", "valuation of taxable property", "value of taxable property", "taxable value of property", "property assessed" and "value" whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in RCW 84.04.030.

[1961 c 15 § 84.04.020. Prior: 1919 c 142 § 2; RRS § 11227.]

RCW 84.04.030 "Assessed value of property."

"Assessed value of property" shall be held and construed to mean the aggregate valuation of the property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy.

[2001 c 187 § 2; 1997 c 3 § 102 (Referendum Bill No. 47, approved November 4, 1997); 1961 c 15 § 84.04.030. Prior: (i) 1925 ex.s. c 130 § 3; RRS § 11107. (ii) 1919 c 142 § 1, part; RRS § 11226, part.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.04.040 "Assessment year," "fiscal year."

The assessment year contemplated in this title and the fiscal year contemplated in this title shall commence on January 1st and end on December 31st in each year.

[1961 c 15 § 84.04.040. Prior: 1939 c 206 § 39; 1925 ex.s. c 130 § 81; 1897 c 71 § 66; 1893 c 124 § 67; 1890 p 560 § 82; RRS § 11242.]

RCW 84.04.045 "County auditor."

"County auditor" shall be construed to mean registrar or recorder, whenever it shall be necessary to use the same to the proper construction of this title.

[1961 c 15 § 84.04.045. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.047 "Department."

"Department" means the department of revenue of the state of Washington.

[1979 c 107 § 25.]

RCW 84.04.050 "Householder."

"Householder" shall be taken to mean and include every person, married or single, who resides within the state of Washington being the owner or holder of an estate or having a house or place of abode, either as owner or lessee.

[1961 c 15 § 84.04.050. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.055 "Legal description."

"Legal description" shall be given its commonly accepted meaning, but for property tax purposes, the parcel number is sufficient for the legal description.

[1989 c 378 § 6.]

RCW 84.04.060 "Money," "moneys."

"Money" or "moneys" shall be held to mean coin or paper money issued by the United States government.

[1998 c 106 § 12; 1961 c 15 § 84.04.060. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.065 Number and gender.

Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.

[1961 c 15 § 84.04.065. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.070 "Oath," "swear."

"Oath" may be held to mean affirmation, and the word "swear" may be held to mean affirm.

[1961 c 15 § 84.04.070. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.075 "Person."

"Person" shall be construed to include firm, company, association or corporation.

[1961 c 15 § 84.04.075. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.080 "Personal property."

"Personal property" for the purposes of taxation, shall be held and construed to embrace and include, without especially defining and enumerating it, all goods, chattels, stocks, estates or moneys; all standing timber held or owned separately from the ownership of the land on which it may stand; all fish trap, pound net, reef net, set net and drag seine fishing locations; all leases of real property and leasehold interests therein for a term less than the life of the holder; all improvements upon lands the fee of which is still vested in the United States, or in the state of Washington; all gas and water mains and pipes laid in roads, streets or alleys; and all property of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property for the purpose of taxation and as being subject to the laws and under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad: PROVIDED, That mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and taxing district bonds and warrants shall not be considered as property for the purpose of this title, and no deduction shall hereafter be made or allowed on account of any indebtedness owed.

[1961 c 15 § 84.04.080. Prior: 1925 ex.s. c 130 § 5, part; 1907 c 108 §§ 1, 2; 1907 c 48 § 1, part; 1901 ex.s. c 2 § 1, part; 1897 c 71 § 3, part; 1895 c 176 § 1, part; 1893 c 124 § 3, part; 1891 c 140 § 3, part; 1890 p 530 § 3, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; 1871 p 37 § 1, part; 1869 p 176 § 3, part; 1854 p 332 § 4, part; RRS § 11109, part.]

Notes:

Fox, mink, marten declared personalty: RCW 16.72.030.

RCW 84.04.090 "Real property."

The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise, and all buildings, structures or improvements or other fixtures of whatsoever kind thereon, except improvements upon lands the fee of which is still vested in the United States, or in the state of Washington, and all rights and privileges thereto belonging or in any wise appertaining, except leases of real property and leasehold interests therein for a term less than the life of the holder; and all substances in and under the same; all standing timber growing thereon, except standing timber owned separately from the ownership of the land upon which the same may stand or be growing; and all property which the law defines or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law for the purposes of taxation. The term real property shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being permanently fixed in location upon land owned or leased by the owner of the mobile home and placed on a permanent foundation (posts or blocks) with fixed pipe connections with sewer, water, or other utilities: PROVIDED, That a mobile home located on land leased by the owner of the mobile home shall be subject to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040.

[1987 c 155 § 1; 1985 c 395 § 2; 1971 ex.s. c 299 § 70; 1961 c 15 § 84.04.090. Prior: 1925 ex.s. c 130 § 4; 1897 c 71 § 2; 1893 c 124 § 2; 1891 c 140 § 2; 1890 p 530 § 2; 1886 p 48 § 2, part; Code 1881 § 2830, part; 1871 p 37 § 2; 1869 p 176 § 2; RRS § 11108.]

Notes:

Effective date--1971 ex.s. c 299: See RCW 82.50.901(3).

Severability--1971 ex.s. c 299: See note following RCW 82.04.050.

RCW 84.04.095 Classification of components of irrigation systems.

Notwithstanding RCW 84.04.080 and 84.04.090, the department shall classify, by rule, the components of irrigation systems as real or personal property for purposes of taxation under this title.

[1987 c 319 § 8.]

RCW 84.04.100 "Tax" and derivatives.

The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes.

[1961 c 15 § 84.04.100. Prior: 1925 ex.s. c 130 § 1; 1897 c 71 § 1; 1893 c 124 § 1; RRS § 11105.]

RCW 84.04.120 "Taxing district."

"Taxing district" shall be held and construed to mean and include the state and any county, city, town, port district, school district, road district, metropolitan park district, water-sewer district or other municipal corporation, now or hereafter existing, having the power

or authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

[1999 c 153 § 69; 1961 c 15 § 84.04.120. Prior: (i) 1919 c 142 § 1, part; RRS § 11226, part. (ii) 1925 ex.s. c 130 § 2; RRS § 11106.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.

RCW 84.04.130 "Tract," "lot," etc.

"Tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands" shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person or company.

[1961 c 15 § 84.04.130. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

RCW 84.04.140 "Regular property taxes," "regular property tax levies."

The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax levy by or for a taxing district which levy is subject to the aggregate limitation set forth in RCW 84.52.043 and 84.52.050, as now or hereafter amended, or which is imposed by or for a port district or a public utility district.

[1973 1st ex.s. c 195 § 88; 1971 ex.s. c 288 § 13.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.04.150 "Computer software" and allied terms.

(1) "Computer software" is a set of directions or instructions that exist in the form of machine-readable or human-readable code, is recorded on physical or electronic medium, and directs the operation of a computer system or other machinery or equipment. "Computer software" includes the associated documentation that describes the code and its use, operation, and maintenance and typically is delivered with the code to the user. "Computer software" does not include data bases.

A "data base" is text, data, or other information that may be accessed or managed with the aid of computer software but that does not itself have the capacity to direct the operation of a computer system or other machinery or equipment.

(2) "Custom computer software" is computer software that is designed for a single person's or a small group of persons' specific needs. "Custom computer software" includes modifications to canned computer software and can be developed in-house by the user, by

outside developers, or by both.

A group of four or more persons is presumed not to be a small group of persons for the purposes of this subsection unless each of the persons is affiliated through common control and ownership. The department may by rule provide a definition of small group and affiliates consistent with this subsection.

For purposes of this subsection, "person" has the meaning given in RCW 82.04.030.

(3) "Canned computer software," occasionally known as prewritten or standard software, is computer software that is designed for and distributed "as is" for multiple persons who can use it without modifying its code and that is not otherwise considered custom computer software.

(4) "Embedded software" is computer software that resides permanently on some internal memory device in a computer system or other machinery or equipment, that is not removable in the ordinary course of operation, and that is of a type necessary for the routine operation of the computer system or other machinery or equipment. "Embedded software" may be either canned or custom computer software.

(5) "Retained rights" are any and all rights, including intellectual property rights such as those rights arising from copyrights, patents, and trade secret laws, that are owned or are held under contract or license by a computer software developer, author, inventor, publisher, licensor, sublicensor, or distributor.

(6) A "golden" or "master" copy of computer software is a copy of computer software from which a computer software developer, author, inventor, publisher, licensor, sublicensor, or distributor makes copies for sale or license.

[1991 sp.s. c 29 § 2.]

Notes:

Findings--Intent--1991 sp.s. c 29: "(1) The legislature finds that:

(a) Computer software is a class of personal property that is itself comprised of several different subclasses of personal property which can be distinguished by their use, development, distribution, and relationship to hardware, and includes custom software, canned software, and embedded software;

(b) Because different classes of software serve different needs, may be used by different taxpayers, and present different administrative burdens on both the state and the citizens of the state of Washington, the different classes of software should be treated differently for tax purposes;

(c) Canned software should continue to be subject to property tax, but, because of its rapid obsolescence, should be subject to tax for only two years; and the taxable interest should reside with the end user;

(d) Canned software that has been modified should continue to be taxable on the canned portion of the software;

(e) Embedded software should continue to be taxed as part of the machinery or equipment of which it is a part;

(f) Custom software should be exempt from taxation, in part because of the difficulty in accurately and uniformly determining the value of such software;

(g) Retained rights in computer software should be exempt from the property tax in part because of the difficulty in accurately and uniformly determining the value of such software, the difficulty in determining the scope and situs of such rights, and the adverse economic consequences to the state of taxing such rights; and

(h) So-called "golden" or "master" copies of software should be exempt from property tax like business inventory.

(2) It is the intent of the legislature that:

(a) The voluntary compliance nature of the personal property tax system should be preserved and nothing in this act shall be construed to reduce the taxpayer's obligation to fully and accurately list all taxable computer software;

(b) Computer software should be listed and assessed for property taxes payable in 1991 and 1992 in the same manner and to the same extent as computer software was listed and assessed for taxes due in 1989;

(c) The definition of custom software, golden or master copies, and retained rights shall be liberally construed in accordance with the purposes of this act;

(d) This act shall provide fairness, equity, and uniformity in the property tax treatment of each class of computer software in the state of Washington; and

(e) No inference should be taken from this act regarding the application of the property tax to data bases." [1991 sp.s. c 29 § 1.]

Severability--1991 sp.s. c 29: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1991 sp.s. c 29 § 8.]

Application--Taxes collected in 1993--1991 sp.s. c 29: "Sections 2 through 4 and 6 of this act apply to taxes levied for collection in 1993, and thereafter." [1991 sp.s. c 29 § 9.]

Chapter 84.08 RCW

GENERAL POWERS AND DUTIES OF DEPARTMENT OF REVENUE

Sections

84.08.005	Adoption of provisions of chapter 82.01 RCW.
84.08.010	Powers of department of revenue--General supervision--Rules and processes--Visitation of counties.
84.08.020	Additional powers--To advise county and local officers--Books and blanks--Reports.
84.08.030	Additional powers--To test work of assessors--Supplemental assessment lists--Audits.
84.08.040	Additional powers--To keep valuation records--Access to files of other public offices.
84.08.050	Additional powers--Access to books and records--Hearings--Investigation of complaints.
84.08.060	Additional powers--Power over county boards of equalization--Reconvening--Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
84.08.070	Rules and regulations authorized.
84.08.080	Department to decide questions of interpretation.
84.08.115	Department to prepare explanation of property tax system.
84.08.120	Duty to obey orders of department of revenue.
84.08.130	Appeals from county board of equalization to board of tax appeals--Notice.
84.08.140	Appeals from levy of taxing district to department of revenue.
84.08.190	Assessors to meet with department of revenue.
84.08.210	Confidentiality and privilege of tax information--Exceptions--Penalty.

Notes:

Constitutional limitations on taxation: State Constitution Art. 2 § 40, Art. 7, Art. 11, §§ 9, 12.

Public bodies may retain collection agencies to collect public debts--Fees: RCW 19.16.500.

Taxing districts, general limitation of indebtedness: Chapter 39.36 RCW.

RCW 84.08.005 Adoption of provisions of chapter 82.01 RCW.

The provisions of chapter 82.01 RCW, as now or hereafter amended, apply to Title 84

RCW as fully as though they were set forth herein.

[1961 c 15 § 84.08.005.]

RCW 84.08.010 Powers of department of revenue--General supervision--Rules and processes--Visitation of counties.

The department of revenue shall:

(1) Exercise general supervision and control over the administration of the assessment and tax laws of the state, over county assessors, and county boards of equalization, and over boards of county commissioners, county treasurers and county auditors and all other county officers, in the performance of their duties relating to taxation, and perform any act or give any order or direction to any county board of equalization or to any county assessor or to any other county officer as to the valuation of any property, or class or classes of property in any county, township, city or town, or as to any other matter relating to the administration of the assessment and taxation laws of the state, which, in the department's judgment may seem just and necessary, to the end that all taxable property in this state shall be listed upon the assessment rolls and valued and assessed according to the provisions of law, and equalized between persons, firms, companies and corporations, and between the different counties of this state, and between the different taxing units and townships, so that equality of taxation and uniformity of administration shall be secured and all taxes shall be collected according to the provisions of law.

(2) Formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the same taxing unit. The department of revenue shall furnish to each county assessor a copy of the rules and processes so formulated. The department of revenue may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all county assessors of such changes.

(3) Visit the counties in the state, unless prevented by necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered.

[1975 1st ex.s. c 278 § 147; 1961 c 15 § 84.08.010. Prior: 1939 c 206 §§ 4, part and 5, part; 1935 c 127 § 1, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS §§ 11091 (first), part and 11091 (second), part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.020 Additional powers--To advise county and local officers--Books and blanks--Reports.

The department of revenue shall:

(1) Confer with, advise and direct assessors, boards of equalization, county boards of commissioners, county treasurers, county auditors and all other county and township officers as to their duties under the law and statutes of the state, relating to taxation, and direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and the collection of taxes, and cause complaint to be made against any of such public officers in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said department or any member thereof may call upon prosecuting attorneys or the attorney general, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.

(2) Prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and change such forms when prescribed by law, and recommend to the legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall be accompanied by carefully prepared bill or bills for this end.

(3) Require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of public funds for all purposes, and other information which said department of revenue may request.

[1975 1st ex.s. c 278 § 148; 1961 c 15 § 84.08.020. Prior: 1939 c 206 § 5, part; 1935 c 127 § 1, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS § 11091 (second), part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.030 Additional powers--To test work of assessors--Supplemental assessment lists--Audits.

The department of revenue shall examine and test the work of county assessors at any time, and have and possess all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the department of revenue to place such property on the assessment list, or to correct such incorrect assessment or valuation the department of revenue shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the department of revenue to be placed on the assessment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent

therewith, and shall be submitted therewith to the county board of equalization. As part of the examining and testing of the work of county assessors to be accomplished pursuant to this section, the department of revenue shall audit state-wide at least one-half of one percent of all personal property accounts listed each calendar year.

[1975-'76 2nd ex.s. c 94 § 1; 1967 ex.s. c 149 § 30; 1961 c 15 § 84.08.030. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first).]

Notes:

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.08.040 Additional powers--To keep valuation records--Access to files of other public offices.

The department of revenue shall secure, tabulate, and keep records of valuations of all classes of property throughout the state, and for that purpose, shall have access to all records and files of state offices and departments and county and municipal offices and shall require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of property of public service corporations for rate making purposes to file reports with the department of revenue, giving such information as to such valuation and the source thereof: PROVIDED, That the nature and kind of the tabulations, records of valuation and requirements from public officers, as stated herein, shall be in such form, and cover such valuations, as the department of revenue shall prescribe.

[1975 1st ex.s. c 278 § 149; 1961 c 15 § 84.08.040. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first), part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.050 Additional powers--Access to books and records--Hearings--Investigation of complaints.

The department of revenue shall:

(1) Require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects so that the department may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said department, or any employee thereof designated by said department for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation,

examination and/or listing at any and all times by the department or by any employee thereof designated by said department.

(2) Summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: PROVIDED, HOWEVER, No person shall be required to testify outside of the county in which the taxpayer's residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the superior court and be served by the sheriff of the proper county, and such service certified by him to said department without compensation therefor. Persons appearing before said department in obedience to a summons shall in the discretion of the department receive the same compensation as witnesses in the superior court.

Any member of the department or any employee thereof designated for that purpose may administer oaths to witnesses.

In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of subsections (1) and (2) of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

(3) Thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is unequal or oppressive.

[1973 c 95 § 8; 1961 c 15 § 84.08.050. Prior: 1939 c 206 § 5, part; 1935 c 127 § 1, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS § 11091 (second), part.]

RCW 84.08.060 Additional powers--Power over county boards of equalization--Reconvening--Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.

The department of revenue shall have power to direct and to order any county board of equalization to raise or lower the valuation of any taxable property, or to add any property to the assessment list, or to perform or complete any other duty required by statute. The department of revenue may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the department of revenue and may make such orders as it shall determine to be just and necessary. The department may require any county board of equalization to reconvene at any time for the purpose of performing or completing any duty or taking any action it might lawfully have performed or taken at any of its previous meetings. No board may be reconvened later than three years after the date of adjournment of its regularly convened session. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the department of revenue, the

department of revenue shall have power to take any other appropriate action, or to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: PROVIDED, That in all cases where the department of revenue shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the department of revenue shall not proceed to raise such valuation or add such property to the assessment list until a period of five days shall have elapsed subsequent to the date of the last publication of such notice: PROVIDED FURTHER, That appeals to the board of tax appeals by any taxpayer or taxing unit concerning any action of the county board of equalization shall not raise the valuation of the property to an amount greater than the larger of either the valuation of the property by the county assessor or the valuation of the property assigned by the county board of equalization. Such notice shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the department of revenue and shall state that the department of revenue proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated. The necessary expense incurred by the department of revenue in making such reassessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as reassessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county upon the order of the department of revenue.

[1988 c 222 § 9; 1982 1st ex.s. c 46 § 11; 1975 1st ex.s. c 278 § 150; 1961 c 15 § 84.08.060. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first), part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.070 Rules and regulations authorized.

The department of revenue shall make such rules and regulations as may be necessary to carry out the powers granted by this chapter, and for conducting hearings and other proceedings before it.

[1975 1st ex.s. c 278 § 151; 1961 c 15 § 84.08.070. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first), part. FORMER PART OF SECTION: 1935 c 123 § 18 now codified as RCW 84.12.390.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.080 Department to decide questions of interpretation.

The department of revenue shall, with the advice of the attorney general, decide all questions that may arise in reference to the true construction or interpretation of this title, or any part thereof, with reference to the powers and duties of taxing district officers, and such decision shall have force and effect until modified or annulled by the judgment or decree of a court of competent jurisdiction.

[1975 1st ex.s. c 278 § 152; 1961 c 15 § 84.08.080. Prior: 1925 ex.s. c 130 § 111; 1897 c 71 § 92; 1895 c 176 § 20; 1893 c 124 § 95; RRS § 11272.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.115 Department to prepare explanation of property tax system.

(1) The department shall prepare a clear and succinct explanation of the property tax system, including but not limited to:

- (a) The standard of true and fair value as the basis of the property tax.
- (b) How the assessed value for particular parcels is determined.
- (c) The procedures and timing of the assessment process.
- (d) How district levy rates are determined, including the limit under chapter 84.55 RCW.
- (e) How the composite tax rate is determined.
- (f) How the amount of tax is calculated.
- (g) How a taxpayer may appeal an assessment, and what issues are appropriate as a basis of appeal.
- (h) A summary of tax exemption and relief programs, along with the eligibility standards and application processes.

(2) Each county assessor shall provide copies of the explanation to taxpayers on request, free of charge. Each revaluation notice shall include information regarding the availability of the explanation.

[1997 c 3 § 207 (Referendum Bill No. 47, approved November 4, 1997); 1991 c 218 § 2.]

Notes:

Intent--1997 c 3 §§ 201-207: See note following RCW 84.55.010.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1991 c 218: See note following RCW 36.21.015.

RCW 84.08.120 Duty to obey orders of department of revenue.

It shall be the duty of every public officer to comply with any lawful order, rule or regulation of the department of revenue made under the provisions of this title, and whenever it shall appear to the department of revenue that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation or to the levy or collection of taxes has failed to comply with the provisions of this title or with any other law

relating to such duties or the rules of the department made in pursuance thereof, the department after a hearing on the facts may issue its order directing such public officer or employee to comply with such provisions of law or of its rules, and if such public officer or employee for a period of ten days after service on him of the department's order shall neglect or refuse to comply therewith, the department of revenue may apply to a judge of the superior court or court commissioner of the county in which said public officer or employee holds office for an order returnable within five days from the date thereof to compel such public officer or employee to comply with such provisions of law or of the department's order, or to show cause why he should not be compelled so to do, and any order issued by the judge pursuant thereto shall be final. The remedy herein provided shall be cumulative and shall not exclude the department of revenue from exercising any power or rights otherwise granted.

[1975 1st ex.s. c 278 § 155; 1961 c 15 § 84.08.120. Prior: 1939 c 206 § 7; 1927 c 280 § 12; 1925 c 18 § 12; RRS § 11102.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.130 Appeals from county board of equalization to board of tax appeals--Notice.

(1) Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the board of tax appeals in accordance with RCW 1.12.070 a notice of appeal within thirty days after the mailing of the decision of such board of equalization, which notice shall specify the actions complained of; and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization. There shall be no fee charged for the filing of an appeal. The board shall transmit a copy of the notice of appeal to all named parties within thirty days of its receipt by the board. Appeals which are not filed as provided in this section shall be dismissed. The board of tax appeals shall require the board appealed from to file a true and correct copy of its decision in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

(2) The board of tax appeals may enter an order, pursuant to subsection (1) of this section, that has effect up to the end of the assessment cycle used by the assessor, if there has been no intervening change in the value during that time.

[1998 c 54 § 3; 1994 c 301 § 18; 1992 c 206 § 10; 1989 c 378 § 7; 1988 c 222 § 8; 1977 ex.s. c 290 § 1; 1975 1st ex.s. c 278 § 156; 1961 c 15 § 84.08.130. Prior: 1939 c 206 § 6; 1927 c 280 § 6; 1925 c 18 § 6; RRS § 11092.]

Notes:

Effective date--1992 c 206: See note following RCW 82.04.170.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Evidence submission in advance of hearing: RCW 82.03.200.

Limitation on increase in property value in appeals to board of tax appeals from county board of equalization:
RCW 84.08.060.

RCW 84.08.140 Appeals from levy of taxing district to department of revenue.

Any taxpayer feeling aggrieved by the levy or levies of any taxing district except levies authorized by a vote of the voters of the district may appeal therefrom to the department of revenue as hereinafter provided. Such taxpayer, upon the execution of a bond, with two or more sufficient sureties to be approved by the county auditor, payable to the state of Washington, in the penal sum of two hundred dollars and conditioned that if the petitioner shall fail in his appeal for a reduction of said levy or levies the taxpayer will pay the taxable costs of the hearings hereinafter provided, not exceeding the amount of such bond, may file a written complaint with the county auditor wherein such taxing district is located not later than ten days after the making and entering of such levy or levies, setting forth in such form and detail as the department of revenue shall by general rule prescribe, the taxpayer's objections to such levy or levies. Upon the filing of such complaint, the county auditor shall immediately transmit a certified copy thereof, together with a copy of the budget or estimates of such taxing district as finally adopted, including estimated revenues and such other information as the department of revenue shall by rule require, to the department of revenue. The department of revenue shall fix a date for a hearing on said complaint at the earliest convenient time after receipt of said record, which hearing shall be held in the county in which said taxing district is located, and notice of such hearing shall be given to the officials of such taxing district, charged with determining the amount of its levies, and to the taxpayer on said complaint by registered mail at least five days prior to the date of said hearing. At such hearings all interested parties may be heard and the department of revenue shall receive all competent evidence. After such hearing, the department of revenue shall either affirm or decrease the levy or levies complained of, in accordance with the evidence, and shall thereupon certify its action with respect thereto to the county auditor, who, in turn, shall certify it to the taxing district or districts affected, and the action of the department of revenue with respect to such levy or levies shall be final and conclusive.

[1994 c 301 § 19; 1975 1st ex.s. c 278 § 157; 1961 c 15 § 84.08.140. Prior: 1927 c 280 § 8; 1925 c 18 § 8; RRS § 11098.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.190 Assessors to meet with department of revenue.

For the purpose of instruction on the subject of taxation, the county assessors of the state shall meet with the department of revenue at the capital of the state, or at such place within the state as they may determine at their previous meeting, on the second Monday of October of each year or on such other date as may be fixed by the department of revenue. Each assessor shall be paid by the county of his residence his actual expenses in attending such meeting, upon presentation to the county auditor of proper vouchers.

[1975 1st ex.s. c 278 § 158; 1961 c 15 § 84.08.190. Prior: 1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1911 c 12 § 1; RRS § 11140, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.210 Confidentiality and privilege of tax information--Exceptions--Penalty.

(1) For purposes of this section, "tax information" means confidential income data and proprietary business information obtained by the department in the course of carrying out the duties now or hereafter imposed upon it in this title that has been communicated in confidence in connection with the assessment of property and that has not been publicly disseminated by the taxpayer, the disclosure of which would be either highly offensive to a reasonable person and not a legitimate concern to the public or would result in an unfair competitive disadvantage to the taxpayer.

(2) Tax information is confidential and privileged, and except as authorized by this section, neither the department nor any other person may disclose tax information.

(3) Subsection (2) of this section, however, does not prohibit the department from:

(a) Disclosing tax information to any county assessor or county treasurer;

(b) Disclosing tax information in a civil or criminal judicial proceeding or an administrative proceeding in respect to taxes or penalties imposed under this title or Title 82 RCW or in respect to assessment or valuation for tax purposes of the property to which the information or facts relate;

(c) Disclosing tax information with the written permission of the taxpayer;

(d) Disclosing tax information to the proper officer of the tax department of any state responsible for the imposition or collection of property taxes, or for the valuation of property for tax purposes, if the other state grants substantially similar privileges to the proper officers of this state;

(e) Disclosing tax information that is also maintained by another Washington state or local governmental agency as a public record available for inspection and copying under chapter 42.17 RCW or is a document maintained by a court of record not otherwise prohibited from disclosure;

(f) Disclosing tax information to a peace officer as defined in RCW 9A.04.110 or county prosecutor, for official purposes. The disclosure may be made only in response to a search warrant, subpoena, or other court order, unless the disclosure is for the purpose of criminal tax enforcement. A peace officer or county prosecutor who receives the tax information may disclose the tax information only for use in the investigation and a related court proceeding, or in the court proceeding for which the tax information originally was sought; or

(g) Disclosing information otherwise available under chapter 42.17 RCW.

(4) A violation of this section constitutes a gross misdemeanor.

[1997 c 239 § 1.]

Chapter 84.09 RCW

GENERAL PROVISIONS

Sections

84.09.010	Nomenclature--Taxes designated as taxes of year in which payable.
84.09.020	Abbreviations authorized.
84.09.030	Taxing district boundaries--Establishment.
84.09.035	Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district--Date effective.
84.09.037	School district boundary changes.
84.09.040	Penalty for nonperformance of duty by county officers.
84.09.050	Fees and costs allowed in civil actions against county officers.
84.09.060	Property tax advisor.
84.09.070	Authority of operating agencies to levy taxes.

RCW 84.09.010 Nomenclature--Taxes designated as taxes of year in which payable.

All annual taxes and assessments of real and personal property shall hereafter be known and designated as taxes and assessments of the year in which such taxes and assessments, or the initial installment thereof, shall become due and payable.

[1961 c 15 § 84.09.010. Prior: 1939 c 136 § 2; RRS § 11112-2. Formerly RCW 84.08.150.]

RCW 84.09.020 Abbreviations authorized.

In all proceedings relative to the levy, assessment or collection of taxes, and any entries required to be made by any officer or by the clerk of the court, letters, figures and characters may be used to denote townships, ranges, sections, parts of sections, lots or blocks, or parts thereof, the year or years for which taxes were due, and the amount of taxes, assessments, penalties, interest and costs. Whenever the abbreviation "do." or the character "" or any other similar abbreviations or characters shall be used in any such proceedings, they shall be construed and held as meaning and being the same name, word, initial, letters, abbreviations, figure or figures, as the last one preceding such "do." and "" or other similar characters.

[1961 c 15 § 84.09.020. Prior: 1925 ex.s. c 130 § 112, part; 1897 c 71 § 93, part; 1893 c 124 § 97, part; RRS § 11273, part. Formerly RCW 84.08.170.]

RCW 84.09.030 Taxing district boundaries--Establishment.

Except as follows, the boundaries of counties, cities and all other taxing districts, for purposes of property taxation and the levy of property taxes, shall be the established official boundaries of such districts existing on the first day of March of the year in which the property tax levy is made.

The official boundaries of a newly incorporated taxing district shall be established at a different date in the year in which the incorporation occurred as follows:

- (1) Boundaries for a newly incorporated city shall be established on the last day of March

of the year in which the initial property tax levy is made, and the boundaries of a road district, library district, or fire protection district or districts, that include any portion of the area that was incorporated within its boundaries shall be altered as of this date to exclude this area, if the budget for the newly incorporated city is filed pursuant to RCW 84.52.020 and the levy request of the newly incorporated city is made pursuant to RCW 84.52.070. Whenever a proposed city incorporation is on the March special election ballot, the county auditor shall submit the legal description of the proposed city to the department of revenue on or before the first day of March;

(2) Boundaries for a newly incorporated port district shall be established on the first day of October if the boundaries of the newly incorporated port district are coterminous with the boundaries of another taxing district, as they existed on the first day of March of that year;

(3) Boundaries of any other newly incorporated taxing district shall be established on the first day of June of the year in which the property tax levy is made if the taxing district has boundaries coterminous with the boundaries of another taxing district, as they existed on the first day of March of that year;

(4) Boundaries for a newly incorporated water-sewer district shall be established on the fifteenth of June of the year in which the proposition under RCW 57.04.050 authorizing a water district excess levy is approved.

The boundaries of a taxing district shall be established on the first day of June if territory has been added to, or removed from, the taxing district after the first day of March of that year with boundaries coterminous with the boundaries of another taxing district as they existed on the first day of March of that year. However, the boundaries of a road district, library district, or fire protection district or districts, that include any portion of the area that was annexed to a city or town within its boundaries shall be altered as of this date to exclude this area. In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in such boundaries, is required by law to be filed in the office of the county auditor or other county official, said instrument shall be filed in triplicate. The officer with whom such instrument is filed shall transmit two copies to the county assessor.

No property tax levy shall be made for any taxing district whose boundaries are not established as of the dates provided in this section.

[1996 c 230 § 1613; 1994 c 292 § 4. Prior: 1989 c 378 § 8; 1989 c 217 § 1; prior: 1987 c 358 § 1; 1987 c 82 § 1; 1984 c 203 § 9; 1981 c 26 § 4; 1961 c 15 § 84.09.030; prior: 1951 c 116 § 1; 1949 c 65 § 1; 1943 c 182 § 1; 1939 c 136 § 1; Rem. Supp. 1949 § 11106-1. Formerly RCW 84.08.160.]

Notes:

Part headings not law--1996 c 230: See notes following RCW 57.02.001.

Findings--Intent--1994 c 292: See note following RCW 57.04.050.

Severability--1984 c 203: See note following RCW 35.43.140.

RCW 84.09.035 Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district--Date effective.

Notwithstanding the provisions of RCW 84.09.030, the boundaries of a library district, metropolitan park district, fire protection district, or public hospital district that withdraws an

area from its boundaries pursuant to RCW 27.12.355, 35.61.360, 52.04.056, or 70.44.235, which area has boundaries that are coterminous with the boundaries of a tax code area, shall be established as of the first day of October in the year in which the area is withdrawn.

[1989 c 378 § 9; 1987 c 138 § 5.]

RCW 84.09.037 School district boundary changes.

Each school district affected by a transfer of territory from one school district to another school district under chapter 28A.315 RCW shall retain its preexisting boundaries for the purpose of the collection of excess tax levies authorized under RCW 84.52.053 before the effective date of the transfer, for such tax collection years and for such excess tax levies as the state board of education may approve and order that the transferred territory shall either be subject to or relieved of such excess levies, as the case may be. For the purpose of all other excess tax levies previously authorized under chapter 84.52 RCW and all excess tax levies authorized under RCW 84.52.053 subsequent to the effective date of a transfer of territory, the boundaries of the affected school districts shall be modified to recognize the transfer of territory subject to RCW 84.09.030.

[1990 c 33 § 597; 1987 c 100 § 3.]

Notes:

Purpose--Statutory references--Severability--1990 c 33: See RCW 28A.900.100 through 28A.900.102.

RCW 84.09.040 Penalty for nonperformance of duty by county officers.

Every county auditor, county assessor and county treasurer who in any case refuses or knowingly neglects to perform any duty enjoined on him by this title, or who consents to or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true taxable value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction upon the complaint of any citizen who is a taxpayer; and the prosecuting attorney shall prosecute such suit to judgment and execution.

[1961 c 15 § 84.09.040. Prior: 1925 ex.s. c 130 § 109; 1897 c 71 § 89; 1893 c 124 § 92; RRS § 11270. Formerly RCW 84.56.410.]

RCW 84.09.050 Fees and costs allowed in civil actions against county officers.

Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any other officer, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is

brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action.

[1961 c 15 § 84.09.050. Prior: 1925 ex.s. c 130 § 110; 1897 c 71 § 90; 1893 c 124 § 93; RRS § 11271. Formerly RCW 84.56.420.]

RCW 84.09.060 Property tax advisor.

See RCW 84.48.140.

RCW 84.09.070 Authority of operating agencies to levy taxes.

Nothing in this title may be deemed to grant to any operating agency organized under chapter 43.52 RCW, or a project of any such operating agency, the authority to levy any tax or assessment not otherwise authorized by law.

[1983 2nd ex.s. c 3 § 56.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

**Chapter 84.12 RCW
ASSESSMENT AND TAXATION OF PUBLIC UTILITIES**

Sections

84.12.200	Definitions.
84.12.210	Property used but not owned deemed sole operating property of owning company.
84.12.220	Jurisdiction to determine operating, nonoperating property.
84.12.230	Annual reports to be filed.
84.12.240	Access to books and records.
84.12.250	Depositions may be taken.
84.12.260	Default valuation by department of revenue--Penalty--Estoppel.
84.12.270	Annual assessment--Sources of information.
84.12.280	Classification of real and personal property.
84.12.300	Valuation of interstate utility--Apportionment of system value to state.
84.12.310	Deduction of nonoperating property.
84.12.320	Persons bound by notice.
84.12.330	Assessment roll--Notice of valuation.
84.12.340	Hearings on assessment, time and place of.
84.12.350	Apportionment of value by department of revenue.
84.12.360	Basis of apportionment.
84.12.370	Certification to county assessor--Entry upon tax rolls.
84.12.380	Assessment of nonoperating property.
84.12.390	Rules and regulations.

RCW 84.12.200 Definitions.

For the purposes of this chapter and unless otherwise required by the context:

(1) "Department" without other designation means the department of revenue of the state of Washington.

(2) "Railroad company" means and includes any person owning or operating a railroad, street railway, suburban railroad or interurban railroad in this state, whether its line of railroad be maintained at the surface, or above or below the surface of the earth, or by whatever power its vehicles are transported; or owning any station, depot, terminal or bridge for railroad purposes, as owner, lessee or otherwise.

(3) "Airplane company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by aircraft, and engaged in the business of transporting persons and/or property for compensation, as owner, lessee or otherwise.

(4) "Electric light and power company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation, transmission or distribution of electricity in this state, and engaged in the business of furnishing, transmitting, distributing or generating electrical energy for light, heat or power for compensation as owner, lessee or otherwise.

(5) "Telegraph company" means and includes any person owning, controlling, operating or managing any telegraph or cable line in this state, with appliances for the transmission of messages, and engaged in the business of furnishing telegraph service for compensation, as owner, lessee or otherwise.

(6) "Telephone company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the transmission of communication by telephone in this state *through owned or controlled exchanges and/or switchboards, and engaged in the business of furnishing telephonic communication for compensation as owner, lessee or otherwise.

(7) "Gas company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the manufacture, transportation, or distribution of natural or manufactured gas in this state, and engaged for compensation in the business of furnishing gas for light, heat, power or other use, as owner, lessee or otherwise.

(8) "Pipe line company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance or transportation of oils, natural or manufactured gas and/or other substances, except water, by pipe line in this state, and engaged in such business for compensation, as owner, lessee or otherwise.

(9) "Logging railroad company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of forest products by rail in this state, and

engaged in the business of transporting forest products either as private carrier or carrier for hire.

(10) "Person" means and includes any individual, firm, copartnership, joint venture, association, corporation, trust, or any other group acting as a unit, whether mutual, cooperative or otherwise, and/or trustees or receivers appointed by any court.

(11) "Company" means and includes any railroad company, airplane company, electric light and power company, telegraph company, telephone company, gas company, pipe line company, or logging railroad company; and the term "companies" means and includes all of such companies.

(12) "Operating property" means and includes all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it means and includes a proportion of such personal property to be determined as in this chapter provided.

(13) "Nonoperating property" means all physical property owned by any company, other than that used during the preceding calendar year in the conduct of its operations. It includes all lands and/or buildings wholly used by any person other than the owning company. In cases where lands and/or buildings are used partially by the owning company in the conduct of its operations and partially by any other person not assessable under this chapter under lease, sublease, or other form of tenancy, the operating and nonoperating property of the company whose property is assessed hereunder shall be determined by the department of revenue in such manner as will, in its judgment, secure the separate valuation of such operating and nonoperating property upon a fair and equitable basis. The amount of operating revenue received from tenants or occupants of property of the owning company shall not be considered material in determining the classification of such property.

[1998 c 335 § 1; 1994 c 124 § 13; 1987 c 153 § 1; 1975 1st ex.s. c 278 § 159; 1961 c 15 § 84.12.200. Prior: 1935 c 123 § 1; 1925 ex.s. c 130 § 36; 1907 c 131 § 2; 1907 c 78 § 2; RRS § 11156-1. Formerly RCW 84.12.010 and 84.12.020, part.]

Notes:

***Reviser's note:** Language was apparently modified during the publication process and has been restored.

Effective date--1998 c 335: "This act takes effect January 1, 1999." [1998 c 335 § 7.]

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.210 Property used but not owned deemed sole operating property of owning company.

Property used but not owned by an operating company shall, whether such use be

exclusive or jointly with others, be deemed the sole operating property of the owning company.

[1961 c 15 § 84.12.210. Prior: 1935 c 123 § 1, subdivision (19); RRS § 11156-1(19). Formerly RCW 84.12.020, part.]

RCW 84.12.220 Jurisdiction to determine operating, nonoperating property.

In all matters relating to assessment and taxation the department of revenue shall have jurisdiction to determine what is operating property and what is nonoperating property.

[1975 1st ex.s. c 278 § 160; 1961 c 15 § 84.12.220. Prior: 1935 c 123 § 2; RRS § 11156-2. Formerly RCW 84.12.020, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.230 Annual reports to be filed.

Each company doing business in this state shall annually on or before the 15th day of March, make and file with the department of revenue an annual report, in such manner, upon such form, and giving such information as the department may direct: PROVIDED, That the department, upon written request filed on or before such date and for good cause shown therein, may allow an extension of time for filing not to exceed sixty days. At the time of making such report each company shall also be required to furnish to the department the annual reports of the board of directors, or other officers to the stockholders of the company, duplicate copies of the annual reports made to the interstate commerce commission or its successor agency and to the utilities and transportation commission of this state and duplicate copies of such other reports as the department may direct: PROVIDED, That the duplicate copies of these annual reports shall not be due until such time as they are due to the stockholders or commissioners.

[1998 c 311 § 12; 1984 c 132 § 1; 1975 1st ex.s. c 278 § 161; 1961 c 15 § 84.12.230. Prior: 1935 c 123 § 3; 1925 ex.s. c 130 § 39; 1907 c 131 § 5; 1907 c 78 § 5; 1897 c 71 § 40; 1893 c 124 § 40; 1891 c 140 § 27; 1890 p 541 § 27; RRS § 11156-3. Formerly RCW 84.12.030.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.240 Access to books and records.

The department of revenue shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and it shall have the power to issue subpoenas, signed by the director of the department or any duly authorized employee and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. The director of the department or any employee officially designated by the department is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of

any superior court upon application to said court by the director or any duly authorized employee of the department, upon a proper showing that such witness has been duly served with a subpoena and has refused to appear before the said department. In case of the refusal of a witness to produce books, papers, documents, or accounts, or to give evidence on matters material to the hearing, the department may institute proceedings in the proper superior court to compel such witness to testify or to produce such books or papers, and to punish him for such failure or refusal. All process issued by the department shall be served by the sheriff of the proper county or by a duly authorized agent of the department and such service, if made by the sheriff, shall be certified by him to the department of revenue without any compensation therefor. Persons appearing before the department in obedience to a subpoena shall receive the same compensation as witnesses in the superior court. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the department, or any employee thereof officially designated by the department. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the department, or any person officially designated by the director.

[1975 1st ex.s. c 278 § 162; 1973 c 95 § 9; 1961 c 15 § 84.12.240. Prior: 1935 c 123 § 4; 1925 ex.s. c 130 § 37; 1907 c 131 § 3; 1907 c 78 § 3; RRS § 11156-4. Formerly RCW 84.12.080.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.250 Depositions may be taken.

The department of revenue, in any matter material to the valuation, assessment or taxation of the operating property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the depositions of witnesses are taken in civil actions in the superior court.

[1975 1st ex.s. c 278 § 163; 1961 c 15 § 84.12.250. Prior: 1935 c 123 § 5; 1925 ex.s. c 130 § 38; 1907 c 131 § 4; 1907 c 78 § 4; RRS § 11156-5. Formerly RCW 84.12.090.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.260 Default valuation by department of revenue--Penalty--Estoppel.

(1) If any company shall fail to materially comply with the provisions of RCW 84.12.230, the department shall add to the value of such company, as a penalty for such failure, five percent for every thirty days or fraction thereof, not to exceed ten percent, that the company fails to comply.

(2) If any company, or any of its officers or agents shall refuse or neglect to make any report required by this chapter, or by the department of revenue, or shall refuse to permit an inspection and examination of its records, books, accounts, papers or property requested by the department of revenue, or shall refuse or neglect to appear before the department of revenue in

obedience to a subpoena, the department of revenue shall inform itself to the best of its ability of the matters required to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company, and the department shall add to the value so ascertained twenty-five percent as a penalty for such failure or refusal and such company shall be estopped to question or impeach the assessment of the department in any hearing or proceeding thereafter. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section.

[1984 c 132 § 2; 1975 1st ex.s. c 278 § 164; 1961 c 15 § 84.12.260. Prior: 1935 c 123 § 6; 1925 ex.s. c 130 § 41; 1907 c 131 § 7; 1907 c 78 § 6; 1891 c 140 § 37; 1890 p 544 § 36; RRS § 11156-6. Formerly RCW 84.12.100.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.270 Annual assessment--Sources of information.

The department of revenue shall annually make an assessment of the operating property of all companies; and between the fifteenth day of March and the first day of July of each year shall prepare an assessment roll upon which it shall enter and assess the true and fair value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true and fair value of such property the department of revenue may inspect the property belonging to said companies and may take into consideration any information or knowledge obtained by it from such examination and inspection of such property, or of the books, records, and accounts of such companies, the statements filed as required by this chapter, the reports, statements, or returns of such companies filed in the office of any board, office, or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the true and fair valuation of any and all property of such companies, whether operating or nonoperating property, and whether situated within or outside the state, and any other facts, evidence, or information that may be obtainable bearing upon the value of the operating property: PROVIDED, That in no event shall any statement or report required from any company by this chapter be conclusive upon the department of revenue in determining the amount, character, and true and fair value of the operating property of such company.

[2001 c 187 § 3; 1997 c 3 § 113 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 20; 1975 1st ex.s. c 278 § 165; 1961 c 15 § 84.12.270. Prior: 1939 c 206 § 19; 1935 c 123 § 7; 1925 ex.s. c 130 § 43; 1907 c 131 § 8; 1907 c 78 § 7; 1891 c 140 §§ 28-31; 1890 p 541 §§ 26-33; RRS § 11156-7. Formerly RCW 84.12.040.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.280 Classification of real and personal property.

In making the assessment of the operating property of any railroad or logging railroad company and in the apportionment of the values and the taxation thereof, all land occupied and claimed exclusively as the right-of-way for railroads, with all the tracks and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the company, used in the operation thereof, without separating the same into land and improvements, shall be assessed as real property. And the rolling stock and other movable property belonging to any railroad or logging railroad company shall be considered as personal property and taxed as such: PROVIDED, That all of the operating property of street railway companies shall be assessed and taxed as personal property.

All of the operating property of airplane companies, telegraph companies, pipe line companies, and all of the operating property other than lands and buildings of electric light and power companies, telephone companies, and gas companies shall be assessed and taxed as personal property.

[2001 c 187 § 4; 1998 c 335 § 2; 1997 c 3 § 114 (Referendum Bill No. 47, approved November 4, 1997); 1987 c 153 § 2; 1961 c 15 § 84.12.280. Prior: 1935 c 123 § 8; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 140 §§ 28-31; 1890 p 541 §§ 26-33; RRS § 11156-8. Formerly RCW 84.12.050.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Effective date--1998 c 335: See note following RCW 84.12.200.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.12.300 Valuation of interstate utility--Apportionment of system value to state.

In determining the value of the operating property within this state of any company, the properties of which lie partly within and partly without this state, the department of revenue may, among other things, take into consideration the value of the whole system as a unit, and for such purpose may determine, insofar as the same is reasonably ascertainable, the salvage value, the actual cost new, the cost of reproduction new less depreciation and plus appreciation, the par value, actual value and market value of the company's outstanding stocks and bonds during one or more preceding years, the past, present and prospective gross and net earnings of the whole system as a unit.

In apportioning such system value to the state, the department of revenue shall consider relative costs, relative reproduction cost, relative future prospects and relative track mileage and the distribution of terminal properties within and without the state and such other matters and things as the department may deem pertinent.

The department may also take into consideration the actual cost, cost of reproduction new, and cost of reproduction new less depreciation, earning capacity and future prospects of the property, located within the state and all other matters and things deemed pertinent by the department of revenue.

[1975 1st ex.s. c 278 § 166; 1961 c 15 § 84.12.300. Prior: 1935 c 123 § 9; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; RRS § 11156-9. Formerly RCW 84.12.060.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.310 Deduction of nonoperating property.

For the purpose of determining the system value of the operating property of any such company, the department of revenue shall deduct from the true and fair value of the total assets of such company, the actual cash value of all nonoperating property owned by such company. For such purpose the department of revenue may require of the assessors of the various counties within this state a detailed list of such company's properties assessed by them, together with the assessable or assessed value thereof: PROVIDED, That such assessed or assessable value shall be advisory only and not conclusive on the department of revenue as to the value thereof.

[2001 c 187 § 5; 1997 c 3 § 115 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 21; 1975 1st ex.s. c 278 § 167; 1961 c 15 § 84.12.310. Prior: 1935 c 123 § 10; RRS § 11156-10. Formerly RCW 84.12.070.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.320 Persons bound by notice.

Every person, company or companies operating any property in this state as defined in this chapter shall be the representative of every title and interest in the property as owner, lessee or otherwise, and notice to such person shall be notice to all interests in the property for the purpose of assessment and taxation. The assessment and taxation of the property of the company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind and nature.

[1961 c 15 § 84.12.320. Prior: 1935 c 123 § 11; RRS § 11156-11. Formerly RCW 84.12.120.]

RCW 84.12.330 Assessment roll--Notice of valuation.

Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of RCW 84.12.200(12), as applied to the company, following which shall be entered the true and fair value of the operating property as determined by the department of revenue. No assessment shall be invalidated by reason of a mistake in the name of the company assessed, or the omission of the name of the owner or by the entry as owner of a name other than that of the true owner. When the department of revenue shall have prepared the assessment roll and entered thereon the true and fair value of the operating property of the

company, as herein required, it shall notify the company by mail of the valuation determined by it and entered upon the roll.

[2001 c 187 § 6; 1998 c 335 § 3; 1997 c 3 § 116 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 22; 1975 1st ex.s. c 278 § 168; 1961 c 15 § 84.12.330. Prior: 1935 c 123 § 12; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 140 § 35; 1890 p 543 § 35; RRS § 11156-12. Formerly RCW 84.12.110.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Effective date--1998 c 335: See note following RCW 84.12.200.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.340 Hearings on assessment, time and place of.

Following the making of an assessment, every company may present a motion for a hearing on the assessment with the department of revenue within the first ten working days of July. The hearing on this motion shall be held within ten working days following the hearing request period. During this hearing, the company may present evidence relating to the value of its operating property and to the value of other taxable property in the counties in which its operating property is situate. Upon request in writing for such hearing, the department shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the department shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the department may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the department of revenue or by such member or members thereof as may be duly delegated to act for it. Testimony taken at this hearing shall be recorded.

[1994 c 124 § 14; 1975 1st ex.s. c 278 § 169; 1961 c 15 § 84.12.340. Prior: 1953 c 162 § 1; 1939 c 206 § 20; 1935 c 123 § 13; RRS § 11156-13. Formerly RCW 84.12.130.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.350 Apportionment of value by department of revenue.

Upon determination by the department of revenue of the true and fair value of the property appearing on such rolls it shall apportion such value to the respective counties entitled thereto, as hereinafter provided, and shall determine the equalized assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county: PROVIDED, That, whenever the amount of the true and fair value of the operating property of any company otherwise apportionable to any county or other taxing district shall be less than two hundred fifty dollars, such amount need not be apportioned to such county or taxing district but may be added to the amount apportioned to an adjacent county or

taxing district.

[2001 c 187 § 7; 1997 c 3 § 117 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 23; 1967 ex.s. c 26 § 17; 1961 c 15 § 84.12.350. Prior: 1939 c 206 § 21; 1935 c 123 § 14; RRS § 11156-14. Formerly RCW 84.12.140.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 84.12.360 Basis of apportionment.

The true and fair value of the operating property assessed to a company, as fixed and determined by the department of revenue, shall be apportioned by the department of revenue to the respective counties and to the taxing districts thereof wherein such property is located in the following manner:

(1) Property of all railroad companies other than street railroad companies, telegraph companies and pipe line companies--upon the basis of that proportion of the value of the total operating property within the state which the mileage of track, as classified by the department of revenue (in case of railroads), mileage of wire (in the case of telegraph companies), and mileage of pipe line (in the case of pipe line companies) within each county or taxing district bears to the total mileage thereof within the state, at the end of the calendar year last past. For the purpose of such apportionment the department may classify railroad track.

(2) Property of street railroad companies, telephone companies, electric light and power companies, and gas companies--upon the basis of relative value of the operating property within each county and taxing district to the value of the total operating property within the state to be determined by such factors as the department of revenue shall deem proper.

(3) Planes or other aircraft of airplane companies--upon the basis of such factor or factors of allocation, to be determined by the department of revenue, as will secure a substantially fair and equitable division between counties and other taxing districts.

All other property of airplane companies--upon the basis set forth in subsection (2) of this section.

The basis of apportionment with reference to all public utility companies above prescribed shall not be deemed exclusive and the department of revenue in apportioning values of such companies may also take into consideration such other information, facts, circumstances, or allocation factors as will enable it to make a substantially just and correct valuation of the operating property of such companies within the state and within each county thereof.

[2001 c 187 § 8; 1998 c 335 § 4; 1997 c 3 § 118 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 24; 1987 c 153 § 3; 1975 1st ex.s. c 278 § 170; 1961 c 15 § 84.12.360. Prior: 1955 c 120 § 1; 1935 c 123 § 15; 1925 ex.s. c 130 § 47; 1917 c 25 § 1; 1907 c 78 § 11; 1891 c 140 § 33; 1890 p 541 § 30; RRS § 11156-15. Formerly RCW 84.12.150.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Effective date--1998 c 335: See note following RCW 84.12.200.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.370 Certification to county assessor--Entry upon tax rolls.

When the department of revenue shall have determined the equalized assessed value of the operating property of each company in each of the respective counties and in the taxing districts thereof, as hereinabove provided, the department of revenue shall certify such equalized assessed value to the county assessor of the proper county. The county assessor shall enter the company's real operating property upon the real property tax rolls and the company's personal operating property upon the personal property tax rolls of the county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating property of the company in such county and the taxing districts therein for that year, upon which taxes shall be levied and collected in the same manner as on the general property of such county.

[1994 c 301 § 25; 1975 1st ex.s. c 278 § 171; 1961 c 15 § 84.12.370. Prior: 1935 c 123 § 16; RRS § 11156-16. Formerly RCW 84.12.160.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.380 Assessment of nonoperating property.

All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county.

[1961 c 15 § 84.12.380. Prior: 1935 c 123 § 17; 1891 c 140 § 34; 1890 p 542 § 33; RRS § 11156-17. Formerly RCW 84.12.180.]

RCW 84.12.390 Rules and regulations.

The department of revenue shall have the power to make such rules and regulations, not inconsistent herewith, as may be convenient and necessary to enforce and carry out the provisions of this chapter.

[1975 1st ex.s. c 278 § 172; 1961 c 15 § 84.12.390. Prior: 1935 c 123 § 18; RRS § 11156-18. Formerly RCW 84.08.070, part.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Chapter 84.14 RCW

NEW AND REHABILITATED MULTIPLE-UNIT DWELLINGS IN URBAN CENTERS

Sections

84.14.005	Findings.
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84.14.100	Report--Filing.
84.14.110	Cancellation of exemption--Notice by owner of change in use--Additional tax--Penalty--Interest--Lien--Notice of cancellation--Appeal--Correction of tax rolls.
84.14.900	Severability--1995 c 375.

Notes:

New and rehabilitated multiple-unit dwellings in urban centers: RCW 84.14.020.

RCW 84.14.005 Findings.

The legislature finds:

(1) That in many of Washington's urban centers there is insufficient availability of desirable and convenient residential units to meet the needs of a growing number of the public who would live in these urban centers if these desirable, convenient, attractive, and livable places to live were available;

(2) That the development of additional and desirable residential units in these urban centers that will attract and maintain a significant increase in the number of permanent residents in these areas will help to alleviate the detrimental conditions and social liability that tend to exist in the absence of a viable residential population and will help to achieve the planning goals mandated by the growth management act under RCW 36.70A.020; and

(3) That planning solutions to solve the problems of urban sprawl often lack incentive and implementation techniques needed to encourage residential redevelopment in those urban centers lacking sufficient residential opportunities, and it is in the public interest and will benefit, provide, and promote the public health, safety, and welfare to stimulate new or enhanced residential opportunities within urban centers through a tax incentive as provided by this chapter.

[1995 c 375 § 1.]

RCW 84.14.007 Purpose.

It is the purpose of this chapter to encourage increased residential opportunities in cities that are required to plan or choose to plan under the growth management act within urban centers where the legislative body of the affected city has found there is insufficient housing opportunities. It is further the purpose of this chapter to stimulate the construction of new multifamily housing and the rehabilitation of existing vacant and underutilized buildings for multifamily housing in urban centers having insufficient housing opportunities that will increase and improve residential opportunities within these urban centers. To achieve these purposes, this chapter provides for special valuations for eligible improvements associated with multiunit housing in residentially deficient urban centers.

[1995 c 375 § 2.]

RCW 84.14.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "City" means either (a) a city or town with a population of at least fifty thousand or (b) the largest city or town, if there is no city or town with a population of at least fifty thousand, located in a county planning under the growth management act.

(2) "Governing authority" means the local legislative authority of a city having jurisdiction over the property for which an exemption may be applied for under this chapter.

(3) "Growth management act" means chapter 36.70A RCW.

(4) "Multiple-unit housing" means a building having four or more dwelling units not designed or used as transient accommodations and not including hotels and motels. Multifamily units may result from new construction or rehabilitated or conversion of vacant, underutilized, or substandard buildings to multifamily housing.

(5) "Owner" means the property owner of record.

(6) "Permanent residential occupancy" means multiunit housing that provides either rental or owner occupancy on a nontransient basis. This includes owner-occupied or rental accommodation that is leased for a period of at least one month. This excludes hotels and motels that predominately offer rental accommodation on a daily or weekly basis.

(7) "Rehabilitation improvements" means modifications to existing structures, that are vacant for twelve months or longer, that are made to achieve a condition of substantial compliance with existing building codes or modification to existing occupied structures which increase the number of multifamily housing units.

(8) "Residential targeted area" means an area within an urban center that has been designated by the governing authority as a residential targeted area in accordance with this chapter.

(9) "Substantial compliance" means compliance with local building or housing code requirements that are typically required for rehabilitation as opposed to new construction.

(10) "Urban center" means a compact identifiable district where urban residents may obtain a variety of products and services. An urban center must contain:

(a) Several existing or previous, or both, business establishments that may include but are

not limited to shops, offices, banks, restaurants, governmental agencies;

(b) Adequate public facilities including streets, sidewalks, lighting, transit, domestic water, and sanitary sewer systems; and

(c) A mixture of uses and activities that may include housing, recreation, and cultural activities in association with either commercial or office, or both, use.

[2000 c 242 § 1; 1997 c 429 § 40; 1995 c 375 § 3.]

Notes:

Severability--1997 c 429: See note following RCW 36.70A.3201.

RCW 84.14.020 Exemption--Duration--Valuation--Exceptions.

(1) The value of new housing construction, conversion, and rehabilitation improvements qualifying under this chapter is exempt from ad valorem property taxation, for ten successive years beginning January 1 of the year immediately following the calendar year of issuance of the certificate of tax exemption eligibility. However, the exemption does not include the value of land or nonhousing-related improvements not qualifying under this chapter.

(2) In the case of rehabilitation of existing buildings, the exemption does not include the value of improvements constructed prior to the submission of the application required under this chapter. The incentive provided by this chapter is in addition to any other incentives, tax credits, grants, or other incentives provided by law.

(3) This chapter does not apply to increases in assessed valuation made by the assessor on nonqualifying portions of building and value of land nor to increases made by lawful order of a county board of equalization, the department of revenue, or a county, to a class of property throughout the county or specific area of the county to achieve the uniformity of assessment or appraisal required by law.

[1999 c 132 § 1; 1995 c 375 § 5.]

RCW 84.14.030 Application--Requirements.

An owner of property making application under this chapter must meet the following requirements:

(1) The new or rehabilitated multiple-unit housing must be located in a residential targeted area as designated by the city;

(2) The multiple-unit housing must meet the guidelines as adopted by the governing authority that may include height, density, public benefit features, number and size of proposed development, parking, low-income or moderate-income occupancy requirements, and other adopted requirements indicated necessary by the city. The required amenities should be relative to the size of the project and tax benefit to be obtained;

(3) The new, converted, or rehabilitated multiple-unit housing must provide for a minimum of fifty percent of the space for permanent residential occupancy. In the case of existing occupied multifamily development, the multifamily housing must also provide for a

minimum of four additional multifamily units. Existing multifamily vacant housing that has been vacant for twelve months or more does not have to provide additional multifamily units;

(4) New construction multifamily housing and rehabilitation improvements must be completed within three years from the date of approval of the application;

(5) Property proposed to be rehabilitated must be vacant at least twelve months before submitting an application and fail to comply with one or more standards of the applicable state or local building or housing codes on or after July 23, 1995; and

(6) The applicant must enter into a contract with the city approved by the governing body under which the applicant has agreed to the implementation of the development on terms and conditions satisfactory to the governing authority.

[1997 c 429 § 42; 1995 c 375 § 6.]

Notes:

Severability--1997 c 429: See note following RCW 36.70A.3201.

RCW 84.14.040 Designation of residential targeted area--Criteria--Local designation--Hearing--Standards, guidelines.

(1) The following criteria must be met before an area may be designated as a residential targeted area:

(a) The area must be within an urban center, as determined by the governing authority;

(b) The area must lack, as determined by the governing authority, sufficient available, desirable, and convenient residential housing to meet the needs of the public who would be likely to live in the urban center, if the desirable, attractive, and livable places to live were available; and

(c) The providing of additional housing opportunity in the area, as determined by the governing authority, will assist in achieving one or more of the stated purposes of this chapter.

(2) For the purpose of designating a residential targeted area or areas, the governing authority may adopt a resolution of intention to so designate an area as generally described in the resolution. The resolution must state the time and place of a hearing to be held by the governing authority to consider the designation of the area and may include such other information pertaining to the designation of the area as the governing authority determines to be appropriate to apprise the public of the action intended.

(3) The governing authority shall give notice of a hearing held under this chapter by publication of the notice once each week for two consecutive weeks, not less than seven days, nor more than thirty days before the date of the hearing in a paper having a general circulation in the city where the proposed residential targeted area is located. The notice must state the time, date, place, and purpose of the hearing and generally identify the area proposed to be designated as a residential targeted area.

(4) Following the hearing, or a continuance of the hearing, the governing authority may designate all or a portion of the area described in the resolution of intent as a residential targeted area if it finds, in its sole discretion, that the criteria in subsections (1) through (3) of this section

have been met.

(5) After designation of a residential targeted area, the governing authority shall adopt standards and guidelines to be utilized in considering applications and making the determinations required under RCW 84.14.060. The standards and guidelines must establish basic requirements for both new construction and rehabilitation including application process and procedures. These guidelines may include the following:

- (a) Requirements that address demolition of existing structures and site utilization; and
- (b) Building requirements that may include elements addressing parking, height, density, environmental impact, and compatibility with the existing surrounding property and such other amenities as will attract and keep permanent residents and that will properly enhance the livability of the residential targeted area in which they are to be located.

[1995 c 375 § 7.]

RCW 84.14.050 Application--Procedures.

An owner of property seeking tax incentives under this chapter must complete the following procedures:

(1) In the case of rehabilitation or where demolition or new construction is required, the owner shall secure from the governing authority or duly authorized agent, before commencement of rehabilitation improvements or new construction, verification of property noncompliance with applicable building and housing codes;

(2) In the case of new and rehabilitated multifamily housing, the owner shall apply to the city on forms adopted by the governing authority. The application must contain the following:

(a) Information setting forth the grounds supporting the requested exemption including information indicated on the application form or in the guidelines;

(b) A description of the project and site plan, including the floor plan of units and other information requested;

(c) A statement that the applicant is aware of the potential tax liability involved when the property ceases to be eligible for the incentive provided under this chapter;

(3) The applicant must verify the application by oath or affirmation; and

(4) The application must be accompanied by the application fee, if any, required under RCW 84.14.080. The governing authority may permit the applicant to revise an application before final action by the governing authority.

[1999 c 132 § 2; 1997 c 429 § 43; 1995 c 375 § 8.]

Notes:

Severability--1997 c 429: See note following RCW 36.70A.3201.

RCW 84.14.060 Approval--Required findings.

The duly authorized administrative official or committee of the city may approve the application if it finds that:

(1) A minimum of four new units are being constructed or in the case of occupied rehabilitation or conversion a minimum of four additional multifamily units are being developed;

(2) The proposed project is or will be, at the time of completion, in conformance with all local plans and regulations that apply at the time the application is approved;

(3) The owner has complied with all standards and guidelines adopted by the city under this chapter; and

(4) The site is located in a residential targeted area of an urban center that has been designated by the governing authority in accordance with procedures and guidelines indicated in RCW 84.14.040.

[1995 c 375 § 9.]

RCW 84.14.070 Processing--Approval--Denial--Appeal.

(1) The governing authority or an administrative official or commission authorized by the governing authority shall approve or deny an application filed under this chapter within ninety days after receipt of the application.

(2) If the application is approved, the city shall issue the owner of the property a conditional certificate of acceptance of tax exemption. The certificate must contain a statement by a duly authorized administrative official of the governing authority that the property has complied with the required findings indicated in RCW 84.14.050.

(3) If the application is denied by the authorized administrative official or commission authorized by the governing authority, the deciding administrative official or commission shall state in writing the reasons for denial and send the notice to the applicant at the applicant's last known address within ten days of the denial.

(4) Upon denial by a duly authorized administrative official or commission, an applicant may appeal the denial to the governing authority within thirty days after receipt of the denial. The appeal before the governing authority will be based upon the record made before the administrative official with the burden of proof on the applicant to show that there was no substantial evidence to support the administrative official's decision. The decision of the governing body in denying or approving the application is final.

[1995 c 375 § 10.]

RCW 84.14.080 Fees.

The governing authority may establish an application fee. This fee may not exceed an amount determined to be required to cover the cost to be incurred by the governing authority and the assessor in administering this chapter. The application fee must be paid at the time the application for limited exemption is filed. If the application is approved, the governing authority shall pay the application fee to the county assessor for deposit in the county current expense fund, after first deducting that portion of the fee attributable to its own administrative costs in processing the application. If the application is denied, the governing authority may retain that portion of the application fee attributable to its own administrative costs and refund the balance

to the applicant.

[1995 c 375 § 11.]

RCW 84.14.090 Filing requirements upon completion--Owner, city--Determination by city--Notice of intention of city not to file--Extension of deadline--Appeal.

(1) Upon completion of rehabilitation or new construction for which an application for limited exemption under this chapter has been approved and after issuance of the certificate of occupancy, the owner shall file with the city the following:

(a) A statement of the amount of rehabilitation or construction expenditures made with respect to each housing unit and the composite expenditures made in the rehabilitation or construction of the entire property;

(b) A description of the work that has been completed and a statement that the rehabilitation improvements or new construction on the owner's property qualify the property for limited exemption under this chapter; and

(c) A statement that the work has been completed within three years of the issuance of the conditional certificate of tax exemption.

(2) Within thirty days after receipt of the statements required under subsection (1) of this section, the authorized representative of the city shall determine whether the work completed is consistent with the application and the contract approved by the governing authority and is qualified for limited exemption under this chapter. The city shall also determine which specific improvements completed meet the requirements and required findings.

(3) If the rehabilitation, conversion, or construction is completed within three years of the date the application for limited exemption is filed under this chapter, or within an authorized extension of this time limit, and the authorized representative of the city determines that improvements were constructed consistent with the application and other applicable requirements and the owner's property is qualified for limited exemption under this chapter, the city shall file the certificate of tax exemption with the county assessor within ten days of the expiration of the thirty-day period provided under subsection (2) of this section.

(4) The authorized representative of the city shall notify the applicant that a certificate of tax exemption is not going to be filed if the representative determines that:

(a) The rehabilitation or new construction was not completed within three years of the application date, or within any authorized extension of the time limit;

(b) The improvements were not constructed consistent with the application or other applicable requirements; or

(c) The owner's property is otherwise not qualified for limited exemption under this chapter.

(5) If the authorized representative of the city finds that construction or rehabilitation of multiple-unit housing was not completed within the required time period due to circumstances beyond the control of the owner and that the owner has been acting and could reasonably be expected to act in good faith and with due diligence, the governing authority or the city official authorized by the governing authority may extend the deadline for completion of construction or

rehabilitation for a period not to exceed twenty-four consecutive months.

(6) The governing authority may provide by ordinance for an appeal of a decision by the deciding officer or authority that an owner is not entitled to a certificate of tax exemption to the governing authority, a hearing examiner, or other city officer authorized by the governing authority to hear the appeal in accordance with such reasonable procedures and time periods as provided by ordinance of the governing authority. The owner may appeal a decision by the deciding officer or authority that is not subject to local appeal or a decision by the local appeal authority that the owner is not entitled to a certificate of tax exemption in superior court under RCW 34.05.510 through 34.05.598, if the appeal is filed within thirty days of notification by the city to the owner of the decision being challenged.

[1995 c 375 § 12.]

RCW 84.14.100 Report--Filing.

Thirty days after the anniversary of the date of the certificate of tax exemption and each year for a period of ten years, the owner of the rehabilitated or newly constructed property shall file with a designated agent of the city an annual report indicating the following:

- (1) A statement of occupancy and vacancy of the rehabilitated or newly constructed property during the twelve months ending with the anniversary date;
- (2) A certification by the owner that the property has not changed use since the date of the certificate approved by the city; and
- (3) A description of changes or improvements constructed after issuance of the certificate of tax exemption.

[1995 c 375 § 13.]

RCW 84.14.110 Cancellation of exemption--Notice by owner of change in use--Additional tax--Penalty--Interest--Lien--Notice of cancellation--Appeal--Correction of tax rolls.

(1) If improvements have been exempted under this chapter, the improvements continue to be exempted and not be converted to another use for at least ten years from date of issuance of the certificate of tax exemption. If the owner intends to convert the multifamily development to another use, the owner shall notify the assessor within sixty days of the change in use. If, after a certificate of tax exemption has been filed with the county assessor the city or assessor or agent discovers that a portion of the property is changed or will be changed to a use that is other than residential or that housing or amenities no longer meet the requirements as previously approved or agreed upon by contract between the governing authority and the owner and that the multifamily housing, or a portion of the housing, no longer qualifies for the exemption, the tax exemption must be canceled and the following must occur:

(a) Additional real property tax must be imposed upon the value of the nonqualifying improvements in the amount that would normally be imposed, plus a penalty must be imposed amounting to twenty percent. This additional tax is calculated based upon the difference

between the property tax paid and the property tax that would have been paid if it had included the value of the nonqualifying improvements dated back to the date that the improvements were converted to a nonmultifamily use;

(b) The tax must include interest upon the amounts of the additional tax at the same statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the improvements had been assessed at a value without regard to this chapter; and

(c) The additional tax owed together with interest and penalty must become a lien on the land and attach at the time the property or portion of the property is removed from multifamily use or the amenities no longer meet applicable requirements, and has priority to and must be fully paid and satisfied before a recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the land may become charged or liable. The lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes. An additional tax unpaid on its due date is delinquent. From the date of delinquency until paid, interest must be charged at the same rate applied by law to delinquent ad valorem property taxes.

(2) Upon a determination that a tax exemption is to be canceled for a reason stated in this section, the governing authority shall notify the record owner of the property as shown by the tax rolls by mail, return receipt requested, of the determination to cancel the exemption. The owner may appeal the determination to the governing authority within thirty days by filing a notice of appeal with the clerk of the governing authority, which notice must specify the factual and legal basis on which the determination of cancellation is alleged to be erroneous. The governing authority or a hearing examiner or other official authorized by the governing authority may hear the appeal. At the hearing, all affected parties may be heard and all competent evidence received. After the hearing, the deciding body or officer shall either affirm, modify, or repeal the decision of cancellation of exemption based on the evidence received. An aggrieved party may appeal the decision of the deciding body or officer to the superior court under RCW 34.05.510 through 34.05.598.

(3) Upon determination by the governing authority or authorized representative to terminate an exemption, the county officials having possession of the assessment and tax rolls shall correct the rolls in the manner provided for omitted property under RCW 84.40.080. The county assessor shall make such a valuation of the property and improvements as is necessary to permit the correction of the rolls. The owner may appeal the valuation to the county board of equalization under chapter 84.48 RCW and according to the provisions of RCW 84.40.038. If there has been a failure to comply with this chapter, the property must be listed as an omitted assessment for assessment years beginning January 1 of the calendar year in which the noncompliance first occurred, but the listing as an omitted assessment may not be for a period more than three calendar years preceding the year in which the failure to comply was discovered.

[2001 c 185 § 1; 1995 c 375 § 14.]

NOTES:

Application--2001 c 185 §§ 1-12: "Sections 1 through 12 of this act apply for [to] taxes levied in 2001 for

collection in 2002 and thereafter." [2001 c 185 § 18.]

RCW 84.14.900 Severability--1995 c 375.

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

[1995 c 375 § 15.]

**Chapter 84.16 RCW
ASSESSMENT AND TAXATION OF PRIVATE CAR COMPANIES**

Sections

84.16.010	Definitions.
84.16.020	Annual statement of private car companies.
84.16.030	Annual statement of railroad companies.
84.16.032	Access to books and records.
84.16.034	Depositions may be taken, when.
84.16.036	Default valuation by department of revenue--Penalty--Estoppel.
84.16.040	Annual assessment--Sources of information.
84.16.050	Basis of valuation--Apportionment of system value to state.
84.16.090	Assessment roll--Notice of valuation.
84.16.100	Hearings, time and place of.
84.16.110	Apportionment of value to counties by department of revenue.
84.16.120	Basis of apportionment.
84.16.130	Certification to county assessors--Apportionment to taxing districts--Entry upon tax rolls.
84.16.140	Assessment of nonoperating property.

RCW 84.16.010 Definitions.

For the purposes of this chapter and unless otherwise required by the context:

(1) The term "department" without other designation means the department of revenue of the state of Washington.

(2) The term "private car company" or "company" shall mean and include any person, copartnership, association, company or corporation owning, controlling, operating or managing stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars or any other kind of cars, used for transportation of property, by or upon railroad lines running in, into or through the state of Washington when such railroad lines are not owned or leased by such person, copartnership, association, company or corporation; or owning, controlling, operating or managing sleeping cars, parlor cars, buffet cars, tourist cars or any other kind of cars, used for transportation of persons by or upon railroads on lines running in, into or through the state of Washington, when such railroad lines are not owned or leased by such person, copartnership, association, company or corporation and upon which an extra charge in addition to the railroad

transportation fare is made.

(3) The term "operating property" shall mean and include all rolling stock and car equipment owned by any private car company, or held by it as occupant, lessee or otherwise, including its franchises used and reasonably necessary in carrying on the business of such company; and in the case of rolling stock and car equipment used partly within and partly without the state, shall mean and include a proportion of such rolling stock and car equipment to be determined as in this chapter provided; and all such property shall, for the purposes of this chapter be deemed personal property.

[1975 1st ex.s. c 278 § 173; 1961 c 15 § 84.16.010. Prior: 1933 c 146 § 1; RRS § 11172-1; prior: 1907 c 36 § 1.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.020 Annual statement of private car companies.

Every private car company shall annually on or before the first day of May, make and file with the department of revenue in such form and upon such blanks as the department of revenue may provide and furnish, a statement, for the year ending December thirty-first next preceding, under the oath of the president, secretary, treasurer, superintendent or chief officer of such company, containing the following facts:

(1) The name of the company, the nature of the business conducted by the company, and under the laws of what state or country organized; the location of its principal office; the name and post office address of its president, secretary, auditor, treasurer, superintendent and general manager; the name and post office address of the chief officer or managing agent or attorney in fact in Washington.

(2) The total number of cars of every class used in transacting business on all lines of railroad, within the state and outside the state; together with the original cost and the fair average value per car of all cars of each of such classes.

(3) The total number of miles of railroad main track over which such cars were used within this state and within each county in this state.

(4) The total number of car miles made by all cars on each of the several lines of railroad in this state, and the total number of car miles made by all cars on all railroads within and without the state during the year.

(5) A statement in detail of the entire gross receipts and net earnings of the company during the year within the state and of the entire system, from all sources.

(6) Such other facts or information as the department of revenue may require in the form of return prescribed by it.

The department of revenue shall have power to prescribe directions, rules and regulations to be followed in making the report required herein.

[1975 1st ex.s. c 278 § 174; 1961 c 15 § 84.16.020. Prior: 1933 c 146 § 2; RRS § 11172-2; prior: 1907 c 36 § 2.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.030 Annual statement of railroad companies.

The president or other officer of every railroad company whose lines run in, into or through this state, shall, on or before the first day of April in each year, furnish to the department of revenue a statement, verified by the affidavit of the officer making the same, showing as to every private car company respectively, the name of the company, the class of car and the total number of miles made by each class of cars, and the total number of miles made by all cars on its lines, branches, sidings, spurs or warehouse tracks, within this state during the year ending on the thirty-first day of December next preceding.

[1975 1st ex.s. c 278 § 175; 1961 c 15 § 84.16.030. Prior: 1933 c 146 § 3; RRS § 11172-3.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.032 Access to books and records.

The department of revenue shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and shall have the power, by summons signed by director and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. The director or any employee officially designated by the director is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by the department, upon a proper showing that such witness has been duly served with a summons and has refused to appear before the said department. In case of the refusal of a witness to produce books, papers, documents or accounts or to give evidence on matters material to the hearing, the department may institute proceedings in the proper superior court to compel such witness to testify, or to produce such books or papers and to punish him for the refusal. All summons and process issued by the department shall be served by the sheriff of the proper county and such service certified by him to the department of revenue without any compensation therefor. Persons appearing before the department in obedience to a summons, shall, in the discretion of the department, receive the same compensation as witnesses in the superior court. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the department, or any employee thereof officially designated by the director. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the department, or any person employed by the department.

[1975 1st ex.s. c 278 § 176; 1973 c 95 § 10; 1961 c 15 § 84.16.032. Prior: 1933 c 146 § 4; RRS § 11172-4; prior: 1907 c 36 § 6. Formerly RCW 84.16.060.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.034 Depositions may be taken, when.

The department of revenue in any matter material to the valuation, assessment or taxation of the property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the deposition of witnesses are taken in civil actions in the superior court.

[1975 1st ex.s. c 278 § 177; 1961 c 15 § 84.16.034. Prior: 1933 c 146 § 5; RRS § 11172-5. Formerly RCW 84.16.070.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.036 Default valuation by department of revenue--Penalty--Estoppel.

(1) If any company shall fail to comply with the provisions of RCW 84.16.020, the department shall add to the value of such company, as a penalty for such failure, five percent for every thirty days or fraction thereof, not to exceed ten percent, that the company fails to comply.

(2) If any company, or its officer or agent, shall refuse or neglect to make any report required by this chapter, or by the department of revenue, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, papers or property requested by the department of revenue, or shall refuse or neglect to appear before the department in obedience to a summons, the department shall inform itself the best it may of the matters to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company; and the department shall add to the value so ascertained twenty-five percent as a penalty for the failure or refusal of such company to make its report and such company shall be estopped to question or impeach the assessment of the department of revenue in any hearing or proceeding thereafter. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section.

[1984 c 132 § 3; 1975 1st ex.s. c 278 § 178; 1961 c 15 § 84.16.036. Prior: 1933 c 146 § 6; RRS § 11172-6; prior: 1907 c 36 §§ 5, 6. Formerly RCW 84.16.080.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.040 Annual assessment--Sources of information.

The department of revenue shall annually make an assessment of the operating property of each private car company; and between the first day of May and the first day of July of each year shall prepare an assessment roll upon which it shall enter and assess the true and fair value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true and fair value of such property the department of revenue may take into consideration any information or knowledge obtained by it from an examination and inspection of such property, or of the books, records, and

accounts of such companies, the statements filed as required by this chapter, the reports, statements, or returns of such companies filed in the office of any board, office, or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the true and fair valuation of any and all property of such companies, whether operating property or nonoperating property, and whether situated within or without the state, and any other facts, evidences, or information that may be obtainable bearing upon the value of the operating property: PROVIDED, That in no event shall any statement or report required from any company by this chapter be conclusive upon the department of revenue in determining the amount, character, and true and fair value of the operating property of such company.

[2001 c 187 § 9; 1997 c 3 § 119 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 26; 1975 1st ex.s. c 278 § 179; 1961 c 15 § 84.16.040. Prior: 1939 c 206 § 22; 1933 c 146 § 7; RRS § 11172-7; prior: 1907 c 36 § 7.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.050 Basis of valuation--Apportionment of system value to state.

The department of revenue may, in determining the true and fair value of the operating property to be placed on the assessment roll value the entire property as a unit. If the company owns, leases, operates or uses property partly within and partly without the state, the department of revenue may determine the value of the operating property within this state by the proportion that the value of such property bears to the value of the entire operating property of the company, both within and without this state. In determining the operating property which is located within this state the department of revenue may consider and base such determination on the proportion which the number of car miles of the various classes of cars made in this state bears to the total number of car miles made by the same cars within and without this state, or to the total number of car miles made by all cars of the various classes within and without this state. If the value of the operating property of the company cannot be fairly determined in such manner the department of revenue may use any other reasonable and fair method to determine the value of the operating property of the company within this state.

[2001 c 187 § 10; 1997 c 3 § 120 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 27; 1975 1st ex.s. c 278 § 180; 1961 c 15 § 84.16.050. Prior: 1933 c 146 § 8; RRS § 11172-8; prior: 1907 c 36 § 7.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.090 Assessment roll--Notice of valuation.

Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of RCW 84.16.010(3) or otherwise, following which shall be entered the true and fair value of the operating property as determined by the department of revenue. No assessment shall be invalid by a mistake in the name of the company assessed, by omission of the name of the owner or by the entry of a name other than that of the true owner. When the department of revenue shall have prepared the assessment roll and entered thereon the true and fair value of the operating property of the company, as required, it shall notify the company by mail of the valuation determined by it and entered upon the roll; and thereupon such valuation shall become the true and fair value of the operating property of the company, subject to revision or correction by the department of revenue as hereinafter provided; and shall be the valuation upon which, after equalization by the department of revenue as hereinafter provided, the taxes of such company shall be based and computed.

[2001 c 187 § 11; 1997 c 3 § 121 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 28; 1975 1st ex.s. c 278 § 181; 1961 c 15 § 84.16.090. Prior: 1933 c 146 § 9; RRS § 11172-9; prior: 1907 c 36 § 4.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.100 Hearings, time and place of.

Every company assessed under the provisions of this chapter shall be entitled on its own motion to a hearing and to present evidence before the department of revenue, within the ten working days following the hearing request period, relating to the value of the operating property of such company and to the value of the other taxable property in the counties in which the operating property of such company is situate. Upon request in writing for such hearing, which must be presented to the department of revenue within the first ten working days of July following the making of the assessment, the department shall appoint a time and place therefor, within the respective periods aforesaid, the hearing to be conducted in such manner as the department shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the department may deem proper or necessary and may be adjourned from time to time and from place to place.

[1994 c 124 § 15; 1975 1st ex.s. c 278 § 182; 1961 c 15 § 84.16.100. Prior: 1939 c 206 § 23; 1933 c 146 § 10; RRS § 11172-10.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.110 Apportionment of value to counties by department of revenue.

Upon determination by the department of revenue of the true and fair value of the property appearing on such rolls the department shall apportion such value to the respective counties entitled thereto as hereinafter provided, and shall determine the equalized or assessed valuation of such property in such counties by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property of the respective counties: PROVIDED, That, whenever the amount of the true and fair value of the operating property of any company otherwise apportionable to any county shall be less than two hundred fifty dollars, such amount need not be apportioned to such county but may be added to the amount apportioned to an adjacent county.

[2001 c 187 § 12; 1997 c 3 § 122 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 29; 1967 ex.s. c 26 § 18; 1961 c 15 § 84.16.110. Prior: 1939 c 206 § 24; 1933 c 146 § 11; RRS § 11172-11.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 84.16.120 Basis of apportionment.

The true and fair value of the property of each company as fixed and determined by the department of revenue as herein provided shall be apportioned to the respective counties in the following manner:

(1) If all the operating property of the company is situated entirely within a county and none of such property is located within, extends into, or through or is operated into or through any other county, the entire value thereof shall be apportioned to the county within which such property is situated, located, and operated.

(2) If the operating property of any company is situated or located within, extends into or is operated into or through more than one county, the value thereof shall be apportioned to the respective counties into or through which its cars are operated in the proportion that the length of main line track of the respective railroads moving such cars in such counties bears to the total length of main line track of such respective railroads in this state.

(3) If the property of any company is of such character that it will not be reasonable, feasible or fair to apportion the value as hereinabove provided, the value thereof shall be apportioned between the respective counties into or through which such property extends or is operated or in which the same is located in such manner as may be reasonable, feasible and fair.

[2001 c 187 § 13; 1997 c 3 § 123 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 30; 1961 c 15 § 84.16.120. Prior: 1933 c 146 § 12; RRS § 11172-12; prior: 1907 c 36 § 7.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.16.130 Certification to county assessors--Apportionment to taxing districts--Entry upon tax rolls.

When the department of revenue shall have determined the equalized or assessed value of the operating property of each company in the respective counties as hereinabove provided, the department of revenue shall certify such equalized or assessed value to the county assessor of the proper county; and the county assessor shall apportion and distribute such assessed or equalized valuation to and between the several taxing districts of the county entitled to a proportionate value thereof in the manner prescribed in RCW 84.16.120 for apportionment of values between counties. The county assessor shall enter such assessment upon the personal property tax rolls of the county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating company in such county for that year, upon which taxes shall be levied and collected the same as on general property of the county.

[1994 c 301 § 31; 1975 1st ex.s. c 278 § 183; 1961 c 15 § 84.16.130. Prior: 1939 c 206 § 25; 1933 c 146 § 13; RRS § 11172-13.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.16.140 Assessment of nonoperating property.

All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county.

[1961 c 15 § 84.16.140. Prior: 1933 c 146 § 14; RRS § 11172-14.]

**Chapter 84.20 RCW
EASEMENTS OF PUBLIC UTILITIES**

Sections

84.20.010	Easements taxable as personalty.
84.20.020	Servient estate taxable as realty.
84.20.030	Sale for taxes--Realty to be sold subject to easement.
84.20.040	Realty not subject to tax on easement or property thereon.
84.20.050	Railroads excepted.

RCW 84.20.010 Easements taxable as personalty.

Easements and the property constructed upon or occupying such easements owned by public service corporations shall be assessed and taxed together as personal property and the

taxes thereon shall be collected as personal property taxes.

[1961 c 15 § 84.20.010. Prior: 1929 c 199 § 1; RRS § 11188.]

RCW 84.20.020 Servient estate taxable as realty.

Real estate subject to any such easement shall be assessed and taxed as real estate subject to such easement.

[1961 c 15 § 84.20.020. Prior: 1929 c 199 § 2; RRS § 11189.]

RCW 84.20.030 Sale for taxes--Realty to be sold subject to easement.

When any such real estate is sold for delinquent taxes thereon it shall be sold subject to such easement, and the purchaser at any such tax sale shall acquire no title to such easement or the property constructed upon or occupying the same.

[1961 c 15 § 84.20.030. Prior: 1929 c 199 § 3; RRS § 11190.]

RCW 84.20.040 Realty not subject to tax on easement or property thereon.

Real estate subject to any such easement shall not be chargeable with any tax levied upon such easement or the property constructed upon or occupying such easement and shall not be sold for the nonpayment of any such tax.

[1961 c 15 § 84.20.040. Prior: 1929 c 199 § 4; RRS § 11191.]

RCW 84.20.050 Railroads excepted.

This chapter shall not apply to railroad easements or property.

[1961 c 15 § 84.20.050. Prior: 1929 c 199 § 5; RRS § 11192.]

**Chapter 84.26 RCW
HISTORIC PROPERTY**

Sections

84.26.010	Legislative findings.
84.26.020	Definitions.
84.26.030	Special valuation criteria.
84.26.040	Application--Fees.
84.26.050	Referral of application to local review board--Agreement--Approval or denial.
84.26.060	Notice to assessor of approval--Certification and filing--Notation of special valuation.
84.26.070	Valuation.
84.26.080	Duration of special valuation--Notice of disqualification.
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RCW 84.26.010 Legislative findings.

The legislature finds and declares that it is in the public interest of the people of the state of Washington to encourage maintenance, improvement, and preservation of privately owned historic landmarks as the state approaches its Centennial year of 1989. To achieve this purpose, this chapter provides special valuation for improvements to historic property.

[1985 c 449 § 1.]

RCW 84.26.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Historic property" means real property together with improvements thereon, except property listed in a register primarily for objects buried below ground, which is:

(a) Listed in a local register of historic places created by comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or

(b) Listed in the national register of historic places.

(2) "Cost" means the actual cost of rehabilitation, which cost shall be at least twenty-five percent of the assessed valuation of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation.

(3) "Special valuation" means the determination of the assessed value of the historic property subtracting, for up to ten years, such cost as is approved by the local review board.

(4) "State review board" means the advisory council on historic preservation established under chapter 27.34 RCW, or any successor agency designated by the state to act as the state historic preservation review board under federal law.

(5) "Local review board" means a local body designated by the local legislative authority.

(6) "Owner" means the owner of record.

(7) "Rehabilitation" is the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.

[1986 c 221 § 1; 1985 c 449 § 2.]

RCW 84.26.030 Special valuation criteria.

Four criteria must be met for special valuation under this chapter. The property must:

(1) Be an historic property;

(2) Fall within a class of historic property determined eligible for special valuation by the local legislative authority;

(3) Be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) within twenty-four months prior to the application for special valuation; and

(4) Be protected by an agreement between the owner and the local review board as described in RCW 84.26.050(2).

[1986 c 221 § 2; 1985 c 449 § 3.]

RCW 84.26.040 Application--Fees.

An owner of property desiring special valuation under this chapter shall apply to the assessor of the county in which the property is located upon forms prescribed by the department of revenue and supplied by the county assessor. The application form shall include a statement that the applicant is aware of the potential tax liability involved when the property ceases to be eligible for special valuation. Applications shall be made no later than October 1 of the calendar year preceding the first assessment year for which classification is requested. The assessor may charge only such fees as are necessary to process and record documents pursuant to this chapter.

[1986 c 221 § 3; 1985 c 449 § 4.]

RCW 84.26.050 Referral of application to local review board--Agreement--Approval or denial.

(1) Within ten days after the filing of the application in the county assessor's office, the county assessor shall refer each application for classification to the local review board.

(2) The review board shall approve the application if the property meets the criterion of RCW 84.26.030 and is not altered in a way which adversely affects those elements which qualify it as historically significant, and the owner enters into an agreement with the review board which requires the owner for the ten-year period of the classification to:

(a) Monitor the property for its continued qualification for the special valuation;

(b) Comply with rehabilitation plans and minimum standards of maintenance as defined in the agreement;

(c) Make the historic aspects of the property accessible to public view one day a year, if the property is not visible from the public right of way;

(d) Apply to the local review board for approval or denial of any demolition or alteration; and

(e) Comply with any other provisions in the original agreement as may be appropriate.

(3) Once an agreement between an owner and a review board has become effective pursuant to this chapter, there shall be no changes in standards of maintenance, public access, alteration, or report requirements, or any other provisions of the agreement, during the period of the classification without the approval of all parties to the agreement.

(4) An application for classification as an eligible historic property shall be approved or denied by the local review board before December 31 of the calendar year in which the

application is made.

(5) The local review board is authorized to examine the records of applicants.

[1986 c 221 § 4; 1985 c 449 § 5.]

RCW 84.26.060 Notice to assessor of approval--Certification and filing--Notation of special valuation.

(1) The review board shall notify the county assessor and the applicant of the approval or denial of the application.

(2) If the local review board determines that the property qualifies as eligible historic property, the review board shall certify the fact in writing and shall file a copy of the certificate with the county assessor within ten days. The certificate shall state the facts upon which the approval is based.

(3) The assessor shall record the certificate with the county auditor.

(4) The assessor, as to any historic property, shall value the property under RCW 84.26.070 and, each year the historic property is classified and so valued, shall enter on the assessment list and tax roll that the property is being specially valued as historic property.

[1985 c 449 § 6.]

RCW 84.26.070 Valuation.

(1) The county assessor shall, for ten consecutive assessment years following the calendar year in which application is made, place a special valuation on property classified as eligible historic property.

(2) The entitlement of property to the special valuation provisions of this section shall be determined as of January 1. If property becomes disqualified for the special valuation for any reason, the property shall receive the special valuation for that part of any year during which it remained qualified or the owner was acting in the good faith belief that the property was qualified.

(3) At the conclusion of special valuation, the cost shall be considered as new construction.

[1986 c 221 § 5; 1985 c 449 § 7.]

RCW 84.26.080 Duration of special valuation--Notice of disqualification.

(1) When property has once been classified and valued as eligible historic property, it shall remain so classified and be granted the special valuation provided by RCW 84.26.070 for ten years or until the property is disqualified by:

(a) Notice by the owner to the assessor to remove the special valuation;

(b) Sale or transfer to an ownership making it exempt from property taxation; or

(c) Removal of the special valuation by the assessor upon determination by the local

review board that the property no longer qualifies as historic property or that the owner has failed to comply with the conditions established under RCW 84.26.050.

(2) The sale or transfer to a new owner or transfer by reason of death of a former owner to a new owner does not disqualify the property from the special valuation provided by RCW 84.26.070 if:

(a) The property continues to qualify as historic property; and

(b) The new owner files a notice of compliance with the assessor of the county in which the property is located. Notice of compliance forms shall be prescribed by the state department of revenue and supplied by the county assessor. The notice shall contain a statement that the new owner is aware of the special valuation and of the potential tax liability involved when the property ceases to be valued as historic property under this chapter. The signed notice of compliance shall be attached to the real estate excise tax affidavit provided for in RCW 82.45.150. If the notice of compliance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes calculated pursuant to RCW 84.26.090 shall become due and payable by the seller or transferor at time of sale. The county auditor shall not accept an instrument of conveyance of specially valued historic property for filing or recording unless the new owner has signed the notice of compliance or the additional tax has been paid, as evidenced by the real estate excise tax stamp affixed thereto by the treasurer.

(3) When the property ceases to qualify for the special valuation the owner shall immediately notify the state or local review board.

(4) Before the additional tax or penalty imposed by RCW 84.26.090 is levied, in the case of disqualification, the assessor shall notify the taxpayer by mail, return receipt requested, of the disqualification.

[2000 c 103 § 22; 1999 c 233 § 19; 1986 c 221 § 6; 1985 c 449 § 8.]

Notes:

Effective date--1999 c 233: See note following RCW 4.28.320.

RCW 84.26.090 Disqualification for valuation--Additional tax--Lien--Exceptions from additional tax.

(1) Except as provided in subsection (3) of this section, whenever property classified and valued as eligible historic property under RCW 84.26.070 becomes disqualified for the valuation, there shall be added to the tax an additional tax equal to:

(a) The cost multiplied by the levy rate in each year the property was subject to special valuation; plus

(b) Interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property under this chapter; plus

(c) A penalty equal to twelve percent of the amount determined in (a) and (b) of this subsection.

(2) The additional tax and penalties, together with applicable interest thereon, shall become a lien on the property which shall have priority to and shall be fully paid and satisfied

before any recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the property may become charged or liable.

(3) The additional tax, interest, and penalty shall not be imposed if the disqualification resulted solely from:

- (a) Sale or transfer of the property to an ownership making it exempt from taxation;
- (b) Alteration or destruction through no fault of the owner; or
- (c) A taking through the exercise of the power of eminent domain.

[1986 c 221 § 7; 1985 c 449 § 9.]

RCW 84.26.100 Payment of additional tax--Distribution.

The additional tax, penalties, and/or interest provided by RCW 84.26.090 shall be payable in full thirty days after the date which the treasurer's statement therefor is rendered. Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed.

[1985 c 449 § 10.]

RCW 84.26.110 Special valuation--Request for assistance from state historic preservation officer authorized.

The local legislative authority and the local review board may request the assistance of the state historic preservation officer in conducting special valuation activities.

[1985 c 449 § 11.]

RCW 84.26.120 Rules.

The state review board shall adopt rules necessary to carry out the purposes of this chapter. The rules shall include rehabilitation and maintenance standards for historic properties to be used as minimum requirements by local review boards to ensure that the historic property is safe and habitable, including but not limited to:

- (1) Elimination of visual blight due to past neglect of maintenance and repair to the exterior of the building, including replacement of broken or missing doors and windows, repair of deteriorated architectural features, and painting of exterior surfaces;
- (2) Correction of structural defects and hazards;
- (3) Protection from weather damage due to defective roofing, flashings, glazing, caulking, or lack of heat; and
- (4) Elimination of any condition on the premises which could cause or augment fire or explosion.

[1985 c 449 § 12.]

RCW 84.26.130 Appeals from decisions on applications.

Any decision by a local review board on an application for classification as historic property eligible for special valuation may be appealed to superior court under RCW 34.05.510 through 34.05.598 in addition to any other remedy at law. Any decision on the disqualification of historic property eligible for special valuation, or any other dispute, may be appealed to the county board of equalization in accordance with RCW 84.40.038.

[2001 c 185 § 2; 1989 c 175 § 178; 1985 c 449 § 13.]

NOTES:

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 84.26.900 Severability--1985 c 449.

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

[1985 c 449 § 15.]

**Chapter 84.33 RCW
TIMBER AND FOREST LANDS**

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RCW 84.33.010 Legislative findings.

As a result of the study and analysis of systems of taxation of standing timber and forest lands by the forest tax committee pursuant to Senate Concurrent Resolution No. 30 of the 41st session of the legislature, and the recommendations of the committee based thereon, the legislature hereby finds that:

(1) The public welfare requires that this state's system for taxation of timber and forest lands be modernized to assure the citizens of this state and its future generations the advantages to be derived from the continuous production of timber and forest products from the significant area of privately owned forests in this state. It is this state's policy to encourage forestry and restocking and reforestation of such forests so that present and future generations will enjoy the benefits which forest areas provide in enhancing water supply, in minimizing soil erosion, storm and flood damage to persons or property, in providing a habitat for wild game, in providing scenic and recreational spaces, in maintaining land areas whose forests contribute to the natural ecological equilibrium, and in providing employment and profits to its citizens and raw materials for products needed by everyone.

(2) The combination of variations in quantities, qualities and locations of timber and forest lands, the fact that market areas for timber products are nation-wide and world-wide and the unique long term nature of investment costs and risks associated with growing timber, all make exceedingly difficult the function of valuing and assessing timber and forest lands.

(3) The existing ad valorem property tax system is unsatisfactory for taxation of standing timber and forest land and will significantly frustrate, to an ever increasing degree with the passage of time, the perpetual enjoyment of the benefits enumerated above.

(4) For these reasons it is desirable, in exercise of the powers to promote the general welfare and to impose taxes; that

(a) the ad valorem system for taxing timber be modified and discontinued in stages over a three year period during which such system will be replaced by one under which timber will be

taxed on the basis of stumpage value at the time of harvest, and

(b) forest land remain under the ad valorem taxation system but be taxed only as provided in this chapter and RCW 28A.150.250.

[1990 c 33 § 598; 1984 c 204 § 16; 1971 ex.s. c 294 § 1.]

Notes:

Purpose--Statutory references--Severability--1990 c 33: See RCW 28A.900.100 through 28A.900.102.

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.035 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Agricultural methods" means the cultivation of trees that are grown on land prepared by intensive cultivation and tilling, such as irrigating, plowing, or turning over the soil, and on which all unwanted plant growth is controlled continuously for the exclusive purpose of raising trees such as Christmas trees and short-rotation hardwoods.

(2) "Average rate of inflation" means the annual rate of inflation as determined by the department averaged over the period of time as provided in RCW 84.33.220 (1) and (2). This rate shall be published in the state register by the department not later than January 1st of each year for use in that assessment year.

(3) "Composite property tax rate" for a county means the total amount of property taxes levied upon forest lands by all taxing districts in the county other than the state, divided by the total assessed value of all forest land in the county.

(4) "Forest land" is synonymous with "designated forest land" and means any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres that is or are devoted primarily to growing and harvesting timber. Designated forest land means the land only and does not include a residential homesite. The term includes land used for incidental uses that are compatible with the growing and harvesting of timber but no more than ten percent of the land may be used for such incidental uses. It also includes the land on which appurtenances necessary for the production, preparation, or sale of the timber products exist in conjunction with land producing these products.

(5) "Harvested" means the time when in the ordinary course of business the quantity of timber by species is first definitely determined. The amount harvested shall be determined by the Scribner Decimal C Scale or other prevalent measuring practice adjusted to arrive at substantially equivalent measurements, as approved by the department.

(6) "Harvester" means every person who from the person's own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, fells, cuts, or takes timber for sale or for commercial or industrial use. When the United States or any instrumentality thereof, the state, including its departments and institutions and political subdivisions, or any municipal corporation therein so fells, cuts, or takes timber for sale or for commercial or industrial use, the harvester is the first person other than the United States or any instrumentality thereof, the state,

including its departments and institutions and political subdivisions, or any municipal corporation therein, who acquires title to or a possessory interest in the timber. The term "harvester" does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(7) "Harvesting and marketing costs" means only those costs directly associated with harvesting the timber from the land and delivering it to the buyer and may include the costs of disposing of logging residues. Any other costs that are not directly and exclusively related to harvesting and marketing of the timber, such as costs of permanent roads or costs of reforesting the land following harvest, are not harvesting and marketing costs.

(8) "Incidental use" means a use of designated forest land that is compatible with its purpose for growing and harvesting timber. An incidental use may include a gravel pit, a shed or land used to store machinery or equipment used in conjunction with the timber enterprise, and any other use that does not interfere with or indicate that the forest land is no longer primarily being used to grow and harvest timber.

(9) "Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special benefit assessments for sanitary or storm sewerage systems, domestic water supply or distribution systems, or road construction or improvement purposes.

(10) "Local improvement district" means any local improvement district, utility local improvement district, local utility district, road improvement district, or any similar unit created by a local government for the purpose of levying special benefit assessments against property specially benefited by improvements relating to the districts.

(11) "Owner" means the party or parties having the fee interest in land, except where land is subject to a real estate contract "owner" means the contract vendee.

(12) "Primarily" or "primary use" means the existing use of the land is so prevalent that when the characteristic use of the land is evaluated any other use appears to be conflicting or nonrelated.

(13) "Short-rotation hardwoods" means hardwood trees, such as but not limited to hybrid cottonwoods, cultivated by agricultural methods in growing cycles shorter than fifteen years.

(14) "Small harvester" means every person who from his or her own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, fells, cuts, or takes timber for sale or for commercial or industrial use in an amount not exceeding two million board feet in a calendar year. When the United States or any instrumentality thereof, the state, including its departments and institutions and political subdivisions, or any municipal corporation therein so fells, cuts, or takes timber for sale or for commercial or industrial use, not exceeding these amounts, the small harvester is the first person other than the United States or any instrumentality thereof, the state, including its departments and institutions and political subdivisions, or any municipal corporation therein, who acquires title to or a possessory interest in the timber. Small harvester does not include persons performing under contract the necessary labor or mechanical services for a harvester, and it does not include the harvesters of Christmas

trees or short-rotation hardwoods.

(15) "Special benefit assessments" means special assessments levied or capable of being levied in any local improvement district or otherwise levied or capable of being levied by a local government to pay for all or part of the costs of a local improvement and which may be levied only for the special benefits to be realized by property by reason of that local improvement.

(16) "Stumpage value of timber" means the appropriate stumpage value shown on tables prepared by the department under RCW 84.33.091, provided that for timber harvested from public land and sold under a competitive bidding process, stumpage value shall mean the actual amount paid to the seller in cash or other consideration. Whenever payment for the stumpage includes considerations other than cash, the value shall be the fair market value of the other consideration. If the other consideration is permanent roads, the value of the roads shall be the appraised value as appraised by the seller.

(17) "Timber" means forest trees, standing or down, on privately or publicly owned land, and except as provided in RCW 84.33.170 includes Christmas trees and short-rotation hardwoods.

(18) "Timber assessed value" for a county means a value, calculated by the department before October 1st of each year, equal to the total stumpage value of timber harvested from privately owned land in the county during the most recent four calendar quarters for which the information is available multiplied by a ratio. The numerator of the ratio is the rate of tax imposed by the county under RCW 84.33.051 for the year of the calculation. The denominator of the ratio is the composite property tax rate for the county for taxes due in the year of the calculation, expressed as a percentage of assessed value.

(19) "Timber assessed value" for a taxing district means the timber assessed value for the county multiplied by a ratio. The numerator of the ratio is the total assessed value of forest land in the taxing district. The denominator is the total assessed value of forest land in the county. As used in this section, "assessed value of forest land" means the assessed value of forest land for taxes due in the year the timber assessed value for the county is calculated.

(20) "Timber management plan" means a plan prepared by a trained forester, or any other person with adequate knowledge of timber management practices, concerning the use of the land to grow and harvest timber. Such a plan includes:

- (a) A legal description of the forest land;
- (b) A statement that the forest land is held in contiguous ownership of twenty or more acres and is primarily devoted to and used to grow and harvest timber;
- (c) A brief description of the timber on the forest land or, if the timber on the land has been harvested, the owner's plan to restock the land with timber;
- (d) A statement about whether the forest land is also used to graze livestock;
- (e) A statement about whether the land has been used in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW; and
- (f) If the land has been recently harvested or supports a growth of brush and noncommercial type timber, a description of the owner's plan to restock the forest land within three years.

[2001 c 249 § 1; 2001 c 97 § 1; 1995 c 165 § 1; 1986 c 315 § 1; 1984 c 204 § 1.]

NOTES:

Reviser's note: This section was amended by 2001 c 97 § 1 and by 2001 c 249 § 1, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Application--1995 c 165: "This act applies to taxes levied in 1995 for collection in 1996 and thereafter." [1995 c 165 § 3.]

Savings--1984 c 204: "This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule, regulation, or order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1984 c 204 § 48.]

Effective date--1984 c 204: "This act shall take effect July 1, 1984." [1984 c 204 § 49.]

RCW 84.33.040 Timber on privately or federally owned land exempted from ad valorem taxation.

Timber on privately owned land or federally owned land shall be exempt from ad valorem taxation.

[1984 c 204 § 18; 1983 1st ex.s. c 62 § 7; 1971 ex.s. c 294 § 4.]

NOTES:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Short title--Intent--Effective dates--Applicability--1983 1st ex.s. c 62: See notes following RCW 84.36.477.

RCW 84.33.041 State excise tax on harvesters of timber imposed--Credit for county tax--Deposit of moneys in timber tax distribution account.

(1) An excise tax is imposed on every person engaging in this state in business as a harvester of timber on privately or publicly owned land. The tax is equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by the rate provided in this chapter.

(2) A credit is allowed against the tax imposed under this section for any tax paid under RCW 84.33.051.

(3) Moneys received as payment for the tax imposed under this section and RCW 84.33.051 shall be deposited in the timber tax distribution account hereby established in the state treasury.

[1991 sp.s. c 13 § 26; 1985 c 57 § 87; 1984 c 204 § 2.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Use of collection agencies to collect taxes outside the state: RCW 82.32.265.

RCW 84.33.046 Excise tax rate July 1, 1988, and thereafter.

The rate of tax imposed under RCW 84.33.041 for timber harvested July 1, 1988, and thereafter, shall be five percent.

[1984 c 204 § 7.]

Notes:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.051 County excise tax on harvesters of timber authorized--Rate--Administration and collection--Deposit of moneys in timber tax distribution account--Use.

(1) The legislative body of any county may impose a tax upon every person engaging in the county in business as a harvester effective October 1, 1984. The tax shall be equal to the stumpage value of timber harvested from privately owned land multiplied by a rate of four percent.

(2) Before the effective date of any ordinance imposing a tax under this section, the county shall contract with the department of revenue for administration and collection of the tax. The tax collected by the department of revenue under this section shall be deposited by the department in the timber tax distribution account. Moneys in the account may be spent only for distributions to counties under RCW 84.33.081 and, after appropriation by the legislature, for the activities undertaken by the department of revenue relating to the collection and administration of the taxes imposed under this section and RCW 84.33.041. Appropriations are not required for distributions to counties under RCW 84.33.081.

[1984 c 204 § 8.]

Notes:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.074 Excise tax on harvesters of timber--Calculation of tax by small harvesters--Election--Filing form.

(1) A small harvester may elect to calculate the tax imposed by this chapter in the manner provided in this section.

(2) Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined. The amount harvested shall be determined by the Scribner Decimal C Scale or other prevalent measuring practice adjusted to arrive at substantially equivalent measurements, as approved by the department of revenue.

(3) Timber values shall be determined by either of the following methods, whichever is most appropriate to the circumstances of the harvest:

(a) When standing timber is sold on the stump, the taxable value is the actual gross receipts received by the landowner from the sale of the standing timber.

(b) When timber is sold after it has been harvested, the taxable value is the actual gross receipts from sale of the harvested timber minus the costs of harvesting and marketing the timber. When the taxpayer is unable to provide documented proof of harvesting and marketing

costs, this deduction for harvesting and marketing costs shall be a percentage of the gross receipts from sale of the harvested timber as determined by the department of revenue but in no case less than twenty-five percent.

(4) The department of revenue shall prescribe a short filing form which shall be as simple as possible.

[1984 c 204 § 19; 1981 c 146 § 2.]

NOTES:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Effective date--1981 c 146: "This act shall take effect January 1, 1982." [1981 c 146 § 3.]

Severability--1981 c 146: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1981 c 146 § 4.]

RCW 84.33.075 Excise tax on harvesters of timber--Exemption for certain nonprofit organizations, associations, or corporations.

The excise tax imposed by this chapter shall not apply to any timber harvested by a nonprofit organization, association, or corporation from forest lands owned by it, where such lands are exempt from property taxes under RCW 84.36.030, and where all of the income and receipts of the nonprofit organization, association, or corporation derived from such timber sales are used solely for the expense of promoting, operating, and maintaining youth programs which are equally available to all, regardless of race, color, national origin, ancestry, or religious belief.

In order to determine whether the harvesting of timber by a nonprofit organization, association, or corporation is exempt, the director of the department of revenue shall have access to its books.

For the purposes of this section, a "nonprofit" organization, association, or corporation is one: (1) Which pays no part of its income directly or indirectly to its members, stockholders, officers, directors, or trustees except in the form of services rendered by the organization, association, or corporation in accordance with its purposes and bylaws; and (2) which pays salary or compensation to its officers only for actual services rendered, and at levels comparable to the salary or compensation of like positions within the public services of the state.

[1984 c 204 § 20; 1980 c 134 § 6.]

Notes:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.077 Credit for property taxes paid on timber on public land.

The amount of any property taxes paid on timber standing on public land shall be allowed as a credit against any tax imposed with respect to the business of harvesting timber from publicly owned land under RCW 84.33.041. However, the amount of credit allowed shall not exceed the amount of excise tax due in respect to the business of harvesting timber from publicly owned land.

[1984 c 204 § 21; 1983 1st ex.s. c 62 § 8.]

NOTES:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Short title--Intent--Effective dates--Applicability--1983 1st ex.s. c 62: See notes following RCW 84.36.477.

RCW 84.33.0775 Timber harvest tax credit.

(1) A taxpayer is allowed a credit against the tax imposed under RCW 84.33.041 for timber harvested on and after January 1, 2000, under a forest practices notification filed or application approved under RCW 76.09.050 and subject to enhanced aquatic resources requirements.

(2)(a) For a person other than a small harvester who elects to calculate tax under RCW 84.33.074, the credit is equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by eight-tenths of one percent.

(b) For a small harvester who elects to calculate tax under RCW 84.33.074, the credit is equal to sixteen percent of the tax imposed under this chapter.

(c) The amount of credit claimed by a taxpayer under this section shall be reduced by the amount of any compensation received from the federal government for reduced timber harvest due to enhanced aquatic resource requirements. If the amount of compensation from the federal government exceeds the amount of credit available to a taxpayer in any reporting period, the excess shall be carried forward and applied against credits in future reporting periods. This subsection does not apply to small harvesters as defined in *RCW 84.33.073.

(d) Refunds may not be given in place of credits. Credit may not be claimed in excess of tax owed. The department of revenue shall disallow any credits, used or unused, upon written notification from the department of natural resources of a final decision that timber for which credit was claimed was not harvested under a forest practices notification filed or application approved under RCW 76.09.050 and subject to enhanced aquatic resources requirements.

(3) As used in this section, a forest practice[s] notification or application is subject to enhanced aquatic resource requirements if it includes, in whole or in part, riparian area, wetland, or steep or unstable slope from which the operator is limited, by rule adopted under RCW 76.09.055, 34.05.090, 43.21C.250, and 76.09.370, or any federally approved habitat conservation plan or department of natural resources approved watershed analysis, from harvesting timber, or if a road is included within or adjacent to the area covered by such notification or application and the road is covered by a road maintenance plan approved by the department of natural resources under rules adopted under chapter 76.09 RCW, the forest practices act, or a federally approved habitat conservation plan.

(4) For forest practices notification or applications submitted after January 1, 2000, the department of natural resources shall indicate whether the notification or application is subject to enhanced aquatic resource requirements and, unless notified of a contrary determination by the forest practices appeals board, the department of revenue shall use such indication in determining the credit to be allowed against the tax assessed under RCW 84.33.041. The department of natural resources shall develop revisions to the form of the forest practices notifications and applications to provide a space for the applicant to indicate and the department

of natural resources to confirm or not confirm, whether the notification or application is subject to enhanced aquatic resource requirements. For forest practices notifications or applications submitted before January 1, 2000, the applicant may submit the approved notification or application to the department of natural resources for confirmation that the notification or application is subject to enhanced aquatic resource requirements. Upon any such submission, the department of natural resources will within thirty days confirm or deny that the notification or application is subject to enhanced aquatic resource requirements and will forward separate evidence of each confirmation to the department of revenue. Unless notified of a contrary ruling by the forest practices appeals board, the department of revenue shall use the separate confirmations in determining the credit to be allowed against the tax assessed under RCW 84.33.041.

(5) A refusal by the department of natural resources to confirm that a notification or application is subject to enhanced aquatic resources requirements may be appealed to the forest practices appeals board under RCW 76.09.220.

(6) A person receiving approval of credit must keep records necessary for the department of revenue to verify eligibility under this section.

[1999 sp.s. c 5 § 1; 1999 sp.s. c 4 § 401.]

NOTES:

*Reviser's note: RCW 84.33.073 was repealed by 2001 c 249 § 16.

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

RCW 84.33.078 Sale of timber on nonfederally owned public land--Notice of sale or prospectus to indicate tax treatment.

When any timber standing on public land, other than federally owned land, is sold separate from the land, the department of natural resources or other governmental unit, as appropriate, shall state in its notice of the sale or prospectus that timber sold separate from the land is subject to property tax and that the amount of the tax paid may be used as a credit against any tax imposed with respect to business of harvesting timber from publicly owned land under RCW 84.33.041.

[1986 c 65 § 1; 1984 c 204 § 22; 1983 1st ex.s. c 62 § 9.]

NOTES:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Short title--Intent--Effective dates--Applicability--1983 1st ex.s. c 62: See notes following RCW 84.36.477.

RCW 84.33.081 Distributions from timber tax distribution account--Distributions from county timber tax account.

(1) On the last business day of the second month of each calendar quarter, the state treasurer shall distribute from the timber tax distribution account to each county the amount of tax collected on behalf of each county under RCW 84.33.051, less each county's proportionate share of appropriations for collection and administration activities under RCW 84.33.051, and

shall transfer to the state general fund the amount of tax collected on behalf of the state under RCW 84.33.041, less the state's proportionate share of appropriations for collection and administration activities under RCW 84.33.041. The county treasurer shall deposit moneys received under this section in a county timber tax account which shall be established by each county. Following receipt of moneys under this section, the county treasurer shall make distributions from any moneys available in the county timber tax account to taxing districts in the county, except the state, under subsections (2) through (4) of this section.

(2) From moneys available, there first shall be a distribution to each taxing district having debt service payments due during the calendar year, based upon bonds issued under authority of a vote of the people conducted pursuant to RCW 84.52.056 and based upon excess levies for a capital project fund authorized pursuant to RCW 84.52.053, of an amount equal to the timber assessed value of the district multiplied by the tax rate levied for payment of the debt service and capital projects: PROVIDED, That in respect to levies for a debt service or capital project fund authorized before July 1, 1984, the amount allocated shall not be less than an amount equal to the same percentage of such debt service or capital project fund represented by timber tax allocations to such payments in calendar year 1984. Distribution under this subsection (2) shall be used only for debt service and capital projects payments. The distribution under this subsection shall be made as follows: One-half of such amount shall be distributed in the first quarter of the year and one-half shall be distributed in the third quarter of the year.

(3) From the moneys remaining after the distributions under subsection (2) of this section, the county treasurer shall distribute to each school district an amount equal to one-half of the timber assessed value of the district or eighty percent of the timber roll of such district in calendar year 1983 as determined under this chapter, whichever is greater, multiplied by the tax rate, if any, levied by the district under RCW 84.52.052 or 84.52.053 for purposes other than debt service payments and capital projects supported under subsection (2) of this section. The distribution under this subsection shall be made as follows: One-half of such amount shall be distributed in the first quarter of the year and one-half shall be distributed in the third quarter of the year.

(4) After the distributions directed under subsections (2) and (3) of this section, if any, each taxing district shall receive an amount equal to the timber assessed value of the district multiplied by the tax rate, if any, levied as a regular levy of the district or as a special levy not included in subsection (2) or (3) of this section.

(5) If there are insufficient moneys in the county timber tax account to make full distribution under subsection (4) of this section, the county treasurer shall multiply the amount to be distributed to each taxing district under that subsection by a fraction. The numerator of the fraction is the county timber tax account balance before making the distribution under that subsection. The denominator of the fraction is the account balance which would be required to make full distribution under that subsection.

(6) After making the distributions under subsections (2) through (4) of this section in the full amount indicated for the calendar year, the county treasurer shall place any excess revenue up to twenty percent of the total distributions made for the year under subsections (2) through (4) of this section in a reserve status until the beginning of the next calendar year. Any moneys

remaining in the county timber tax account after this amount is placed in reserve shall be distributed to each taxing district in the county in the same proportions as the distributions made under subsection (4) of this section.

[1985 c 184 § 1; 1984 c 204 § 9.]

Notes:

Application--1985 c 184 § 1: "Section 1 of this act applies to distributions beginning in 1986, and thereafter." [1985 c 184 § 3.]

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.086 Payment of tax.

(1) The taxes imposed under this chapter shall be computed with respect to timber harvested each calendar quarter and shall be due and payable in quarterly installments. Remittance shall be made on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrues. The taxpayer on or before such date shall make out a return, upon such forms and setting forth such information as the department of revenue may require, showing the amount of tax for which the taxpayer is liable for the preceding quarterly period and shall sign and transmit the same to the department of revenue, together with a remittance for the amount of tax.

(2) The taxes imposed by this chapter are in addition to any taxes imposed upon the same persons under chapter 82.04 RCW.

(3) Any harvester incurring less than fifty dollars tax liability under this section in any calendar quarter is excused from the payment of such tax, but may be required by the department of revenue to file a return even though no tax may be due.

[1987 c 166 § 1; 1984 c 204 § 10.]

Notes:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.088 Reporting requirements on timber purchase. (Expires July 1, 2004.)

(1) A purchaser of privately owned timber in an amount in excess of two hundred thousand board feet in a voluntary sale made in the ordinary course of business shall, on or before the last day of the month following the purchase of the timber, report the particulars of the purchase to the department.

(2) The report required in subsection (1) of this section shall contain all information relevant to the value of the timber purchased including, but not limited to, the following, as applicable: Purchaser's name and address, sale date, termination date in sale agreement, total sale price, total acreage involved in the sale, net volume of timber purchased, legal description of the area involved in the sale, road construction or improvements required or completed, timber cruise data, and timber thinning data. A report may be submitted in any reasonable form or, at the purchaser's option, by submitting relevant excerpts of the timber sales contract. A purchaser may comply by submitting the information in the following form:

Purchaser's name:
Purchaser's address:
Sale date:
Termination date:
Total sale price:
Total acreage involved:
Net volume of timber purchased:
Legal description of sale area:
Property improvements:
Timber cruise data:
Timber thinning data:

(3) A purchaser of privately owned timber involved in a purchase described in subsection (1) of this section who fails to report a purchase as required may be liable for a penalty of two hundred fifty dollars for each failure to report, as determined by the department.

(4) This section expires July 1, 2004.

[2001 c 320 § 16.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

RCW 84.33.091 Tables of stumpage values--Revised tables--Legislative review--Appeal.

(1) The department of revenue shall designate areas containing timber having similar growing, harvesting, and marketing conditions to be used as units for the preparation and application of stumpage values. Each year on or before December 31 for use the following January through June 30, and on or before June 30 for use the following July through December 31, the department shall prepare tables of stumpage values of each species or subclassification of timber within these units. The stumpage value shall be the amount that each such species or subclassification would sell for at a voluntary sale made in the ordinary course of business for purposes of immediate harvest. These stumpage values, expressed in terms of a dollar amount per thousand board feet or other unit measure, shall be determined in a manner which makes reasonable and adequate allowances for age, size, quality, costs of removal, accessibility to point of conversion, market conditions, and all other relevant factors from:

(a) Gross proceeds from sales on the stump of similar timber of like quality and character at similar locations, and in similar quantities;

(b) Gross proceeds from sales of logs adjusted to reflect only the portion of such proceeds attributable to value on the stump immediately prior to harvest; or

(c) A combination of (a) and (b) of this subsection.

(2) Upon application from any person who plans to harvest damaged timber, the stumpage values for which have been materially reduced from the values shown in the applicable tables due to damage resulting from fire, blow down, ice storm, flood, or other sudden

unforeseen cause, the department shall revise the stumpage value tables for any area in which such timber is located and shall specify any additional accounting or other requirements to be complied with in reporting and paying the tax.

(3) The preliminary area designations and stumpage value tables and any revisions thereof are subject to review by the ways and means committees of the house of representatives and senate prior to finalization. Tables of stumpage values shall be signed by the director or the director's designee. A copy thereof shall be mailed to anyone who has submitted to the department a written request for a copy.

(4) On or before the sixtieth day after the date of final adoption of any stumpage value tables, any harvester may appeal to the board of tax appeals for a revision of stumpage values for an area determined pursuant to subsection (3) of this section.

[1998 c 311 § 13; 1984 c 204 § 11.]

Notes:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.096 Application of excise taxes' administrative provisions and definitions.

All sections of chapter 82.32 RCW, except RCW 82.32.045 and 82.32.270, apply to the taxes imposed under this chapter.

[1984 c 204 § 13.]

Notes:

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.120 Forest land valuation--Assessor to list forest land at grade and class values--Computation of assessed value--Adjustment of values--Certification--Use--Notice of continuance--Appeals--Removal of classification--Compensating tax.

(1) In preparing the assessment rolls as of January 1, 1982, for taxes payable in 1983 and each January 1st thereafter, the assessor shall list each parcel of forest land at a value with respect to the grade and class provided in this subsection and adjusted as provided in subsection (2) of this section and shall compute the assessed value of the land by using the same assessment ratio he or she applies generally in computing the assessed value of other property in his or her county. Values for the several grades of bare forest land shall be as follows.

LAND GRADE	OPERABILITY CLASS	VALUES PER ACRE
	1	\$141
1	2	136
	3	131
	4	95
	1	118

Revised Code of Washington 2001

2	2	114
	3	110
	4	80
3	1	93
	2	90
	3	87
	4	66
4	1	70
	2	68
	3	66
	4	52
5	1	51
	2	48
	3	46
	4	31
6	1	26
	2	25
	3	25
	4	23
7	1	12
	2	12
	3	11
	4	11
8		1

(2) On or before December 31, 1981, the department shall adjust, by rule under chapter 34.05 RCW, the forest land values contained in subsection (1) of this section in accordance with this subsection, and shall certify these adjusted values to the county assessor for his or her use in preparing the assessment rolls as of January 1, 1982. For the adjustment to be made on or before December 31, 1981, for use in the 1982 assessment year, the department shall:

(a) Divide the aggregate value of all timber harvested within the state between July 1, 1976, and June 30, 1981, by the aggregate harvest volume for the same period, as determined from the harvester excise tax returns filed with the department under *RCW 82.04.291 and *84.33.071; and

(b) Divide the aggregate value of all timber harvested within the state between July 1, 1975, and June 30, 1980, by the aggregate harvest volume for the same period, as determined

from the harvester excise tax returns filed with the department under *RCW 82.04.291 and *84.33.071; and

(c) Adjust the forest land values contained in subsection (1) of this section by a percentage equal to one-half of the percentage change in the average values of harvested timber reflected by comparing the resultant values calculated under (a) and (b) of this subsection.

For the adjustments to be made on or before December 31, 1982, and each succeeding year thereafter, the same procedure shall be followed as described in this subsection utilizing harvester excise tax returns filed under *RCW 82.04.291 and this chapter except that this adjustment shall be made to the prior year's adjusted value, and the five-year periods for calculating average harvested timber values shall be successively one year more recent.

(3) In preparing the assessment roll for 1972 and each year thereafter, the assessor shall enter as the true and fair value of each parcel of forest land the appropriate grade value certified to him or her by the department of revenue, and he or she shall compute the assessed value of such land by using the same assessment ratio he or she applies generally in computing the assessed value of other property in his or her county. In preparing the assessment roll for 1975 and each year thereafter, the assessor shall assess and value as classified forest land all forest land that is not then designated pursuant to RCW **84.33.120(4) or 84.33.130 and shall make a notation of such classification upon the assessment and tax rolls. On or before January 15 of the first year in which such notation is made, the assessor shall mail notice by certified mail to the owner that such land has been classified as forest land and is subject to the compensating tax imposed by this section. If the owner desires not to have such land assessed and valued as classified forest land, he or she shall give the assessor written notice thereof on or before March 31 of such year and the assessor shall remove from the assessment and tax rolls the classification notation entered pursuant to this subsection, and shall thereafter assess and value such land in the manner provided by law other than this chapter 84.33 RCW.

(4) In any year commencing with 1972, an owner of land which is assessed and valued by the assessor other than pursuant to the procedures set forth in ***RCW 84.33.110 and this section, and which has, in the immediately preceding year, been assessed and valued by the assessor as forest land, may appeal to the county board of equalization by filing an application with the board in the manner prescribed in ****subsection (2) of RCW 84.33.130. The county board shall afford the applicant an opportunity to be heard if the application so requests and shall act upon the application in the manner prescribed in ****subsection (3) of RCW 84.33.130.

(5) Land that has been assessed and valued as classified forest land as of any year commencing with 1975 assessment year or earlier shall continue to be so assessed and valued until removal of classification by the assessor only upon the occurrence of one of the following events:

- (a) Receipt of notice from the owner to remove such land from classification as forest land;
- (b) Sale or transfer to an ownership making such land exempt from ad valorem taxation;
- (c) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that, because of actions taken by the owner, such land is no longer primarily devoted to and used for growing and harvesting timber. However, land shall not be

removed from classification if a governmental agency, organization, or other recipient identified in subsection (9) or (10) of this section as exempt from the payment of compensating tax has manifested its intent in writing or by other official action to acquire a property interest in classified forest land by means of a transaction that qualifies for an exemption under subsection (9) or (10) of this section. The governmental agency, organization, or recipient shall annually provide the assessor of the county in which the land is located reasonable evidence in writing of the intent to acquire the classified land as long as the intent continues or within sixty days of a request by the assessor. The assessor may not request this evidence more than once in a calendar year;

(d) Determination that a higher and better use exists for such land than growing and harvesting timber after giving the owner written notice and an opportunity to be heard;

(e) Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a notice of forest land classification continuance, except transfer to an owner who is an heir or devisee of a deceased owner, shall not, by itself, result in removal of classification. The signed notice of continuance shall be attached to the real estate excise tax affidavit provided for in RCW 82.45.150. The notice of continuance shall be on a form prepared by the department of revenue. If the notice of continuance is not signed by the new owner and attached to the real estate excise tax affidavit, all compensating taxes calculated pursuant to subsection (7) of this section shall become due and payable by the seller or transferor at time of sale. The county auditor shall not accept an instrument of conveyance of classified forest land for filing or recording unless the new owner has signed the notice of continuance or the compensating tax has been paid, as evidenced by the real estate excise tax stamp affixed thereto by the treasurer. The seller, transferor, or new owner may appeal the new assessed valuation calculated under subsection (7) of this section to the county board of equalization in accordance with the provisions of RCW 84.40.038. Jurisdiction is hereby conferred on the county board of equalization to hear these appeals.

The assessor shall remove classification pursuant to (c) or (d) of this subsection prior to September 30 of the year prior to the assessment year for which termination of classification is to be effective. Removal of classification as forest land upon occurrence of (a), (b), (d), or (e) of this subsection shall apply only to the land affected, and upon occurrence of (c) of this subsection shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber: PROVIDED, That any remaining classified forest land meets necessary definitions of forest land pursuant to ***RCW 84.33.100.

(6) Within thirty days after such removal of classification as forest land, the assessor shall notify the owner in writing setting forth the reasons for such removal. The owner of such land shall thereupon have the right to apply for designation of such land as forest land pursuant to subsection (4) of this section or RCW 84.33.130. The seller, transferor, or owner may appeal such removal to the county board of equalization in accordance with the provisions of RCW 84.40.038.

(7) Unless the owner successfully applies for designation of such land or unless the removal is reversed on appeal, notation of removal from classification shall immediately be made upon the assessment and tax rolls, and commencing on January 1 of the year following the

year in which the assessor made such notation, such land shall be assessed on the same basis as real property is assessed generally in that county. Except as provided in subsection (5)(e), (9), or (10) of this section and unless the assessor shall not have mailed notice of classification pursuant to subsection (3) of this section, a compensating tax shall be imposed which shall be due and payable to the county treasurer thirty days after the owner is notified of the amount of the compensating tax. As soon as possible, the assessor shall compute the amount of such compensating tax and mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such compensating tax shall be equal to the difference, if any, between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the dollar rate of the last levy extended against such land, multiplied by a number, in no event greater than ten, equal to the number of years, commencing with assessment year 1975, for which such land was assessed and valued as forest land.

(8) Compensating tax, together with applicable interest thereon, shall become a lien on such land which shall attach at the time such land is removed from classification as forest land and shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050. Any compensating tax unpaid on its due date shall thereupon become delinquent. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(9) The compensating tax specified in subsection (7) of this section shall not be imposed if the removal of classification as forest land pursuant to subsection (5) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other forest land located within the state of Washington;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) A donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections, or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW: PROVIDED, That at such time as the land is not used for the purposes enumerated, the compensating tax specified in subsection (7) of this section shall be imposed upon the current owner;

(d) The sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;

(e) Official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of such land;

- (f) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;
 - (g) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;
 - (h) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under this chapter, or classified under chapter 84.34 RCW continuously since 1993;
 - (i) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under this chapter, or classified under chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or
 - (j) The date of death shown on a death certificate is the date used for the purpose of this subsection (9).
- (10) In a county with a population of more than one million inhabitants, the compensating tax specified in subsection (7) of this section shall not be imposed if the removal of classification as forest land pursuant to subsection (5) of this section resulted solely from:
- (a) An action described in subsection (9) of this section; or
 - (b) A transfer of a property interest to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain, improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the property interest is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.
- (11) With respect to any land that has been designated prior to May 6, 1974, pursuant to RCW **84.33.120(4) or 84.33.130, the assessor may, prior to January 1, 1975, on his or her own motion or pursuant to petition by the owner, change, without imposition of the compensating tax provided under RCW 84.33.140, the status of such designated land to classified forest land.

[2001 c 305 § 1; 2001 c 185 § 3; 1999 sp.s. c 4 § 702; 1999 c 233 § 20; 1997 c 299 § 1; 1995 c 330 § 1; 1992 c 69 § 1; 1986 c 238 § 1; 1984 c 204 § 23; 1981 c 148 § 7; 1980 c 134 § 2; 1974 ex.s. c 187 § 5; 1972 ex.s. c 148 § 5; 1971 ex.s. c 294 § 12.]

NOTES:

Reviser's note: *(1) RCW 82.04.291 was recodified as RCW 84.33.071 pursuant to 1979 c 6 § 1; and subsequently repealed by 1984 c 204 § 47, effective July 1, 1984.

** (2) RCW 84.33.120 was amended by 2001 c 305 § 1 and by 2001 c 185 § 3 and also repealed by 2001 c 249 § 16.

*** (3) RCW 84.33.100 and 84.33.110 were repealed by 2001 c 249 § 16.

**** (4) RCW 84.33.130 was amended by 2001 c 249 § 2, changing subsections (2) and (3) to subsections (4) and (6).

(5) This section was amended by 2001 c 185 § 3 and by 2001 c 305 § 1, each without reference to the other. Both amendments are incorporated in the publication of this section. This section was also repealed by 2001 c 249 § 16 without cognizance of those amendments. For rule of construction concerning sections amended and repealed in the same legislative session, see RCW 1.12.025.

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

Effective date--1999 c 233: See note following RCW 4.28.320.

Effective date--1997 c 299: See note following RCW 84.33.140.

Effective date--1995 c 330: See note following RCW 84.33.140.

Effective date--1992 c 69: See RCW 84.34.923.

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Purpose--Severability--Effective dates--1981 c 148: See notes following RCW 84.33.110.

Severability--1974 ex.s. c 187: See note following RCW 84.33.110.

RCW 84.33.120 Forest land valuation--Assessor to list forest land at grade and class values--Computation of assessed value--Adjustment of values--Certification--Use--Notice of continuance--Appeals--Removal of classification--Compensating tax.

[1999 sp.s. c 4 § 702; 1999 c 233 § 20; 1997 c 299 § 1; 1995 c 330 § 1; 1992 c 69 § 1; 1986 c 238 § 1; 1984 c 204 § 23; 1981 c 148 § 7; 1980 c 134 § 2; 1974 ex.s. c 187 § 5; 1972 ex.s. c 148 § 5; 1971 ex.s. c 294 § 12.] Repealed by 2001 c 249 § 16.

NOTES:

Reviser's note: This section was also amended by 2001 c 185 § 3 and by 2001 c 305 § 1 without cognizance of the repeal thereof. For rule of construction concerning sections amended and repealed in the same legislative session, see RCW 1.12.025.

RCW 84.33.130 Forest land valuation--Application by owner that land be designated and valued as forest land--Hearing--Rules--Approval, denial of application--Appeal.

(1) Notwithstanding any other provision of law, lands that were assessed as classified forest land before July 22, 2001, shall be designated forest land for the purposes of this chapter. The owners of previously classified forest land shall not be required to apply for designation under this chapter. As of July 22, 2001, the land and timber on such land shall be assessed and taxed in accordance with the provisions of this chapter.

(2) An owner of land desiring that it be designated as forest land and valued under RCW 84.33.140 as of January 1st of any year shall submit an application to the assessor of the county in which the land is located before January 1st of that year. The application shall be accompanied by a reasonable processing fee when the county legislative authority has established the requirement for such a fee.

(3) No application of designation is required when publicly owned forest land is exchanged for privately owned forest land designated under this chapter. The land exchanged and received by an owner subject to ad valorem taxation shall be automatically granted designation under this chapter if the following conditions are met:

(a) The land will be used to grow and harvest timber; and

(b) The owner of the land submits a document to the assessor's office that explains the details of the forest land exchange within sixty days of the closing date of the exchange. However, if the owner fails to submit information regarding the exchange by the end of this sixty-day period, the owner must file an application for designation as forest land under this chapter and the regular application process will be followed.

(4) The application shall be made upon forms prepared by the department and supplied

by the assessor, and shall include the following:

(a) A legal description of, or assessor's parcel numbers for, all land the applicant desires to be designated as forest land;

(b) The date or dates of acquisition of the land;

(c) A brief description of the timber on the land, or if the timber has been harvested, the owner's plan for restocking;

(d) A copy of the timber management plan, if one exists, for the land prepared by a trained forester or any other person with adequate knowledge of timber management practices;

(e) If a timber management plan exists, an explanation of the nature and extent to which the management plan has been implemented;

(f) Whether the land is used for grazing;

(g) Whether the land has been subdivided or a plat has been filed with respect to the land;

(h) Whether the land and the applicant are in compliance with the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules;

(i) Whether the land is subject to forest fire protection assessments under RCW 76.04.610;

(j) Whether the land is subject to a lease, option, or other right that permits it to be used for any purpose other than growing and harvesting timber;

(k) A summary of the past experience and activity of the applicant in growing and harvesting timber;

(l) A summary of current and continuing activity of the applicant in growing and harvesting timber;

(m) A statement that the applicant is aware of the potential tax liability involved when the land ceases to be designated as forest land;

(n) An affirmation that the statements contained in the application are true and that the land described in the application meets the definition of forest land in RCW 84.33.035; and

(o) A description and/or drawing showing what areas of land for which designation is sought are used for incidental uses compatible with the definition of forest land in RCW 84.33.035.

(5) The assessor shall afford the applicant an opportunity to be heard if the applicant so requests.

(6) The assessor shall act upon the application with due regard to all relevant evidence and without any one or more items of evidence necessarily being determinative, except that the application may be denied for one of the following reasons, without regard to other items:

(a) The land does not contain either a "merchantable stand of timber" as defined in chapter 76.09 RCW and applicable rules. This reason shall not alone be sufficient to deny the application (i) if the land has been recently harvested or supports a growth of brush or noncommercial type timber, and the application includes a plan for restocking within three years or a longer period necessitated by unavailability of seed or seedlings, or (ii) if only isolated areas within the land do not meet the minimum standards due to rock outcroppings, swamps, unproductive soil or other natural conditions;

(b) The applicant, with respect to the land, has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules; or

(c) The land abuts a body of salt water and lies between the line of ordinary high tide and a line paralleling the ordinary high tide line and two hundred feet horizontally landward from the high tide line. However, if the assessor determines that a higher and better use exists for the land but this use would not be permitted or economically feasible by virtue of any federal, state, or local law or regulation, the land shall be assessed and valued under RCW 84.33.140 without being designated as forest land.

(7) The application shall be deemed to have been approved unless, prior to May 1st of the year after the application was mailed or delivered to the assessor, the assessor notifies the applicant in writing of the extent to which the application is denied.

(8) An owner who receives notice that his or her application has been denied, in whole or in part, may appeal the denial to the county board of equalization in accordance with the provisions of RCW 84.40.038.

[2001 c 249 § 2; 2001 c 185 § 4; 1994 c 301 § 32; 1986 c 100 § 57; 1981 c 148 § 8; 1974 ex.s. c 187 § 6; 1971 ex.s. c 294 § 13.]

NOTES:

Reviser's note: This section was amended by 2001 c 185 § 4 and by 2001 c 249 § 2, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Purpose--1981 c 148: "(1) One of the purposes of this act is to establish the values for ad valorem tax purposes of bare forest land which is primarily devoted to and used for growing and harvesting timber without consideration of other potential uses of the land and to provide a procedure for adjusting the values in future years to reflect economic changes which may affect the value established in this act.

(2) Chapter 294, Laws of 1971 ex. sess., as originally enacted, required the department of revenue annually to analyze forest land transactions to ascertain the market value of bare forest land purchased and used exclusively for growing and harvesting timber. Most transactions involving forest land include mature and immature timber with no segregation by the parties between the amounts paid for timber and bare land. The examination of these transactions by the department to ascertain the prices being paid for only the bare land has proven to be very difficult, time consuming, and subject to recurring legal challenge. Samples are small in relation to the total acreage of forest land involved and the administrative time and costs required for the annual analyses are excessive in relation to the changes from year to year which have been observed in the value of bare forest land. This act eliminates most of these administrative costs by establishing the current bare forest land values and by providing a procedure for periodic adjustment of the values which does not require continuing and costly analysis of the numerous forest land transactions throughout the state." [1981 c 148 § 11.]

Severability--1981 c 148: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1981 c 148 § 15.]

Effective dates--1981 c 148: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately [May 14, 1981], except for section 13 of this act which shall take effect September 1, 1981." [1981 c 148 § 16.]

Severability--1974 ex.s. c 187: "If any provision of this 1974 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 187 § 20.]

RCW 84.33.140 Forest land valuation--Notation of forest land designation upon assessment and tax rolls--Notice of continuance--Removal of designation--Compensating tax.

(1) When land has been designated as forest land under RCW 84.33.130, a notation of the designation shall be made each year upon the assessment and tax rolls. A copy of the notice of approval together with the legal description or assessor's parcel numbers for the land shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded.

(2) In preparing the assessment roll as of January 1, 2002, for taxes payable in 2003 and each January 1st thereafter, the assessor shall list each parcel of designated forest land at a value with respect to the grade and class provided in this subsection and adjusted as provided in subsection (3) of this section. The assessor shall compute the assessed value of the land using the same assessment ratio applied generally in computing the assessed value of other property in the county. Values for the several grades of bare forest land shall be as follows:

LAND GRADE	OPERABILITY CLASS	VALUES PER ACRE
1	1	\$234
	2	229
	3	217
	4	157
2	1	198
	2	190
	3	183
	4	132
3	1	154
	2	149
	3	148
	4	113
4	1	117
	2	114
	3	113
	4	86
5	1	85
	2	78

	3	77
	4	52
	1	43
6	2	39
	3	39
	4	37
	1	21
7	2	21
	3	20
	4	20
8		1

(3) On or before December 31, 2001, the department shall adjust by rule under chapter 34.05 RCW, the forest land values contained in subsection (2) of this section in accordance with this subsection, and shall certify the adjusted values to the assessor who will use these values in preparing the assessment roll as of January 1, 2002. For the adjustment to be made on or before December 31, 2001, for use in the 2002 assessment year, the department shall:

(a) Divide the aggregate value of all timber harvested within the state between July 1, 1996, and June 30, 2001, by the aggregate harvest volume for the same period, as determined from the harvester excise tax returns filed with the department under RCW 84.33.074; and

(b) Divide the aggregate value of all timber harvested within the state between July 1, 1995, and June 30, 2000, by the aggregate harvest volume for the same period, as determined from the harvester excise tax returns filed with the department under RCW 84.33.074; and

(c) Adjust the forest land values contained in subsection (2) of this section by a percentage equal to one-half of the percentage change in the average values of harvested timber reflected by comparing the resultant values calculated under (a) and (b) of this subsection.

(4) For the adjustments to be made on or before December 31, 2002, and each succeeding year thereafter, the same procedure described in subsection (3) of this section shall be followed using harvester excise tax returns filed under RCW 84.33.074. However, this adjustment shall be made to the prior year's adjusted value, and the five-year periods for calculating average harvested timber values shall be successively one year more recent.

(5) Land graded, assessed, and valued as forest land shall continue to be so graded, assessed, and valued until removal of designation by the assessor upon the occurrence of any of the following:

(a) Receipt of notice from the owner to remove the designation;

(b) Sale or transfer to an ownership making the land exempt from ad valorem taxation;

(c) Sale or transfer of all or a portion of the land to a new owner, unless the new owner has signed a notice of forest land designation continuance, except transfer to an owner who is an heir or devisee of a deceased owner, shall not, by itself, result in removal of designation. The

signed notice of continuance shall be attached to the real estate excise tax affidavit provided for in RCW 82.45.150. The notice of continuance shall be on a form prepared by the department. If the notice of continuance is not signed by the new owner and attached to the real estate excise tax affidavit, all compensating taxes calculated under subsection (11) of this section shall become due and payable by the seller or transferor at time of sale. The auditor shall not accept an instrument of conveyance of designated forest land for filing or recording unless the new owner has signed the notice of continuance or the compensating tax has been paid, as evidenced by the real estate excise tax stamp affixed thereto by the treasurer. The seller, transferor, or new owner may appeal the new assessed valuation calculated under subsection (11) of this section to the county board of equalization in accordance with the provisions of RCW 84.40.038. Jurisdiction is hereby conferred on the county board of equalization to hear these appeals;

(d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that:

(i) The land is no longer primarily devoted to and used for growing and harvesting timber. However, land shall not be removed from designation if a governmental agency, organization, or other recipient identified in subsection (13) or (14) of this section as exempt from the payment of compensating tax has manifested its intent in writing or by other official action to acquire a property interest in the designated forest land by means of a transaction that qualifies for an exemption under subsection (13) or (14) of this section. The governmental agency, organization, or recipient shall annually provide the assessor of the county in which the land is located reasonable evidence in writing of the intent to acquire the designated land as long as the intent continues or within sixty days of a request by the assessor. The assessor may not request this evidence more than once in a calendar year;

(ii) The owner has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, and forest debris provisions of Title 76 RCW or any applicable rules; or

(iii) Restocking has not occurred to the extent or within the time specified in the application for designation of such land.

(6) Land shall not be removed from designation if there is a governmental restriction that prohibits, in whole or in part, the harvesting of timber from the owner's designated forest land. If only a portion of the parcel is impacted by governmental restrictions of this nature, the restrictions cannot be used as a basis to remove the remainder of the forest land from designation under this chapter. For the purposes of this section, "governmental restrictions" includes: (a) Any law, regulation, rule, ordinance, program, or other action adopted or taken by a federal, state, county, city, or other governmental entity; or (b) the land's zoning or its presence within an urban growth area designated under RCW 36.70A.110.

(7) The assessor shall have the option of requiring an owner of forest land to file a timber management plan with the assessor upon the occurrence of one of the following:

(a) An application for designation as forest land is submitted; or

(b) Designated forest land is sold or transferred and a notice of continuance, described in subsection (5)(c) of this section, is signed.

(8) If land is removed from designation because of any of the circumstances listed in

subsection (5)(a) through (c) of this section, the removal shall apply only to the land affected. If land is removed from designation because of subsection (5)(d) of this section, the removal shall apply only to the actual area of land that is no longer primarily devoted to the growing and harvesting of timber, without regard to any other land that may have been included in the application and approved for designation, as long as the remaining designated forest land meets the definition of forest land contained in RCW 84.33.035.

(9) Within thirty days after the removal of designation as forest land, the assessor shall notify the owner in writing, setting forth the reasons for the removal. The seller, transferor, or owner may appeal the removal to the county board of equalization in accordance with the provisions of RCW 84.40.038.

(10) Unless the removal is reversed on appeal a copy of the notice of removal with a notation of the action, if any, upon appeal, together with the legal description or assessor's parcel numbers for the land removed from designation shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded and a notation of removal from designation shall immediately be made upon the assessment and tax rolls. The assessor shall revalue the land to be removed with reference to its true and fair value as of January 1st of the year of removal from designation. Both the assessed value before and after the removal of designation shall be listed. Taxes based on the value of the land as forest land shall be assessed and payable up until the date of removal and taxes based on the true and fair value of the land shall be assessed and payable from the date of removal from designation.

(11) Except as provided in subsection (5)(c), (13), or (14) of this section, a compensating tax shall be imposed on land removed from designation as forest land. The compensating tax shall be due and payable to the treasurer thirty days after the owner is notified of the amount of this tax. As soon as possible after the land is removed from designation, the assessor shall compute the amount of compensating tax and mail a notice to the owner of the amount of compensating tax owed and the date on which payment of this tax is due. The amount of compensating tax shall be equal to the difference between the amount of tax last levied on the land as designated forest land and an amount equal to the new assessed value of the land multiplied by the dollar rate of the last levy extended against the land, multiplied by a number, in no event greater than nine, equal to the number of years for which the land was designated as forest land, plus compensating taxes on the land at forest land values up until the date of removal and the prorated taxes on the land at true and fair value from the date of removal to the end of the current tax year.

(12) Compensating tax, together with applicable interest thereon, shall become a lien on the land which shall attach at the time the land is removed from designation as forest land and shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the land may become charged or liable. The lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050. Any compensating tax unpaid on its due date shall thereupon become delinquent. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(13) The compensating tax specified in subsection (11) of this section shall not be imposed if the removal of designation under subsection (5) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other forest land located within the state of Washington;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) A donation of fee title, development rights, or the right to harvest timber, to a government agency or organization qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections, or the sale or transfer of fee title to a governmental entity or a nonprofit nature conservancy corporation, as defined in RCW 64.04.130, exclusively for the protection and conservation of lands recommended for state natural area preserve purposes by the natural heritage council and natural heritage plan as defined in chapter 79.70 RCW. At such time as the land is not used for the purposes enumerated, the compensating tax specified in subsection (11) of this section shall be imposed upon the current owner;

(d) The sale or transfer of fee title to the parks and recreation commission for park and recreation purposes;

(e) Official action by an agency of the state of Washington or by the county or city within which the land is located that disallows the present use of the land;

(f) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;

(g) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;

(h) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under this chapter, or classified under chapter 84.34 RCW continuously since 1993;

(i) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under this chapter, or classified under chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or

(j) The date of death shown on a death certificate is the date used for the purpose of this subsection (5).

(14) In a county with a population of more than one million inhabitants, the compensating tax specified in subsection (11) of this section shall not be imposed if the removal of designation as forest land under subsection (5) of this section resulted solely from:

(a) An action described in subsection (13) of this section; or

(b) A transfer of a property interest to a government entity, or to a nonprofit historic preservation corporation or nonprofit nature conservancy corporation, as defined in RCW 64.04.130, to protect or enhance public resources, or to preserve, maintain, improve, restore, limit the future use of, or otherwise to conserve for public use or enjoyment, the property interest being transferred. At such time as the property interest is not used for the purposes enumerated, the compensating tax shall be imposed upon the current owner.

[2001 c 305 § 2; 2001 c 249 § 3; 2001 c 185 § 5; 1999 sp.s. c 4 § 703; 1999 c 233 § 21; 1997 c 299 § 2; 1995 c 330 § 2; 1992 c 69 § 2; 1986 c 238 § 2; 1981 c 148 § 9; 1980 c 134 § 3; 1974 ex.s. c 187 § 7; 1973 1st ex.s. c 195 § 93; 1972 ex.s. c 148 § 6; 1971 ex.s. c 294 § 14.]

NOTES:

Reviser's note: This section was amended by 2001 c 185 § 5, 2001 c 249 § 3, and by 2001 c 305 § 2, each without reference to the other. All amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

Effective date--1999 c 233: See note following RCW 4.28.320.

Effective date--1997 c 299: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 9, 1997]." [1997 c 299 § 4.]

Effective date--1995 c 330: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 11, 1995]." [1995 c 330 § 3.]

Effective date--1992 c 69: See RCW 84.34.923.

Purpose--Severability--Effective dates--1981 c 148: See notes following RCW 84.33.130.

Severability--1974 ex.s. c 187: See note following RCW 84.33.130.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 84.33.145 Compensating tax.

(1) If no later than thirty days after removal of designation the owner applies for classification under RCW 84.34.020 (1), (2), or (3), then the designated forest land shall not be considered removed from designation for purposes of the compensating tax under RCW 84.33.140 until the application for current use classification under chapter 84.34 RCW is denied or the property is removed from classification under RCW 84.34.108. Upon removal of classification under RCW 84.34.108, the amount of compensating tax due under this chapter shall be equal to:

(a) The difference, if any, between the amount of tax last levied on the land as designated forest land and an amount equal to the new assessed valuation of the land when removed from classification under RCW 84.34.108 multiplied by the dollar rate of the last levy extended against the land, multiplied by

(b) A number equal to:

(i) The number of years the land was designated under this chapter, if the total number of years the land was designated under this chapter and classified under chapter 84.34 RCW is less than ten; or

(ii) Ten minus the number of years the land was classified under chapter 84.34 RCW, if the total number of years the land was designated under this chapter and classified under chapter 84.34 RCW is at least ten.

(2) Nothing in this section authorizes the continued designation under this chapter or defers or reduces the compensating tax imposed upon forest land not transferred to classification under subsection (1) of this section which does not meet the definition of forest land under RCW

84.33.035. Nothing in this section affects the additional tax imposed under RCW 84.34.108.

(3) In a county with a population of more than one million inhabitants, no amount of compensating tax is due under this section if the removal from classification under RCW 84.34.108 results from a transfer of property described in RCW 84.34.108(6).

[2001 c 249 § 4; 1999 sp.s. c 4 § 704; 1997 c 299 § 3; 1992 c 69 § 3; 1986 c 315 § 3.]

NOTES:

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

Effective date--1997 c 299: See note following RCW 84.33.140.

Effective date--1992 c 69: See RCW 84.34.923.

RCW 84.33.170 Application of chapter to Christmas trees.

Notwithstanding any provision of this chapter to the contrary, this chapter shall not exempt from the ad valorem tax nor subject to the excise tax imposed by this chapter, Christmas trees and short-rotation hardwoods, which are cultivated by agricultural methods, and the land on which the Christmas trees and short-rotation hardwoods stand shall not be taxed as provided in RCW 84.33.140. However, short-rotation hardwoods, which are cultivated by agricultural methods, on land classified as timber land under chapter 84.34 RCW, shall be subject to the excise tax imposed under this chapter.

[2001 c 249 § 5; 1995 c 165 § 2; 1984 c 204 § 24; 1983 c 3 § 226; 1971 ex.s. c 294 § 17.]

NOTES:

Application--1995 c 165: See note following RCW 84.33.035.

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.33.175 Application of tax--Sale of land to governmental agency with reservation of rights to timber--Conveyance by governmental agency of trees.

The excise tax imposed under this chapter applies to forest trees harvested after April 4, 1986, from lands sold to any governmental agency by warranty deed or contract where the seller reserved to itself the right to take all merchantable timber for a specific period of years, or in perpetuity, and to forest trees harvested after April 4, 1986, that any governmental agency, by quit claim deed, as partial consideration for payment of the purchase price, conveyed for a specific period of years, or in perpetuity, all forest trees, standing, growing, or lying on the described land, to the taxpayer, regardless of the date on which the contract was entered.

[1986 c 315 § 8.]

RCW 84.33.200 Legislative review of timber tax system--Information and data to be furnished.

(1) The legislature shall review the system of distribution and allocation of all timber excise tax revenues in January 1975 and each year thereafter to provide a uniform and equitable distribution and allocation of such revenues to the state and local taxing districts.

(2) In order to allow legislative review of the rules to be adopted by the department of

revenue establishing the stumpage values provided for in RCW 84.33.091, such rules shall be effective not less than thirty days after transmitting to the staffs of the senate and house ways and means committees (or their successor committees) the same proposed rules as have been previously filed with the office of the code reviser pursuant to RCW 34.05.320.

(3) The department of revenue and the department of natural resources shall make available to the revenue committees of the senate and house of representatives of the state legislature information and data, as it may be available, pertaining to the status of forest land grading throughout the state, the collection of timber excise tax revenues, the distribution and allocation of timber excise tax revenues to the state and local taxing districts, and any other information as may be necessary for the proper legislative review and implementation of the timber excise tax system, and in addition, the departments shall provide an annual report of such matters in January of each year to such committees.

[2001 c 320 § 17; 1998 c 245 § 170; 1989 c 175 § 179; 1984 c 204 § 25; 1979 c 6 § 4; 1974 ex.s. c 187 § 9.]

NOTES:

Effective date--2001 c 320: See note following RCW 11.02.005.

Effective date--1989 c 175: See note following RCW 34.05.010.

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

Severability--1974 ex.s. c 187: See note following RCW 84.33.130.

RCW 84.33.210 Forest land valuation--Special benefit assessments.

(1) Any land that is designated as forest land under this chapter at the earlier of the times the legislative authority of a local government adopts a resolution, ordinance, or legislative act (a) to create a local improvement district, in which the land is included or would have been included but for the designation, or (b) to approve or confirm a final special benefit assessment roll relating to a sanitary or storm sewerage system, domestic water supply or distribution system, or road construction or improvement, which roll would have included the land but for the designation, shall be exempt from special benefit assessments or charges in lieu of assessment for such purposes as long as that land remains designated as forest land, except as otherwise provided in RCW 84.33.250.

(2) Whenever a local government creates a local improvement district, the levying, collection, and enforcement of assessments shall be in the manner and subject to the same procedures and limitations as are provided under the law concerning the initiation and formation of local improvement districts for the particular local government. Notice of the creation of a local improvement district that includes designated forest land shall be filed with the assessor and the legislative authority of the county in which the land is located. The assessor, upon receiving notice of the creation of a local improvement district, shall send a notice to the owners of the designated forest lands listed on the tax rolls of the applicable treasurer of:

(a) The creation of the local improvement district;

(b) The exemption of that land from special benefit assessments;

(c) The fact that the designated forest land may become subject to the special benefit assessments if the owner waives the exemption by filing a notarized document with the governing body of the local government creating the local improvement district before the

confirmation of the final special benefit assessment roll; and

(d) The potential liability, pursuant to RCW 84.33.220, if the exemption is not waived and the land is subsequently removed from designated forest land status.

(3) When a local government approves and confirms a special benefit assessment roll, from which designated forest land has been exempted under this section, it shall file a notice of this action with the assessor and the legislative authority of the county in which the land is located and with the treasurer of that local government. The notice shall describe the action taken, the type of improvement involved, the land exempted, and the amount of the special benefit assessment that would have been levied against the land if it had not been exempted. The filing of the notice with the assessor and the treasurer of that local government shall constitute constructive notice to a purchaser or encumbrancer of the affected land, and every person whose conveyance or encumbrance is subsequently executed or subsequently recorded, that the exempt land is subject to the charges provided in RCW 84.33.220 and 84.33.230, if the land is removed from its designation as forest land.

(4) The owner of the land exempted from special benefit assessments under this section may waive that exemption by filing a notarized document to that effect with the legislative authority of the local government upon receiving notice from said local government concerning the assessment roll hearing and before the local government confirms the final special benefit assessment roll. A copy of that waiver shall be filed by the local government with the assessor, but the failure to file this copy shall not affect the waiver.

(5) Except to the extent provided in RCW 84.33.250, the local government shall have no duty to furnish service from the improvement financed by the special benefit assessment to the exempted land.

[2001 c 249 § 6; 1992 c 52 § 7.]

RCW 84.33.220 Forest land valuation--Withdrawal from designation or change in use--Liability.

Whenever forest land has been exempted from special benefit assessments under RCW 84.33.210, any removal from designation or change in use from forest land under this chapter shall result in the following:

(1) If the bonds used to fund the improvement in the local improvement district have not been completely retired, the land shall immediately become liable for:

(a) The amount of the special benefit assessment listed in the notice provided for in RCW 84.33.210; plus

(b) Interest on the amount determined in (a) of this subsection, compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity that created the local improvement district as provided in RCW 84.33.210, to the time the owner or the assessor removes the land from the exemption category provided by this chapter; or

(2) If the bonds used to fund the improvement in the local improvement district have been completely retired, the land shall immediately become liable for:

(a) The amount of the special benefit assessment listed in the notice provided for in RCW

84.33.210; plus

(b) Interest on the amount determined in (a) of this subsection compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity that created the local improvement district as provided in RCW 84.33.210, to the time the bonds used to fund the improvement have been retired; plus

(c) Interest on the total amount determined in (a) and (b) of this subsection at a simple per annum rate equal to the average rate of inflation from the time the bonds used to fund the improvement have been retired to the time the owner or the assessor removes the land from the exemption category provided by this chapter;

(3) The amount payable under this section shall become due on the date the land is removed from its forest land designation. This amount shall be a lien on the land prior and superior to any other lien whatsoever except for the lien for general taxes, and shall be enforceable in the same manner as the collection of special benefit assessments are enforced by that local government.

[2001 c 249 § 7; 1992 c 52 § 8.]

RCW 84.33.230 Forest land valuation--Change in designation--Notice.

Whenever forest land is removed from its forest land designation, the assessor of the county in which the land is located shall forthwith give written notice of the removal to the local government or its successor that filed with the assessor the notice required by RCW 84.33.210. Upon receipt of the notice from the assessor, the local government shall mail a written statement to the owner of the land for the amounts payable as provided in RCW 84.33.220. The amounts due shall be delinquent if not paid within one hundred eighty days after the date of mailing of the statement. The amount payable shall be subject to the same interest, penalties, lien priority, and enforcement procedures that are applicable to delinquent assessments on the assessment roll from which that land had been exempted, except that the rate of interest charged shall not exceed the rate provided in RCW 84.33.220.

[2001 c 249 § 8; 1992 c 52 § 9.]

RCW 84.33.240 Forest land valuation--Change in classification or use--Application of payments.

Payments collected pursuant to RCW 84.33.220 and 84.33.230, or by enforcement procedures referred to therein, after the payment of the expenses of their collection, shall first be applied to the payment of general or special debt incurred to finance the improvements related to the special benefit assessments, and, if such debt is retired, then into the maintenance fund or general fund of the governmental entity that created the local improvement district, or its successor, for any of the following purposes: (1) Redemption or servicing of outstanding obligations of the district; (2) maintenance expenses of the district; or (3) construction or acquisition of any facilities necessary to carry out the purpose of the district.

[1992 c 52 § 10.]

RCW 84.33.250 Forest land valuation--Special benefit assessments.

The department shall adopt rules it shall deem necessary to implement RCW 84.33.210 through 84.33.270, which shall include, but not be limited to, procedures to determine the extent to which a portion of the land otherwise exempt may be subject to a special benefit assessment for: (1) The actual connection to the domestic water system or sewerage facilities; (2) access to the road improvement in relation to its value as forest land as distinguished from its value under more intensive uses; and (3) the lands that benefit from or cause the need for a local improvement district. The provision for limited special benefit assessments shall not relieve the land from liability for the amounts provided in RCW 84.33.220 and 84.33.230 when the land is removed from its forest land designation.

[2001 c 249 § 9; 1992 c 52 § 11.]

RCW 84.33.260 Forest land valuation--Withdrawal from designation or change in use--Benefit assessments.

Whenever a portion of a parcel of land that was designated as forest land under this chapter is removed from designation or there is a change in use, and the land has been exempted from any benefit assessments under RCW 84.33.210, the previously exempt benefit assessments shall become due on only that portion of the land that is removed or changed in use.

[2001 c 249 § 10; 1992 c 52 § 12.]

RCW 84.33.270 Forest land valuation--Government future development right--Conserving forest land--Exemptions.

(1) Forest land on which the right of future development has been acquired by any local government, the state of Washington, or the United States government shall be exempt from special benefit assessments in lieu of assessment for the purposes in the same manner, and under the same liabilities for payment and interest, as land designated under this chapter as forest land, for as long as the designation applies.

(2) Any interest, development right, easement, covenant, or other contractual right that effectively protects, preserves, maintains, improves, restores, prevents the future nonforest use of, or otherwise conserves forest land shall be exempt from special benefit assessments as long as the development right or other interest effectively serves to prevent nonforest development of the land.

[2001 c 249 § 11; 1992 c 52 § 13.]

**Chapter 84.34 RCW
OPEN SPACE, AGRICULTURAL, TIMBER LANDS--CURRENT
USE--CONSERVATION FUTURES**

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84.34.923	Effective date--1992 c 69.

NOTES:

Conservation futures on agricultural land--Property tax exemption: RCW 84.36.260, 84.36.500.

RCW 84.34.010 Legislative declaration.

The legislature hereby declares that it is in the best interest of the state to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens. The legislature further declares that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes, and it is the intent of this chapter so to provide. The legislature further declares its intent that farm and agricultural lands shall be valued on the basis of their value for use as authorized by section 11 of Article VII of the Constitution of the state of Washington.

[1973 1st ex.s. c 212 § 1; 1970 ex.s. c 87 § 1.]

RCW 84.34.020 Definitions.

As used in this chapter, unless a different meaning is required by the context:

(1) "Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under subsection (8) of this section. As a condition of granting open space classification, the legislative body may not require public access on land classified under (b)(iii) of this

subsection for the purpose of promoting conservation of wetlands.

(2) "Farm and agricultural land" means:

(a) Any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres:

(i) Devoted primarily to the production of livestock or agricultural commodities for commercial purposes;

(ii) Enrolled in the federal conservation reserve program or its successor administered by the United States department of agriculture; or

(iii) Other similar commercial activities as may be established by rule;

(b) Any parcel of land that is five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to, as of January 1, 1993:

(i) One hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and

(ii) On or after January 1, 1993, two hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter;

(c) Any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income as of January 1, 1993, of:

(i) One thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter for all parcels of land that are classified under this subsection or all parcels of land for which an application for classification under this subsection is made with the granting authority prior to January 1, 1993; and

(ii) On or after January 1, 1993, fifteen hundred dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter.

Parcels of land described in (b)(i) and (c)(i) of this subsection shall, upon any transfer of the property excluding a transfer to a surviving spouse, be subject to the limits of (b)(ii) and (c)(ii) of this subsection;

(d) Any lands including incidental uses as are compatible with agricultural purposes, including wetlands preservation, provided such incidental use does not exceed twenty percent of the classified land and the land on which appurtenances necessary to the production, preparation, or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands"; or

(e) The land on which housing for employees and the principal place of residence of the farm operator or owner of land classified pursuant to (a) of this subsection is sited if: The housing or residence is on or contiguous to the classified parcel; and the use of the housing or the residence is integral to the use of the classified land for agricultural purposes.

(3) "Timber land" means any parcel of land that is five or more acres or multiple parcels

of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. A timber management plan shall be filed with the county legislative authority at the time (a) an application is made for classification as timber land pursuant to this chapter or (b) when a sale or transfer of timber land occurs and a notice of classification continuance is signed. Timber land means the land only.

(4) "Current" or "currently" means as of the date on which property is to be listed and valued by the assessor.

(5) "Owner" means the party or parties having the fee interest in land, except that where land is subject to real estate contract "owner" shall mean the contract vendee.

(6) "Contiguous" means land adjoining and touching other property held by the same ownership. Land divided by a public road, but otherwise an integral part of a farming operation, shall be considered contiguous.

(7) "Granting authority" means the appropriate agency or official who acts on an application for classification of land pursuant to this chapter.

(8) "Farm and agricultural conservation land" means either:

(a) Land that was previously classified under subsection (2) of this section, that no longer meets the criteria of subsection (2) of this section, and that is reclassified under subsection (1) of this section; or

(b) Land that is traditional farmland that is not classified under chapter 84.33 or 84.34 RCW, that has not been irrevocably devoted to a use inconsistent with agricultural uses, and that has a high potential for returning to commercial agriculture.

[2001 c 249 § 12; 1998 c 320 § 7; 1997 c 429 § 31; 1992 c 69 § 4; 1988 c 253 § 3; 1983 c 3 § 227; 1973 1st ex.s. c 212 § 2; 1970 ex.s. c 87 § 2.]

NOTES:

Severability--1997 c 429: See note following RCW 36.70A.3201.

RCW 84.34.030 Applications for current use classification--Forms--Fee--Times for making.

An owner of agricultural land desiring current use classification under subsection (2) of RCW 84.34.020 shall make application to the county assessor upon forms prepared by the state department of revenue and supplied by the county assessor. An owner of open space or timber land desiring current use classification under subsections (1) and (3) of RCW 84.34.020 shall make application to the county legislative authority upon forms prepared by the state department of revenue and supplied by the county assessor. The application shall be accompanied by a reasonable processing fee if such processing fee is established by the city or county legislative authority. Said application shall require only such information reasonably necessary to properly classify an area of land under this chapter with a notarized verification of the truth thereof and shall include a statement that the applicant is aware of the potential tax liability involved when such land ceases to be designated as open space, farm and agricultural or timber land. Applications must be made during the calendar year preceding that in which such classification is to begin. The assessor shall make necessary information, including copies of this chapter and

applicable regulations, readily available to interested parties, and shall render reasonable assistance to such parties upon request.

[1989 c 378 § 10; 1973 1st ex.s. c 212 § 3; 1970 ex.s. c 87 § 3.]

RCW 84.34.035 Applications for current use classification--Approval or denial--Appeal--Duties of assessor upon approval.

The assessor shall act upon the application for current use classification of farm and agricultural lands under RCW 84.34.020(2), with due regard to all relevant evidence. The application shall be deemed to have been approved unless, prior to the first day of May of the year after such application was mailed or delivered to the assessor, the assessor shall notify the applicant in writing of the extent to which the application is denied. An owner who receives notice that his or her application has been denied may appeal such denial to the board of equalization in the county where the property is located. The appeal shall be filed in accordance with RCW 84.40.038. Within ten days following approval of the application, the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property. The assessor shall retain a copy of all applications.

The assessor shall, as to any such land, make a notation each year on the assessment list and the tax roll of the assessed value of such land for the use for which it is classified in addition to the assessed value of such land were it not so classified.

[2001 c 185 § 6; 1992 c 69 § 5; 1973 1st ex.s. c 212 § 4.]

NOTES:

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

RCW 84.34.037 Applications for current use classification--To whom made--Factors--Review.

(1) Applications for classification or reclassification under RCW 84.34.020(1) shall be made to the county legislative authority. An application made for classification or reclassification of land under RCW 84.34.020(1) (b) and (c) which is in an area subject to a comprehensive plan shall be acted upon in the same manner in which an amendment to the comprehensive plan is processed. Application made for classification of land which is in an area not subject to a comprehensive plan shall be acted upon after a public hearing and after notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing: PROVIDED, That applications for classification of land in an incorporated area shall be acted upon by a granting authority composed of three members of the county legislative body and three members of the city legislative body in which the land is located.

(2) In determining whether an application made for classification or reclassification under RCW 84.34.020(1) (b) and (c) should be approved or disapproved, the granting authority may take cognizance of the benefits to the general welfare of preserving the current use of the

property which is the subject of application, and shall consider:

(a) The resulting revenue loss or tax shift;

(b) Whether granting the application for land applying under RCW 84.34.020(1)(b) will (i) conserve or enhance natural, cultural, or scenic resources, (ii) protect streams, stream corridors, wetlands, natural shorelines and aquifers, (iii) protect soil resources and unique or critical wildlife and native plant habitat, (iv) promote conservation principles by example or by offering educational opportunities, (v) enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, (vi) enhance recreation opportunities, (vii) preserve historic and archaeological sites, (viii) preserve visual quality along highway, road, and street corridors or scenic vistas, (ix) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of the property; and

(c) Whether granting the application for land applying under RCW 84.34.020(1)(c) will (i) either preserve land previously classified under RCW 84.34.020(2) or preserve land that is traditional farmland and not classified under chapter 84.33 or 84.34 RCW, (ii) preserve land with a potential for returning to commercial agriculture, and (iii) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of property.

(3) If a public benefit rating system is adopted under RCW 84.34.055, the county legislative authority shall rate property for which application for classification has been made under RCW 84.34.020(1) (b) and (c) according to the public benefit rating system in determining whether an application should be approved or disapproved, but when such a system is adopted, open space properties then classified under this chapter which do not qualify under the system shall not be removed from classification but may be rated according to the public benefit rating system.

(4) The granting authority may approve the application with respect to only part of the land which is the subject of the application. If any part of the application is denied, the applicant may withdraw the entire application. The granting authority in approving in part or whole an application for land classified or reclassified pursuant to RCW 84.34.020(1) may also require that certain conditions be met, including but not limited to the granting of easements. As a condition of granting open space classification, the legislative body may not require public access on land classified under RCW 84.34.020(1)(b)(iii) for the purpose of promoting conservation of wetlands.

(5) The granting or denial of the application for current use classification or reclassification is a legislative determination and shall be reviewable only for arbitrary and capricious actions.

[1992 c 69 § 6; 1985 c 393 § 1; 1984 c 111 § 1; 1973 1st ex.s. c 212 § 5.]

RCW 84.34.041 Application for current use classification--Forms--Public hearing--Approval or denial.

An application for current use classification under RCW 84.34.020(3) shall be made to the county legislative authority.

(1) The application shall be made upon forms prepared by the department of revenue and supplied by the granting authority and shall include the following:

(a) A legal description of, or assessor's parcel numbers for, all land the applicant desires to be classified as timber land;

(b) The date or dates of acquisition of the land;

(c) A brief description of the timber on the land, or if the timber has been harvested, the owner's plan for restocking;

(d) Whether there is a forest management plan for the land;

(e) If so, the nature and extent of implementation of the plan;

(f) Whether the land is used for grazing;

(g) Whether the land has been subdivided or a plat filed with respect to the land;

(h) Whether the land and the applicant are in compliance with the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW or applicable rules under Title 76 RCW;

(i) Whether the land is subject to forest fire protection assessments pursuant to RCW 76.04.610;

(j) Whether the land is subject to a lease, option, or other right that permits it to be used for a purpose other than growing and harvesting timber;

(k) A summary of the past experience and activity of the applicant in growing and harvesting timber;

(l) A summary of current and continuing activity of the applicant in growing and harvesting timber;

(m) A statement that the applicant is aware of the potential tax liability involved when the land ceases to be classified as timber land.

(2) An application made for classification of land under RCW 84.34.020(3) shall be acted upon after a public hearing and after notice of the hearing is given by one publication in a newspaper of general circulation in the area at least ten days before the hearing. Application for classification of land in an incorporated area shall be acted upon by a granting authority composed of three members of the county legislative body and three members of the city legislative body in which the land is located.

(3) The granting authority shall act upon the application with due regard to all relevant evidence and without any one or more items of evidence necessarily being determinative, except that the application may be denied for one of the following reasons, without regard to other items:

(a) The land does not contain a stand of timber as defined in chapter 76.09 RCW and applicable rules, except this reason shall not alone be sufficient to deny the application (i) if the land has been recently harvested or supports a growth of brush or noncommercial type timber, and the application includes a plan for restocking within three years or the longer period necessitated by unavailability of seed or seedlings [seedlings], or (ii) if only isolated areas within the land do not meet minimum standards due to rock outcroppings, swamps, unproductive soil, or other natural conditions;

(b) The applicant, with respect to the land, has failed to comply with a final

administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control, weed control, and forest debris provisions of Title 76 RCW or applicable rules under Title 76 RCW;

(c) The land abuts a body of salt water and lies between the line of ordinary high tide and a line paralleling the ordinary high tide line and two hundred feet horizontally landward from the high tide line.

The granting authority may approve the application with respect to only part of the land that is described in the application, and if any part of the application is denied, the applicant may withdraw the entire application. The granting authority, in approving in part or whole an application for land classified pursuant to RCW 84.34.020(3), may also require that certain conditions be met.

Granting or denial of an application for current use classification is a legislative determination and shall be reviewable only for arbitrary and capricious actions. The granting authority may not require the granting of easements for land classified pursuant to RCW 84.34.020(3).

The granting authority shall approve or disapprove an application made under this section within six months following the date the application is received.

[1992 c 69 § 20.]

RCW 84.34.050 Notice of approval or disapproval--Procedure when approval granted.

(1) The granting authority shall immediately notify the assessor and the applicant of its approval or disapproval which shall in no event be more than six months from the receipt of said application. No land other than farm and agricultural land shall be classified under this chapter until an application in regard thereto has been approved by the appropriate legislative authority.

(2) When the granting authority classifies land under this chapter, it shall file notice of the same with the assessor within ten days. The assessor shall, as to any such land, make a notation each year on the assessment list and the tax roll of the assessed value of such land for the use for which it is classified in addition to the assessed value of such land were it not so classified.

(3) Within ten days following receipt of the notice from the granting authority of classification of such land under this chapter, the assessor shall submit such notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

[1992 c 69 § 7; 1973 1st ex.s. c 212 § 6; 1970 ex.s. c 87 § 5.]

RCW 84.34.055 Open space priorities--Open space plan and public benefit rating system.

(1) The county legislative authority may direct the county planning commission to set open space priorities and adopt, after a public hearing, an open space plan and public benefit rating system for the county. The plan shall consist of criteria for determining eligibility of lands,

the process for establishing a public benefit rating system, and an assessed valuation schedule. The assessed valuation schedule shall be developed by the county assessor and shall be a percentage of market value based upon the public benefit rating system. The open space plan, the public benefit rating system, and the assessed valuations schedule shall not be effective until approved by the county legislative authority after at least one public hearing: PROVIDED, That any county which has complied with the procedural requisites of chapter 393, Laws of 1985, prior to July 28, 1985, need not repeat those procedures in order to adopt an open space plan pursuant to chapter 393, Laws of 1985.

(2) In adopting an open space plan, recognized sources shall be used unless the county does its own survey of important open space priorities or features, or both. Recognized sources include but are not limited to the natural heritage data base; the state office of historic preservation; the interagency committee for outdoor recreation inventory of dry accretion beach and shoreline features; state, national, county, or city registers of historic places; the shoreline master program; or studies by the parks and recreation commission and by the departments of fish and wildlife and natural resources. Features and sites may be verified by an outside expert in the field and approved by the appropriate state or local agency to be sent to the county legislative authority for final approval as open space.

(3) When the county open space plan is adopted, owners of open space lands then classified under this chapter shall be notified in the same manner as is provided in RCW 84.40.045 of their new assessed value. These lands may be removed from classification, upon request of owner, without penalty within thirty days of notification of value.

(4) The open space plan and public benefit rating system under this section may be adopted for taxes payable in 1986 and thereafter.

[1994 c 264 § 76; 1988 c 36 § 62; 1985 c 393 § 3.]

RCW 84.34.060 Determination of true and fair value of classified land--Computation of assessed value.

In determining the true and fair value of open space land and timber land, which has been classified as such under the provisions of this chapter, the assessor shall consider only the use to which such property and improvements is currently applied and shall not consider potential uses of such property. The assessed valuation of open space land shall not be less than the minimum value per acre of classified farm and agricultural land except that the assessed valuation of open space land may be valued based on the public benefit rating system adopted under RCW 84.34.055: PROVIDED FURTHER, That timber land shall be valued according to chapter 84.33 RCW. In valuing any tract or parcel of real property designated and zoned under a comprehensive plan adopted under chapter 36.70A RCW as agricultural, forest, or open space land, the appraisal shall not be based on similar sales of parcels that have been converted to nonagricultural, nonforest, or nonopen-space uses within five years after the sale.

[1997 c 429 § 32; 1992 c 69 § 8; 1985 c 393 § 2; 1981 c 148 § 10; 1973 1st ex.s. c 212 § 7; 1970 ex.s. c 87 § 6.]

NOTES:

Severability--1997 c 429: See note following RCW 36.70A.3201.

Purpose--Severability--Effective dates--1981 c 148: See notes following RCW 84.33.130.

RCW 84.34.065 Determination of true and fair value of farm and agricultural land--Definitions.

The true and fair value of farm and agricultural land shall be determined by consideration of the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years, capitalized at indicative rates. The earning or productive capacity of farm and agricultural lands shall be the "net cash rental", capitalized at a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes. The current use value of land under RCW 84.34.020(2)(e) shall be established as: The prior year's average value of open space farm and agricultural land used in the county plus the value of land improvements such as septic, water, and power used to serve the residence. This shall not be interpreted to require the assessor to list improvements to the land with the value of the land.

For the purposes of the above computation:

(1) The term "net cash rental" shall mean the average rental paid on an annual basis, in cash, for the land being appraised and other farm and agricultural land of similar quality and similarly situated that is available for lease for a period of at least three years to any reliable person without unreasonable restrictions on its use for production of agricultural crops. There shall be allowed as a deduction from the rental received or computed any costs of crop production charged against the landlord if the costs are such as are customarily paid by a landlord. If "net cash rental" data is not available, the earning or productive capacity of farm and agricultural lands shall be determined by the cash value of typical or usual crops grown on land of similar quality and similarly situated averaged over not less than five years. Standard costs of production shall be allowed as a deduction from the cash value of the crops.

The current "net cash rental" or "earning capacity" shall be determined by the assessor with the advice of the advisory committee as provided in RCW 84.34.145, and through a continuing internal study, assisted by studies of the department of revenue. This net cash rental figure as it applies to any farm and agricultural land may be challenged before the same boards or authorities as would be the case with regard to assessed values on general property.

(2) The term "rate of interest" shall mean the rate of interest charged by the farm credit administration and other large financial institutions regularly making loans secured by farm and agricultural lands through mortgages or similar legal instruments, averaged over the immediate past five years.

The "rate of interest" shall be determined annually by a rule adopted by the department of revenue and such rule shall be published in the state register not later than January 1 of each year for use in that assessment year. The department of revenue determination may be appealed to the state board of tax appeals within thirty days after the date of publication by any owner of farm or agricultural land or the assessor of any county containing farm and agricultural land.

(3) The "component for property taxes" shall be a figure obtained by dividing the assessed value of all property in the county into the property taxes levied within the county in the

year preceding the assessment and multiplying the quotient obtained by one hundred.

[2001 c 249 § 13; 2000 c 103 § 23; 1998 c 320 § 8; 1997 c 429 § 33; 1992 c 69 § 9; 1989 c 378 § 11; 1973 1st ex.s. c 212 § 10.]

NOTES:

Severability--1997 c 429: See note following RCW 36.70A.3201.

RCW 84.34.070 Withdrawal from classification.

(1) When land has once been classified under this chapter, it shall remain under such classification and shall not be applied to other use except as provided by subsection (2) of this section for at least ten years from the date of classification and shall continue under such classification until and unless withdrawn from classification after notice of request for withdrawal shall be made by the owner. During any year after eight years of the initial ten-year classification period have elapsed, notice of request for withdrawal of all or a portion of the land may be given by the owner to the assessor or assessors of the county or counties in which such land is situated. In the event that a portion of a parcel is removed from classification, the remaining portion must meet the same requirements as did the entire parcel when such land was originally granted classification pursuant to this chapter unless the remaining parcel has different income criteria. Within seven days the assessor shall transmit one copy of such notice to the legislative body which originally approved the application. The assessor or assessors, as the case may be, shall, when two assessment years have elapsed following the date of receipt of such notice, withdraw such land from such classification and the land shall be subject to the additional tax and applicable interest due under RCW 84.34.108. Agreement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the legislature in which event no additional tax or penalty shall be imposed.

(2) The following reclassifications are not considered withdrawals or removals and are not subject to additional tax under RCW 84.34.108:

- (a) Reclassification between lands under RCW 84.34.020 (2) and (3);
- (b) Reclassification of land classified under RCW 84.34.020 (2) or (3) or chapter 84.33 RCW to open space land under RCW 84.34.020(1);
- (c) Reclassification of land classified under RCW 84.34.020 (2) or (3) to forest land classified under chapter 84.33 RCW; and
- (d) Reclassification of land classified as open space land under RCW 84.34.020(1)(c) and reclassified to farm and agricultural land under RCW 84.34.020(2) if the land had been previously classified as farm and agricultural land under RCW 84.34.020(2).

(3) Applications for reclassification shall be subject to applicable provisions of RCW 84.34.037, 84.34.035, 84.34.041, and chapter 84.33 RCW.

(4) The income criteria for land classified under RCW 84.34.020(2) (b) and (c) may be deferred for land being reclassified from land classified under RCW 84.34.020 (1)(c) or (3), or chapter 84.33 RCW into RCW 84.34.020(2) (b) or (c) for a period of up to five years from the date of reclassification.

[1992 c 69 § 10; 1984 c 111 § 2; 1973 1st ex.s. c 212 § 8; 1970 ex.s. c 87 § 7.]

RCW 84.34.080 Change in use.

When land which has been classified under this chapter as open space land, farm and agricultural land, or timber land is applied to some other use, except through compliance with RCW 84.34.070, or except as a result solely from any one of the conditions listed in RCW 84.34.108(6), the owner shall within sixty days notify the county assessor of such change in use and additional real property tax shall be imposed upon such land in an amount equal to the sum of the following:

(1) The total amount of the additional tax and applicable interest due under RCW 84.34.108; plus

(2) A penalty amounting to twenty percent of the amount determined in subsection (1) of this section.

[1999 sp.s. c 4 § 705; 1992 c 69 § 11; 1973 1st ex.s. c 212 § 9; 1970 ex.s. c 87 § 8.]

Notes:

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

RCW 84.34.090 Extension of additional tax and penalties on tax roll--Lien.

The additional tax and penalties, if any, provided by RCW 84.34.070 and 84.34.080 shall be extended on the tax roll and shall be, together with the interest thereon, a lien on the land to which such tax applies as of January 1st of the year for which such additional tax is imposed. Such lien shall have priority as provided in chapter 84.60 RCW: PROVIDED, That for purposes of all periods of limitation of actions specified in Title 84 RCW, the year in which the tax became payable shall be as specified in RCW 84.34.100.

[1970 ex.s. c 87 § 9.]

RCW 84.34.100 Payment of additional tax, penalties, and/or interest.

The additional tax, penalties, and/or interest provided by RCW 84.34.070 and 84.34.080 shall be payable in full thirty days after the date which the treasurer's statement therefor is rendered. Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed.

[1980 c 134 § 4; 1970 ex.s. c 87 § 10.]

RCW 84.34.108 Removal of classification--Factors--Notice of continuance--Additional tax--Lien--Delinquencies--Exemptions.

(1) When land has once been classified under this chapter, a notation of the classification shall be made each year upon the assessment and tax rolls and the land shall be valued pursuant to RCW 84.34.060 or 84.34.065 until removal of all or a portion of the classification by the assessor upon occurrence of any of the following:

(a) Receipt of notice from the owner to remove all or a portion of the classification;

(b) Sale or transfer to an ownership, except a transfer that resulted from a default in loan payments made to or secured by a governmental agency that intends to or is required by law or regulation to resell the property for the same use as before, making all or a portion of the land exempt from ad valorem taxation;

(c) Sale or transfer of all or a portion of the land to a new owner, unless the new owner has signed a notice of classification continuance, except transfer to an owner who is an heir or devisee of a deceased owner shall not, by itself, result in removal of classification. The notice of continuance shall be on a form prepared by the department. If the notice of continuance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes calculated pursuant to subsection (4) of this section shall become due and payable by the seller or transferor at time of sale. The auditor shall not accept an instrument of conveyance of classified land for filing or recording unless the new owner has signed the notice of continuance or the additional tax has been paid, as evidenced by the real estate excise tax stamp affixed thereto by the treasurer. The seller, transferor, or new owner may appeal the new assessed valuation calculated under subsection (4) of this section to the county board of equalization in accordance with the provisions of RCW 84.40.038. Jurisdiction is hereby conferred on the county board of equalization to hear these appeals;

(d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that all or a portion of the land no longer meets the criteria for classification under this chapter. The criteria for classification pursuant to this chapter continue to apply after classification has been granted.

The granting authority, upon request of an assessor, shall provide reasonable assistance to the assessor in making a determination whether the land continues to meet the qualifications of RCW 84.34.020 (1) or (3). The assistance shall be provided within thirty days of receipt of the request.

(2) Land may not be removed from classification because of:

(a) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120; or

(b) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.

(3) Within thirty days after such removal of all or a portion of the land from current use classification, the assessor shall notify the owner in writing, setting forth the reasons for the removal. The seller, transferor, or owner may appeal the removal to the county board of equalization in accordance with the provisions of RCW 84.40.038.

(4) Unless the removal is reversed on appeal, the assessor shall revalue the affected land with reference to its true and fair value on January 1st of the year of removal from classification. Both the assessed valuation before and after the removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies. Except as provided in subsection (6) of this section, an additional tax, applicable interest, and penalty shall be imposed which shall be due and payable to the treasurer thirty days after the owner is notified of the amount of the additional tax. As soon as possible, the assessor shall compute the amount of additional tax, applicable interest, and penalty and the treasurer shall mail notice to the owner of the amount thereof and the date on which payment is due. The

amount of the additional tax, applicable interest, and penalty shall be determined as follows:

(a) The amount of additional tax shall be equal to the difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land" and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified;

(b) The amount of applicable interest shall be equal to the interest upon the amounts of the additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the land had been assessed at a value without regard to this chapter;

(c) The amount of the penalty shall be as provided in RCW 84.34.080. The penalty shall not be imposed if the removal satisfies the conditions of RCW 84.34.070.

(5) Additional tax, applicable interest, and penalty, shall become a lien on the land which shall attach at the time the land is removed from classification under this chapter and shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which the land may become charged or liable. This lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050 now or as hereafter amended. Any additional tax unpaid on its due date shall thereupon become delinquent. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(6) The additional tax, applicable interest, and penalty specified in subsection (4) of this section shall not be imposed if the removal of classification pursuant to subsection (1) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other land located within the state of Washington;

(b)(i) A taking through the exercise of the power of eminent domain, or (ii) sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power, said entity having manifested its intent in writing or by other official action;

(c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of the property;

(d) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of the land;

(e) Transfer of land to a church when the land would qualify for exemption pursuant to RCW 84.36.020;

(f) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections. At such time as these property interests are not used for the purposes enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified in subsection (4) of this section shall be imposed;

(g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e);

(h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from

classification;

(i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120;

(j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040;

(k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993;

(l) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as classified forest land, designated as forest land under chapter 84.33 RCW, or classified under this chapter continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991; or

(m) The date of death shown on a death certificate is the date used for the purpose of this subsection (6).

[2001 c 305 § 3; 2001 c 249 § 14; 2001 c 185 § 7. Prior: 1999 sp.s. c 4 § 706; 1999 c 233 § 22; 1999 c 139 § 2; 1992 c 69 § 12; 1989 c 378 § 35; 1985 c 319 § 1; 1983 c 41 § 1; 1980 c 134 § 5; 1973 1st ex.s. c 212 § 12.]

NOTES:

Reviser's note: This section was amended by 2001 c 185 § 7, 2001 c 249 § 14, and by 2001 c 305 § 3, each without reference to the other. All amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

Effective date--1999 c 233: See note following RCW 4.28.320.

RCW 84.34.111 Remedies available to owner liable for additional tax.

The owner of any land as to which additional tax is imposed as provided in this chapter shall have with respect to valuation of the land and imposition of the additional tax all remedies provided by this title.

[1998 c 311 § 14; 1973 1st ex.s. c 212 § 13.]

RCW 84.34.121 Information required.

The assessor may require owners of land classified under this chapter to submit pertinent data regarding the use of the land, productivity of typical crops, and such similar information pertinent to continued classification and appraisal of the land.

[1973 1st ex.s. c 212 § 14.]

RCW 84.34.131 Valuation of timber not affected.

Nothing in this chapter shall be construed as in any manner affecting the method for valuation of timber standing on timber land which has been classified under this chapter.

[1998 c 311 § 15; 1973 1st ex.s. c 212 § 16.]

RCW 84.34.141 Rules and regulations.

The department of revenue of the state of Washington shall make such rules and regulations consistent with this chapter as shall be necessary or desirable to permit its effective administration.

[1998 c 311 § 16; 1973 1st ex.s. c 212 § 17.]

RCW 84.34.145 Advisory committee.

The county legislative authority shall appoint a five member committee representing the active farming community within the county to serve in an advisory capacity to the assessor in implementing assessment guidelines as established by the department of revenue for the assessment of open space, farms and agricultural lands, and timber lands classified under this chapter.

[1998 c 311 § 17; 1992 c 69 § 13; 1973 1st ex.s. c 212 § 11.]

RCW 84.34.150 Reclassification of land classified under prior law which meets definition of farm and agricultural land.

Land classified under the provisions of chapter 84.34 RCW prior to July 16, 1973 which meets the criteria for classification under this chapter, is hereby reclassified under this chapter. This change in classification shall be made without additional tax, applicable interest, penalty, or other requirements, but subsequent to such reclassification, the land shall be fully subject to this chapter. A condition imposed by a granting authority prior to July 16, 1973, upon land classified pursuant to RCW 84.34.020 (1) or (3) shall remain in effect during the period of classification.

[1998 c 311 § 18; 1992 c 69 § 14; 1973 1st ex.s. c 212 § 15.]

RCW 84.34.155 Reclassification of land classified as timber land which meets definition of forest land under chapter 84.33 RCW.

Land classified under the provisions of RCW 84.34.020 (2) or (3) which meets the definition of forest land under the provisions of chapter 84.33 RCW, upon request for such change made by the owner to the granting authority, shall be reclassified by the assessor under the provisions of chapter 84.33 RCW. This change in classification shall be made without additional tax, applicable interest, penalty, or other requirements set forth in chapter 84.34 RCW: PROVIDED, That subsequent to such reclassification, the land shall be fully subject to the provisions of chapter 84.33 RCW, as now or hereafter amended.

[1992 c 69 § 15; 1973 1st ex.s. c 212 § 19.]

RCW 84.34.160 Information on current use classification--Publication and dissemination.

The department of revenue and each granting authority is hereby directed to publicize the qualifications and manner of making applications for classification. Notice of the qualifications, method of making applications, and availability of further information on current use classification shall be included with every notice of change in valuation.

[1992 c 69 § 16; 1973 1st ex.s. c 212 § 18.]

RCW 84.34.200 Acquisition of open space, etc., land or rights to future development by counties, cities, or metropolitan municipal corporations--Legislative declaration--Purposes.

The legislature finds that the haphazard growth and spread of urban development is encroaching upon, or eliminating, numerous open areas and spaces of varied size and character, including many devoted to agriculture, the cultivation of timber, and other productive activities, and many others having significant recreational, social, scenic, or esthetic values. Such areas and spaces, if preserved and maintained in their present open state, would constitute important assets to existing and impending urban and metropolitan development, at the same time that they would continue to contribute to the welfare and well-being of the citizens of the state as a whole. The acquisition of interests or rights in real property for the preservation of such open spaces and areas constitutes a public purpose for which public funds may properly be expended or advanced.

[1971 ex.s. c 243 § 1.]

RCW 84.34.210 Acquisition of open space, land, or rights to future development by certain entities--Authority to acquire--Conveyance or lease back.

Any county, city, town, metropolitan park district, metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association, as such are defined in RCW 84.34.250, may acquire by purchase, gift, grant, bequest, devise, lease, or otherwise, except by eminent domain, the fee simple or any lesser interest, development right, easement, covenant, or other contractual right necessary to protect, preserve, maintain, improve, restore, limit the future use of, or otherwise conserve, selected open space land, farm and agricultural land, and timber land as such are defined in chapter 84.34 RCW for public use or enjoyment. Among interests that may be so acquired are mineral rights. Any county, city, town, metropolitan park district, metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association, as such are defined in RCW 84.34.250, may acquire such property for the purpose of conveying or leasing the property back to its original owner or other person under such covenants or other contractual arrangements as will limit the future use of the property in accordance with the purposes of chapter 243, Laws of

1971 ex. sess.

[1993 c 248 § 1; 1987 c 341 § 2; 1975-'76 2nd ex.s. c 22 § 1; 1971 ex.s. c 243 § 2.]

Notes:

Acquisition of interests in land for conservation, protection, preservation, or open space purposes by certain entities: RCW 64.04.130.

Property tax exemption for conservation futures on agricultural land: RCW 84.36.500.

RCW 84.34.220 Acquisition of open space, land, or rights to future development by certain entities--Developmental rights--"Conservation futures"--Acquisition--Restrictions.

In accordance with the authority granted in RCW 84.34.210, a county, city, town, metropolitan park district, metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association, as such are defined in RCW 84.34.250, may specifically purchase or otherwise acquire, except by eminent domain, rights in perpetuity to future development of any open space land, farm and agricultural land, and timber land which are so designated under the provisions of chapter 84.34 RCW and taxed at current use assessment as provided by that chapter. For the purposes of chapter 243, Laws of 1971 ex. sess., such developmental rights shall be termed "conservation futures". The private owner may retain the right to continue any existing open space use of the land, and to develop any other open space use, but, under the terms of purchase of conservation futures, the county, city, town, metropolitan park district, metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association, as such are defined in RCW 84.34.250, may forbid or restrict building thereon, or may require that improvements cannot be made without county, city, town, metropolitan park district, metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association, as such are defined in RCW 84.34.250, permission. The land may be alienated or sold and used as formerly by the new owner, subject to the terms of the agreement made by the county, city, town, metropolitan park district, metropolitan municipal corporation, nonprofit historic preservation corporation as defined in RCW 64.04.130, or nonprofit nature conservancy corporation or association, as such are defined in RCW 84.34.250, with the original owner.

[1993 c 248 § 2; 1987 c 341 § 3; 1975-'76 2nd ex.s. c 22 § 2; 1971 ex.s. c 243 § 3.]

RCW 84.34.230 Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association--Additional property tax levy authorized.

For the purpose of acquiring conservation futures as well as other rights and interests in real property pursuant to RCW 84.34.210 and 84.34.220, a county may levy an amount not to exceed six and one-quarter cents per thousand dollars of assessed valuation against the assessed valuation of all taxable property within the county. The limitations in RCW 84.52.043 shall not

apply to the tax levy authorized in this section.

[1995 c 318 § 8; 1994 c 301 § 33; 1973 1st ex.s. c 195 § 94; 1973 1st ex.s. c 195 § 145; 1971 ex.s. c 243 § 4.]

Notes:

Effective date--1995 c 318: See note following RCW 82.04.030.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 84.34.240 Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association--Conservation futures fund.

Any board of county commissioners may establish by resolution a special fund which may be termed a conservation futures fund to which it may credit all taxes levied pursuant to RCW 84.34.230. Amounts placed in this fund may be used solely for the purpose of acquiring rights and interests in real property pursuant to the terms of RCW 84.34.210 and 84.34.220. Nothing in this section shall be construed as limiting in any manner methods and funds otherwise available to a county for financing the acquisition of such rights and interests in real property.

[1971 ex.s. c 243 § 5.]

RCW 84.34.250 Nonprofit nature conservancy corporation or association defined.

As used in RCW 84.34.210, as now or hereafter amended, and RCW 84.34.220, as now or hereafter amended, "nonprofit nature conservancy corporation or association" means an organization which qualifies as being tax exempt under 26 U.S.C. section 501(c) (of the Internal Revenue Code) as it exists on June 25, 1976 and one which has as one of its principal purposes the conducting or facilitating of scientific research; the conserving of natural resources, including but not limited to biological resources, for the general public; or the conserving of open spaces, including but not limited to wildlife habitat to be utilized as public access areas, for the use and enjoyment of the general public.

[1975-'76 2nd ex.s. c 22 § 4.]

RCW 84.34.300 Special benefit assessments for farm and agricultural land or timber land--Legislative findings--Purpose.

The legislature finds that farming, timber production, and the related agricultural and forest industries have historically been and currently are central factors in the economic and social lifeblood of the state; that it is a fundamental policy of the state to protect agricultural and timber lands as a major natural resource in order to maintain a source to supply a wide range of agricultural and forest products; and that the public interest in the protection and stimulation of farming, timber production, and the agricultural and forest industries is a basic element of

enhancing the economic viability of this state. The legislature further finds that farm land and timber land in urbanizing areas are often subjected to high levels of property taxation and benefit assessment, and that such levels of taxation and assessment encourage and even force the removal of such lands from agricultural and forest uses. The legislature further finds that because of this level of taxation and assessment, such farm land and timber land in urbanizing areas are either converted to nonagricultural and nonforest uses when significant amounts of nearby nonagricultural and nonforest area could be suitably used for such nonagricultural and nonforest uses, or, much of this farm land and timber land is left in an unused state. The legislature further finds that with the approval by the voters of the Fifty-third Amendment to the state Constitution, and with the enactment of chapter 84.34 RCW, the owners of farm lands and timber lands were provided with an opportunity to have such land valued on the basis of its current use and not its "highest and best use" and that such current use valuation is one mechanism to protect agricultural and timber lands. The legislature further finds that despite this potential property tax reduction, farm lands and timber lands in urbanized areas are still subject to high levels of benefit assessments and continue to be removed from farm and forest uses.

It is therefore the purpose of the legislature to establish, with the enactment of RCW 84.34.300 through 84.34.380, another mechanism to protect agricultural and timber land which creates an analogous system of relief from certain benefit assessments for farm and agricultural land and timber land. It is the intent of the legislature that special benefit assessments not be imposed for the availability of sanitary and/or storm sewerage service, or domestic water service, or for road construction and/or improvement purposes on farm and agricultural lands and timber lands which have been designated for current use classification as farm and agricultural lands or timber lands until such lands are withdrawn or removed from such classification or unless such lands benefit from or cause the need for the local improvement district.

The legislature finds, and it is the intent of RCW 84.34.300 through 84.34.380 and 84.34.922, that special benefit assessments for the improvement or construction of sanitary and/or storm sewerage service, or domestic water service, or certain road construction do not generally benefit land which has been classified as open space farm and agricultural land or timber land under the open space act, chapter 84.34 RCW, until such land is withdrawn from such classification or such land is used for a more intense and nonagricultural use, or the land is no longer used as timber land. The purpose of RCW 84.34.300 through 84.34.380 and 84.34.922 is to provide an exemption from certain special benefit assessments which do not benefit timber land or open space farm and agricultural land, and to provide the means for local governmental entities to recover such assessments in current dollar value in the event such land is no longer devoted to farming or timber production under chapter 84.34 RCW. Where the owner of such land chooses to make limited use of improvements related to special benefit assessments, RCW 84.34.300 through 84.34.380 provides the means for the partial assessment on open space timber and farm land to the extent the land is directly benefited by the improvement.

[1992 c 52 § 14; 1979 c 84 § 1.]

land--Definitions.

As used in RCW 84.34.300 through 84.34.380, unless a different meaning is required, the words defined in this section shall have the meanings indicated.

(1) "Farm and agricultural land" shall mean the same as defined in RCW 84.34.020(2).

(2) "Timber land" shall mean the same as defined in RCW 84.34.020(3).

(3) "Local government" shall mean any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special benefit assessments for sanitary and/or storm sewerage systems, domestic water supply and/or distribution systems, or road construction or improvement purposes.

(4) "Local improvement district" shall mean any local improvement district, utility local improvement district, local utility district, road improvement district, or any similar unit created by a local government for the purpose of levying special benefit assessments against property specially benefited by improvements relating to such districts.

(5) "Owner" shall mean the same as defined in RCW 84.34.020(5) or the applicable statutes relating to special benefit assessments.

(6) The term "average rate of inflation" shall mean the annual rate of inflation as determined by the department of revenue averaged over the period of time as provided in RCW 84.34.330 (1) and (2). Such determination shall be published not later than January 1 of each year for use in that assessment year.

(7) "Special benefit assessments" shall mean special assessments levied or capable of being levied in any local improvement district or otherwise levied or capable of being levied by a local government to pay for all or part of the costs of a local improvement and which may be levied only for the special benefits to be realized by property by reason of that local improvement.

[1999 c 153 § 71; 1992 c 52 § 15; 1979 c 84 § 2.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.

RCW 84.34.320 Special benefit assessments for farm and agricultural land or timber land--Exemption from assessment--Procedures relating to exemption--Constructive notice of potential liability--Waiver of exemption.

Any land classified as farm and agricultural land or timber land pursuant to chapter 84.34 RCW at the earlier of the times the legislative authority of a local government adopts a resolution, ordinance, or legislative act (1) to create a local improvement district, in which such land is included or would have been included but for such classification, or (2) to approve or confirm a final special benefit assessment roll relating to a sanitary and/or storm sewerage system, domestic water supply and/or distribution system, or road construction and/or improvement, which roll would have included such land but for such classification, shall be exempt from special benefit assessments or charges in lieu of assessment for such purposes as long as that land remains in such classification, except as otherwise provided in RCW 84.34.360.

Whenever a local government creates a local improvement district, the levying, collection and enforcement of assessments shall be in the manner and subject to the same procedures and limitations as are provided pursuant to the law concerning the initiation and formation of local improvement districts for the particular local government. Notice of the creation of a local improvement district that includes farm and agricultural land or timber land shall be filed with the county assessor and the legislative authority of the county in which such land is located. The assessor, upon receiving notice of the creation of such a local improvement district, shall send a notice to the owner of the farm and agricultural land or timber land listed on the tax rolls of the applicable county treasurer of: (1) The creation of the local improvement district; (2) the exemption of that land from special benefit assessments; (3) the fact that the farm and agricultural land or timber land may become subject to the special benefit assessments if the owner waives the exemption by filing a notarized document with the governing body of the local government creating the local improvement district before the confirmation of the final special benefit assessment roll; and (4) the potential liability, pursuant to RCW 84.34.330, if the exemption is not waived and the land is subsequently removed from the farm and agricultural land or timber land status. When a local government approves and confirms a special benefit assessment roll, from which farm and agricultural land or timber land has been exempted pursuant to this section, it shall file a notice of such action with the assessor and the legislative authority of the county in which such land is located and with the treasurer of that local government, which notice shall describe the action taken, the type of improvement involved, the land exempted, and the amount of the special benefit assessment which would have been levied against the land if it had not been exempted. The filing of such notice with the assessor and the treasurer of that local government shall constitute constructive notice to a purchaser or encumbrancer of the affected land, and every person whose conveyance or encumbrance is subsequently executed or subsequently recorded, that such exempt land is subject to the charges provided in RCW 84.34.330 and 84.34.340 if such land is withdrawn or removed from its current use classification as farm and agricultural land or timber land.

The owner of the land exempted from special benefit assessments pursuant to this section may waive that exemption by filing a notarized document to that effect with the legislative authority of the local government upon receiving notice from said local government concerning the assessment roll hearing and before the local government confirms the final special benefit assessment roll. A copy of that waiver shall be filed by the local government with the assessor, but the failure of such filing shall not affect the waiver.

Except to the extent provided in RCW 84.34.360, the local government shall have no duty to furnish service from the improvement financed by the special benefit assessment to such exempted land.

[1992 c 69 § 17; 1992 c 52 § 16; 1979 c 84 § 3.]

Notes:

Reviser's note: This section was amended by 1992 c 52 § 16 and by 1992 c 69 § 17, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

RCW 84.34.330 Special benefit assessments for farm and agricultural land or timber land--Withdrawal from classification or change in use--Liability--Amount--Due date--Lien.

Whenever farm and agricultural land or timber land has once been exempted from special benefit assessments pursuant to RCW 84.34.320, any withdrawal from classification or change in use from farm and agricultural land or timber land under chapter 84.34 RCW shall result in the following:

(1) If the bonds used to fund the improvement in the local improvement district have not been completely retired, such land shall immediately become liable for: (a) The amount of the special benefit assessment listed in the notice provided for in RCW 84.34.320; plus (b) interest on the amount determined in (1)(a) of this section, compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity which created the local improvement district as provided in RCW 84.34.320 to the time the owner withdraws such land from the exemption category provided by this chapter; or

(2) If the bonds used to fund the improvement in the local improvement district have been completely retired, such land shall immediately become liable for: (a) The amount of the special benefit assessment listed in the notice provided for in RCW 84.34.320; plus (b) interest on the amount determined in (2)(a) of this section compounded annually at a rate equal to the average rate of inflation from the time the initial notice is filed by the governmental entity which created the local improvement district as provided in RCW 84.34.320, to the time the bonds used to fund the improvement have been retired; plus (c) interest on the total amount determined in (2)(a) and (b) of this section at a simple per annum rate equal to the average rate of inflation from the time the bonds used to fund the improvement have been retired to the time the owner withdraws such lands from the exemption category provided by this chapter.

(3) The amount payable pursuant to this section shall become due on the date such land is withdrawn or removed from its current use or timber land classification and shall be a lien on the land prior and superior to any other lien whatsoever except for the lien for general taxes, and shall be enforceable in the same manner as the collection of special benefit assessments are enforced by that local government.

[1992 c 52 § 17; 1979 c 84 § 4.]

RCW 84.34.340 Special benefit assessments for farm and agricultural land or timber land--Withdrawal or removal from classification--Notice to local government--Statement to owner of amounts payable--Delinquency date--Enforcement procedures.

Whenever farm and agricultural land or timber land is withdrawn or removed from its current use classification as farm and agricultural land or timber land, the county assessor of the county in which such land is located shall forthwith give written notice of such withdrawal or removal to the local government or its successor which had filed with the assessor the notice required by RCW 84.34.320. Upon receipt of the notice from the assessor, the local government shall mail a written statement to the owner of such land for the amounts payable as provided in RCW 84.34.330. Such amounts due shall be delinquent if not paid within one hundred and

eighty days after the date of mailing of the statement, and shall be subject to the same interest, penalties, lien priority, and enforcement procedures that are applicable to delinquent assessments on the assessment roll from which that land had been exempted, except that the rate of interest charged shall not exceed the rate provided in RCW 84.34.330.

[1992 c 52 § 18; 1979 c 84 § 5.]

RCW 84.34.350 Special benefit assessments for farm and agricultural land--Use of payments collected.

Payments collected pursuant to RCW 84.34.330 and 84.34.340, or by enforcement procedures referred to therein, after the payment of the expenses of their collection, shall first be applied to the payment of general or special debt incurred to finance the improvements related to the special benefit assessments, and, if such debt is retired, then into the maintenance fund or general fund of the governmental entity which created the local improvement district, or its successor, for any of the following purposes: (1) Redemption or servicing of outstanding obligations of the district; (2) maintenance expenses of the district; or (3) construction or acquisition of any facilities necessary to carry out the purpose of the district.

[1979 c 84 § 6.]

RCW 84.34.360 Special benefit assessments for farm and agricultural land or timber land--Rules to implement RCW 84.34.300 through 84.34.380.

The department of revenue shall adopt rules it shall deem necessary to implement RCW 84.34.300 through 84.34.380 which shall include, but not be limited to, procedures to determine the extent to which a portion of the land otherwise exempt may be subject to a special benefit assessment for the actual connection to the domestic water system or sewerage facilities, and further to determine the extent to which all or a portion of such land may be subject to a special benefit assessment for access to the road improvement in relation to its value as farm and agricultural land or timber land as distinguished from its value under more intensive uses. The provision for limited special benefit assessments shall not relieve such land from liability for the amounts provided in RCW 84.34.330 and 84.34.340 when such land is withdrawn or removed from its current use classification as farm and agricultural land or timber land.

[1992 c 69 § 18; 1992 c 52 § 19; 1979 c 84 § 7.]

Notes:

Reviser's note: This section was amended by 1992 c 52 § 19 and by 1992 c 69 § 18, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

RCW 84.34.370 Special benefit assessments for farm and agricultural land or timber land--Assessments due on land withdrawn or changed.

Whenever a portion of a parcel of land which was classified as farm and agricultural or

timber land pursuant to this chapter is withdrawn from classification or there is a change in use, and such land has been exempted from any benefit assessments pursuant to RCW 84.34.320, the previously exempt benefit assessments shall become due on only that portion of the land which is withdrawn or changed.

[1992 c 52 § 20; 1979 c 84 § 8.]

RCW 84.34.380 Special benefit assessments for farm and agricultural land or timber land--Application of exemption to rights and interests preventing nonagricultural or nonforest uses.

Farm and agricultural land or timber land on which the right to future development has been acquired by any local government, the state of Washington, or the United States government shall be exempt from special benefit assessments in lieu of assessment for such purposes in the same manner, and under the same liabilities for payment and interest, as land classified under this chapter as farm and agricultural land or timber land, for as long as such classification applies.

Any interest, development right, easement, covenant, or other contractual right which effectively protects, preserves, maintains, improves, restores, prevents the future nonagricultural or nonforest use of, or otherwise conserves farm and agricultural land or timber land shall be exempt from special benefit assessments as long as such development right or other such interest effectively serves to prevent nonagricultural or nonforest development of such land.

[1992 c 52 § 21; 1979 c 84 § 9.]

RCW 84.34.390 Application--Chapter 79.44 RCW--Assessments against public lands.

Nothing in RCW 84.34.300 through 84.34.340 or 84.34.360 through 84.34.380 shall amend the provisions of chapter 79.44 RCW.

[1992 c 52 § 25.]

RCW 84.34.900 Severability--1970 ex.s. c 87.

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

[1970 ex.s. c 87 § 15.]

RCW 84.34.910 Effective date--1970 ex.s. c 87.

The provisions of this act shall take effect on January 1, 1971.

[1970 ex.s. c 87 § 16.]

RCW 84.34.920 Severability--1971 ex.s. c 243.

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

[1971 ex.s. c 243 § 9.]

RCW 84.34.921 Severability--1973 1st ex.s. c 212.

If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1973 1st ex.s. c 212 § 20.]

RCW 84.34.922 Severability--1979 c 84.

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

[1979 c 84 § 11.]

RCW 84.34.923 Effective date--1992 c 69.

This act shall take effect January 1, 1993.

[1992 c 69 § 22.]

**Chapter 84.36 RCW
EXEMPTIONS**

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- 84.36.900 Severability--1973 2nd ex.s. c 40.
- 84.36.905 Effective date--Construction--1973 2nd ex.s. c 40.

NOTES:

- Burying places: RCW 68.24.220.*
- Cemetery associations: RCW 68.20.110, 68.20.120.*
- Columbia Basin project: RCW 89.12.120.*
- Conservation districts: Chapter 89.08 RCW.*
- Consumer loan act: Chapter 31.04 RCW.*
- Credit unions: Chapter 31.12 RCW.*

Federal agencies and instrumentalities: State Constitution Art. 7 §§ 1, 3; Title 37 RCW.

Flood control district property: RCW 86.09.520.

Irrigation district property: RCW 87.03.260.

Local improvement trust property: RCW 35.53.010.

Olympic National Park: RCW 37.08.210.

Open space, agricultural, timber lands--Current use--Conservation futures: Chapter 84.34 RCW.

Privilege taxes: Chapter 54.28 RCW.

Property leased to organization for agricultural fair exempt from property taxation: RCW 15.76.165.

Public utility districts--Taxation: RCW 54.16.080.

Rainier National Park: RCW 37.08.200.

Savings and loan associations: RCW 33.28.040.

Termination of tax preferences: Chapter 43.136 RCW.

Timber and forest lands: Chapter 84.33 RCW.

RCW 84.36.005 Property subject to taxation.

All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes, upon equalized valuations thereof, fixed with reference thereto on the first day of January at twelve o'clock meridian in each year, excepting such as is exempted from taxation by law.

[1961 c 15 § 84.36.005. Prior: 1955 c 196 § 2; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

RCW 84.36.010 Public, certain public-private property exempt.

All property belonging exclusively to the United States, the state, any county or municipal corporation, all state route number 16 corridor transportation systems and facilities constructed under chapter 47.46 RCW, and all property under a financing contract pursuant to chapter 39.94 RCW or recorded agreement granting immediate possession and use to said public bodies or under an order of immediate possession and use pursuant to RCW 8.04.090, shall be exempt from taxation. All property belonging exclusively to a foreign national government shall be exempt from taxation if such property is used exclusively as an office or residence for a consul or other official representative of such foreign national government, and if the consul or other official representative is a citizen of such foreign nation.

[1998 c 179 § 8; 1990 c 47 § 2; 1971 ex.s. c 260 § 1; 1969 c 34 § 1. Prior: 1967 ex.s. c 149 § 31; 1967 ex.s. c 145 § 35; 1961 c 15 § 84.36.010; prior: 1955 c 196 § 3; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

Notes:

Application--1998 c 179 § 8: "Section 8 of this act is effective for taxes levied for collection in 1999 and thereafter." [1998 c 179 § 9.]

Finding--1998 c 179: See note following RCW 35.21.718.

RCW 84.36.015 Property valued at less than five hundred dollars--Exceptions.

(1) Each parcel of real property, and each personal property account, that has an assessed value of less than five hundred dollars is exempt from taxation.

(2) This section does not apply to personal property to which the exemption from taxation under RCW 84.36.110(2) may be applied or to real property which qualifies for preferential tax treatment under this chapter or chapter 84.14, 84.26, 84.33, or 84.34 RCW.

[1997 c 244 § 1.]

Notes:

Effective date--1997 c 244: "This act takes effect January 1, 1999." [1997 c 244 § 3.]

RCW 84.36.020 Cemeteries, churches, parsonages, convents, and grounds.

The following real and personal property shall be exempt from taxation:

All lands, buildings, and personal property required for necessary administration and maintenance, used, or to the extent used, exclusively for public burying grounds or cemeteries without discrimination as to race, color, national origin or ancestry;

All churches, personal property, and the ground, not exceeding five acres in area, upon which a church of any nonprofit recognized religious denomination is or shall be built, together with a parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property. The area exempted shall in any case include all ground covered by the church, parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property and the structures and ground necessary for street access, parking, light, and ventilation, but the area of unoccupied ground exempted in such cases, in connection with church, parsonage, convent, and buildings and improvements required for the maintenance and safeguarding of such property, shall not exceed the equivalent of one hundred twenty by one hundred twenty feet except where additional unoccupied land may be required to conform with state or local codes, zoning, or licensing requirements. The parsonage and convent need not be on land contiguous to the church property. To be exempt the property must be wholly used for church purposes: PROVIDED, That the loan or rental of property otherwise exempt under this paragraph to a nonprofit organization, association, or corporation, or school for use for an eleemosynary activity shall not nullify the exemption provided in this paragraph if the rental income, if any, is reasonable and is devoted solely to the operation and maintenance of the property.

[1994 c 124 § 16; 1975 1st ex.s. c 291 § 12; 1973 2nd ex.s. c 40 § 1; 1971 ex.s. c 64 § 3; 1961 c 103 § 3; 1961 c 15 § 84.36.020. Prior: 1955 c 196 § 4; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

Notes:

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

Construction--1961 c 103: See note following RCW 49.60.040.

Burial lot for particular person: RCW 68.24.220.

Nonprofit cemetery associations, certain exemptions: RCW 68.20.110, 68.20.120.

RCW 84.36.030 Property used for character building, benevolent, protective or rehabilitative social services--Camp facilities--Veteran or relief organization owned property--Property of nonprofit organizations that issue debt for student loans or that are guarantee agencies.

The following real and personal property shall be exempt from taxation:

(1) Property owned by nonprofit organizations or associations, organized and conducted for nonsectarian purposes, which shall be used for character-building, benevolent, protective or rehabilitative social services directed at persons of all ages. The sale of donated merchandise shall not be considered a commercial use of the property under this section if the proceeds are devoted to the furtherance of the purposes of the selling organization or association as specified in this paragraph.

(2) Property owned by any nonprofit church, denomination, group of churches, or an organization or association, the membership of which is comprised solely of churches or their qualified representatives, which is utilized as a camp facility if used for organized and supervised recreational activities and church purposes as related to such camp facilities. The exemption provided by this paragraph shall apply to a maximum of two hundred acres of any such camp as selected by the church, including buildings and other improvements thereon.

(3) Property, including buildings and improvements required for the maintenance and safeguarding of such property, owned by nonprofit organizations or associations engaged in character building of boys and girls under eighteen years of age, and used for such purposes and uses, provided such purposes and uses are for the general public good: PROVIDED, That if existing charters provide that organizations or associations, which would otherwise qualify under the provisions of this paragraph, serve boys and girls up to the age of twenty-one years, then such organizations or associations shall be deemed qualified pursuant to this section.

(4) Property owned by all organizations and societies of veterans of any war of the United States, recognized as such by the department of defense, which shall have national charters, and which shall have for their general purposes and objects the preservation of the memories and associations incident to their war service and the consecration of the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation. To be exempt such property must be used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies.

The use of the property for pecuniary gain or to promote business activities, except as provided in this subsection (4), nullifies the exemption otherwise available for the property for the assessment year. The exemption is not nullified by:

(a) The collection of rent or donations if the amount is reasonable and does not exceed maintenance and operation expenses.

(b) Fund-raising activities conducted by a nonprofit organization.

(c) The use of the property for pecuniary gain for periods of not more than three days in a year.

(d) An inadvertent use of the property in a manner inconsistent with the purpose for which exemption is granted, if the inadvertent use is not part of a pattern of use. A pattern of use is presumed when an inadvertent use is repeated in the same assessment year or in two or more successive assessment years.

(5) Property owned by all corporations, incorporated under any act of congress, whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

(6) Property owned by nonprofit organizations exempt from federal income tax under section 501(c)(3) of the internal revenue code of 1954, as amended, that are guarantee agencies under the federal guaranteed student loan program or that issue debt to provide or acquire student loans.

(7) To be exempt under this section, the property must be used exclusively for the purposes for which exemption is granted, except as provided in RCW 84.36.805.

[1993 c 327 § 2; 1990 c 283 § 6; 1987 c 433 § 2; 1984 c 220 § 1; 1983 1st ex.s. c 25 § 1; 1973 2nd ex.s. c 40 § 2. Prior: 1971 ex.s. c 292 § 70; 1971 ex.s. c 64 § 1; 1969 c 137 § 1; 1961 c 15 § 84.36.030; prior: 1955 c 196 § 5; prior: (i) 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. (ii) 1945 c 109 § 1; Rem. Supp. 1945 § 11111a.]

Notes:

Construction--1990 c 283: "Sections 6 and 7 of this act shall not be construed as modifying or affecting any other existing or future exemptions." [1990 c 283 § 8.]

Applicability--1983 1st ex.s. c 25: "This act is effective for property taxes levied in calendar year 1983 and due and payable in calendar year 1984 and thereafter." [1983 1st ex.s. c 25 § 2.]

Severability--1971 ex.s. c 292: See note following RCW 26.28.010.

RCW 84.36.031 Property used for character building, benevolent, protective or rehabilitative social services--Property not exempt.

Property leased, loaned, sold with the option to repurchase, or otherwise made available to organizations as set out in RCW 84.36.030 above shall not be exempt from taxation: PROVIDED, That property which is owned by an organization as set out in RCW 84.36.030 may loan the property to another organization for the same purpose as set out in RCW 84.36.030.

[1969 c 137 § 2.]

RCW 84.36.032 Administrative offices of nonprofit religious organizations.

The real and personal property of the administrative offices of nonprofit recognized

religious organizations shall be exempt to the extent that the property is used for the administration of the religious programs of the organization and such other programs as would be exempt under RCW 84.36.020 and 84.36.030 as now or hereafter amended.

[1975 1st ex.s. c 291 § 13.]

Notes:

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.035 Nonprofit organization engaged in procuring, processing, etc., blood, plasma or blood products.

The following property shall be exempt from taxation:

All property, whether real or personal, belonging to or leased by any nonprofit corporation or association and used exclusively in the business of a blood, bone, or tissue bank as defined in RCW 82.04.324, or in the administration of such business. If the real or personal property is leased, the benefit of the exemption shall inure to the nonprofit corporation or association.

[1995 2nd sp.s. c 9 § 1; 1971 ex.s. c 206 § 1.]

Notes:

Applicability--1995 2nd sp.s. c 9 §§ 1 and 2: "Sections 1 and 2 of this act are effective for taxes levied for collection in 1996 and thereafter." [1995 2nd sp.s. c 9 § 6.]

Effective date--1995 2nd sp.s. c 9: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 9 § 7.]

RCW 84.36.037 Nonprofit organization property connected with operation of public assembly hall or meeting place.

(1) Real or personal property owned by a nonprofit organization, association, or corporation in connection with the operation of a public assembly hall or meeting place is exempt from taxation. The area exempt under this section includes the building or buildings, the land under the buildings, and an additional area necessary for parking, not exceeding a total of one acre. When property for which exemption is sought is essentially unimproved except for restroom facilities and structures and this property has been used primarily for annual community celebration events for at least ten years, the exempt property shall not exceed twenty-nine acres.

(2) To qualify for this exemption the property must be used exclusively for public gatherings and be available to all organizations or persons desiring to use the property, but the owner may impose conditions and restrictions which are necessary for the safekeeping of the property and promote the purposes of this exemption. Membership shall not be a prerequisite for the use of the property.

(3) The use of the property for pecuniary gain or to promote business activities, except as provided in this section, nullifies the exemption otherwise available for the property for the assessment year. The exemption is not nullified by:

(a) The collection of rent or donations if the amount is reasonable and does not exceed maintenance and operation expenses created by the user.

(b) Fund-raising activities conducted by a nonprofit organization.

(c) The use of the property for pecuniary gain or to promote business activities for periods of not more than seven days in a year.

(d) In a county with a population of less than ten thousand, the use of the property to promote the following business activities: Dance lessons, art classes, or music lessons.

(e) An inadvertent use of the property in a manner inconsistent with the purpose for which exemption is granted, if the inadvertent use is not part of a pattern of use. A pattern of use is presumed when an inadvertent use is repeated in the same assessment year or in two or more successive assessment years.

(4) The department of revenue shall narrowly construe this exemption.

[1998 c 311 § 19; 1998 c 189 § 1; 1997 c 298 § 1; 1993 c 327 § 1; 1987 c 505 § 80; 1981 c 141 § 2.]

Notes:

Reviser's note: This section was amended by 1998 c 189 § 1 and by 1998 c 311 § 19, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Applicability, construction--1981 c 141: See note following RCW 84.36.060.

RCW 84.36.040 Nonprofit day care centers, libraries, orphanages, homes or hospitals for the sick or infirm, outpatient dialysis facilities.

(1) The real and personal property used by nonprofit (a) day care centers as defined pursuant to RCW 74.15.020; (b) free public libraries; (c) orphanages and orphan asylums; (d) homes for the sick or infirm; (e) hospitals for the sick; and (f) outpatient dialysis facilities, which are used for the purposes of such organizations shall be exempt from taxation: PROVIDED, That the benefit of the exemption inures to the user.

(2) The real and personal property leased to and used by a hospital, owned and operated by a public hospital district established under chapter 70.44 RCW, for hospital purposes is exempt from taxation. The benefit of the exemption must inure to the user.

(3) To be exempt under this section, the property must be used exclusively for the purposes for which exemption is granted, except as provided in RCW 84.36.805.

[2001 c 126 § 1; 1989 c 379 § 1; 1987 c 31 § 1; 1984 c 220 § 2; 1973 2nd ex.s. c 40 § 3; 1973 1st ex.s. c 154 § 119; 1969 ex.s. c 245 § 1; 1961 c 15 § 84.36.040. Prior: 1955 c 196 § 6; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part.]

NOTES:

Application--2001 c 126: "This act applies to taxes levied for collection in 2002 and thereafter." [2001 c 126 § 5.]

Severability--1989 c 379: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not

affected." [1989 c 379 § 7.]

Effective date--1989 c 379: "This act shall take effect April 1, 1990, and shall be effective for taxes levied for collection in 1991 and thereafter." [1989 c 379 § 8.]

RCW 84.36.041 Nonprofit homes for the aging.

(1) All real and personal property used by a nonprofit home for the aging that is reasonably necessary for the purposes of the home is exempt from taxation if the benefit of the exemption inures to the home and:

(a) At least fifty percent of the occupied dwelling units in the home are occupied by eligible residents; or

(b) The home is subsidized under a federal department of housing and urban development program. The department of revenue shall provide by rule a definition of homes eligible for exemption under this subsection (1)(b), consistent with the purposes of this section.

(2) All real and personal property used by a nonprofit home for the aging that is reasonably necessary for the purposes of the home is exempt from taxation if the benefit of the exemption inures to the home and the construction, rehabilitation, acquisition, or refinancing of the home is financed under a program using bonds exempt from federal income tax if at least seventy-five percent of the total amount financed uses the tax exempt bonds and the financing program requires the home to reserve a percentage of all dwelling units so financed for low-income residents. The initial term of the exemption under this subsection shall equal the term of the tax exempt bond used in connection with the financing program, or the term of the requirement to reserve dwelling units for low-income residents, whichever is shorter. If the financing program involves less than the entire home, only those dwelling units included in the financing program are eligible for total exemption. The department of revenue shall provide by rule the requirements for monitoring compliance with the provisions of this subsection and the requirements for exemption including:

(a) The number or percentage of dwelling units required to be occupied by low-income residents, and a definition of low income;

(b) The type and character of the dwelling units, whether independent units or otherwise; and

(c) Any particular requirements for continuing care retirement communities.

(3) A home for the aging is eligible for a partial exemption on the real property and a total exemption for the home's personal property if the home does not meet the requirements of subsection (1) of this section because fewer than fifty percent of the occupied dwelling units are occupied by eligible residents, as follows:

(a) A partial exemption shall be allowed for each dwelling unit in a home occupied by a resident requiring assistance with activities of daily living.

(b) A partial exemption shall be allowed for each dwelling unit in a home occupied by an eligible resident.

(c) A partial exemption shall be allowed for an area jointly used by a home for the aging and by a nonprofit organization, association, or corporation currently exempt from property taxation under one of the other provisions of this chapter. The shared area must be reasonably

necessary for the purposes of the nonprofit organization, association, or corporation exempt from property taxation under one of the other provisions of this chapter, such as kitchen, dining, and laundry areas.

(d) The amount of exemption shall be calculated by multiplying the assessed value of the property reasonably necessary for the purposes of the home, less the assessed value of any area exempt under (c) of this subsection, by a fraction. The numerator of the fraction is the number of dwelling units occupied by eligible residents and by residents requiring assistance with activities of daily living. The denominator of the fraction is the total number of occupied dwelling units as of December 31st of the first assessment year the home becomes operational for which exemption is claimed and January 1st of each subsequent assessment year for which exemption is claimed.

(4) To be exempt under this section, the property must be used exclusively for the purposes for which the exemption is granted, except as provided in RCW 84.36.805.

(5) A home for the aging is exempt from taxation only if the organization operating the home is exempt from income tax under section 501(c) of the federal internal revenue code as existing on January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purposes of this section.

(6) In order for the home to be eligible for exemption under subsections (1)(a) and (3)(b) of this section, each eligible resident of a home for the aging shall submit an income verification form to the county assessor by July 1st of the assessment year for which exemption is claimed. However, during the first year a home becomes operational, the county assessor shall accept income verification forms from eligible residents up to December 31st of the assessment year. The income verification form shall be prescribed and furnished by the department of revenue. An eligible resident who has filed a form for a previous year need not file a new form until there is a change in status affecting the person's eligibility.

(7) In determining the true and fair value of a home for the aging for purposes of the partial exemption provided by subsection (3) of this section, the assessor shall apply the computation method provided by RCW 84.34.060 and shall consider only the use to which such property is applied during the years for which such partial exemptions are available and shall not consider potential uses of such property.

(8) As used in this section:

(a) "Eligible resident" means a person who:

(i) Occupied the dwelling unit as a principal place of residence as of December 31st of the first assessment year the home becomes operational. In each subsequent year, the eligible resident must occupy the dwelling unit as a principal place of residence as of January 1st of the assessment year for which the exemption is claimed. Confinement of the person to a hospital or nursing home does not disqualify the claim of exemption if the dwelling unit is temporarily unoccupied or if the dwelling unit is occupied by a spouse, a person financially dependent on the claimant for support, or both; and

(ii) Is sixty-one years of age or older on December 31st of the year in which the exemption claim is filed, or is, at the time of filing, retired from regular gainful employment by reason of physical disability. Any surviving spouse of a person who was receiving an exemption

at the time of the person's death shall qualify if the surviving spouse is fifty-seven years of age or older and otherwise meets the requirements of this subsection; and

(iii) Has a combined disposable income of no more than the greater of twenty-two thousand dollars or eighty percent of the median income adjusted for family size as most recently determined by the federal department of housing and urban development for the county in which the person resides. For the purposes of determining eligibility under this section, a "cotenant" means a person who resides with an eligible resident and who shares personal financial resources with the eligible resident.

(b) "Combined disposable income" means the disposable income of the person submitting the income verification form, plus the disposable income of his or her spouse, and the disposable income of each cotenant occupying the dwelling unit for the preceding calendar year, less amounts paid by the person submitting the income verification form or his or her spouse or cotenant during the previous year for the treatment or care of either person received in the dwelling unit or in a nursing home. If the person submitting the income verification form was retired for two months or more of the preceding year, the combined disposable income of such person shall be calculated by multiplying the average monthly combined disposable income of such person during the months such person was retired by twelve. If the income of the person submitting the income verification form is reduced for two or more months of the preceding year by reason of the death of the person's spouse, the combined disposable income of such person shall be calculated by multiplying the average monthly combined disposable income of such person after the death of the spouse by twelve.

(c) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(i) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(ii) Amounts deducted for loss;

(iii) Amounts deducted for depreciation;

(iv) Pension and annuity receipts;

(v) Military pay and benefits other than attendant-care and medical-aid payments;

(vi) Veterans benefits other than attendant-care and medical-aid payments;

(vii) Federal social security act and railroad retirement benefits;

(viii) Dividend receipts; and

(ix) Interest received on state and municipal bonds.

(d) "Resident requiring assistance with activities of daily living" means a person who requires significant assistance with the activities of daily living and who would be at risk of nursing home placement without this assistance.

(e) "Home for the aging" means a residential housing facility that (i) provides a housing arrangement chosen voluntarily by the resident, the resident's guardian or conservator, or another responsible person; (ii) has only residents who are at least sixty-one years of age or who have needs for care generally compatible with persons who are at least sixty-one years of age; and (iii)

provides varying levels of care and supervision, as agreed to at the time of admission or as determined necessary at subsequent times of reappraisal.

(9) A for-profit home for the aging that converts to nonprofit status after June 11, 1992, and would otherwise be eligible for tax exemption under this section may not receive the tax exemption until five years have elapsed since the conversion. The exemption shall then be ratably granted over the next five years.

[2001 c 187 § 14. Prior: 1999 c 358 § 16; 1999 c 356 § 1; 1998 c 311 § 20; 1997 c 3 § 124 (Referendum Bill No. 47, approved November 4, 1997); 1993 c 151 § 1; 1992 c 213 § 1; 1991 sp.s. c 24 § 1; 1991 c 203 § 2; 1989 c 379 § 2.]

NOTES:

Application--2001 c 187: See note following RCW 84.40.020.

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective date--1999 c 356: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 17, 1999]." [1999 c 356 § 2.]

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Applicability--1993 c 151: "This act shall be effective for taxes levied in 1994 for collection in 1995 and for taxes levied thereafter." [1993 c 151 § 2.]

Applicability--1992 c 213: "The combined disposable income threshold of twenty-two thousand dollars or less contained in section 1 of this act shall be effective for taxes levied for collection in 1993 and thereafter." [1992 c 213 § 3.]

Severability--Effective date--1989 c 379: See notes following RCW 84.36.040.

RCW 84.36.042 Nonprofit organization, corporation, or association property used to provide housing for persons with developmental disabilities.

(1) All real and personal property owned or leased by a nonprofit organization, corporation, or association to provide housing for eligible persons with developmental disabilities is exempt from property taxation.

(a) To qualify for this exemption, the nonprofit organization, corporation, or association must be qualified for exemption under section 501(c)(3) of the internal revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)). It must also have been organized for charitable purposes to create and preserve long-term affordable housing for low-income developmentally disabled persons.

(b) The housing must be occupied by eligible persons who have a low income.

(2) As used in this section:

(a) "Developmental disability" means the same as defined in RCW 71A.10.020;

(b) "Eligible person" means the same as defined in RCW 71A.10.020; and

(c) "Low income" means the adjusted gross income of the resident is at eighty percent or less of the median income adjusted for family size, as most recently determined by the federal department of housing and urban development for the county in which the housing is located and in effect as of January 1st of the assessment year for which the exemption is sought. "Adjusted gross income" is as defined in the federal internal revenue code of 1986, as it exists on June 11, 1998, or such subsequent date as the director may provide by rule consistent with the purpose of

this section.

(3) To be exempt under this section, the property must be used exclusively for the purposes for which the exemption is granted, except as provided in RCW 84.36.805.

(4) If the real or personal property for which exemption is sought is leased, the benefit of the exemption must inure to the nonprofit organization, corporation, or association leasing the property to provide the housing for developmentally disabled persons.

[1998 c 202 § 1.]

RCW 84.36.043 Nonprofit organization property used in providing emergency or transitional housing to low-income homeless persons or victims of domestic violence.

(1) The real and personal property used by a nonprofit organization in providing emergency or transitional housing for low-income homeless persons as defined in RCW 35.21.685 or 36.32.415 or victims of domestic violence who are homeless for personal safety reasons is exempt from taxation if:

(a) The charge, if any, for the housing does not exceed the actual cost of operating and maintaining the housing; and

(b)(i) The property is owned by the nonprofit organization; or

(ii) The property is rented or leased by the nonprofit organization and the benefit of the exemption inures to the nonprofit organization.

(2) As used in this section:

(a) "Homeless" means persons, including families, who, on one particular day or night, do not have decent and safe shelter nor sufficient funds to purchase or rent a place to stay.

(b) "Emergency housing" means a project that provides housing and supportive services to homeless persons or families for up to sixty days.

(c) "Transitional housing" means a project that provides housing and supportive services to homeless persons or families for up to two years and that has as its purpose facilitating the movement of homeless persons and families into independent living.

(3) This exemption is subject to the administrative provisions contained in RCW 84.36.800 through 84.36.865.

[1998 c 174 § 1; 1991 c 198 § 1; 1990 c 283 § 2; 1983 1st ex.s. c 55 § 12.]

Notes:

Effective dates--1983 1st ex.s. c 55: See note following RCW 82.08.010.

RCW 84.36.045 Nonprofit organization property available without charge for medical research or training of medical personnel.

All real and personal property owned or used by any nonprofit corporation or association which is available without charge for research by, or for the training of, doctors, nurses, laboratory technicians, hospital administrators and staff or other hospital personnel, and which otherwise is used for medical research, the results of which will be available without cost to the public, shall be exempt from ad valorem taxation. If the real or personal property is leased, the

benefit of the exemption shall inure to the nonprofit corporation or association.

To be exempt under this section, the property must be used exclusively for the purposes for which exemption is granted, except as provided in RCW 84.36.805.

[1998 c 184 § 1; 1984 c 220 § 3; 1975 1st ex.s. c 291 § 23.]

Notes:

Application--1998 c 184: "This act applies to taxes levied for collection in 1999 and thereafter." [1998 c 184 § 3.]

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.046 Nonprofit cancer clinic or center.

(1) All real or personal property owned or used by a nonprofit organization, corporation, or association in connection with a nonprofit cancer clinic or center shall be exempt from taxation if all of the following conditions are met:

(a) The nonprofit cancer clinic or center must be comprised of or have been formed by an organization, corporation, or association qualified for exemption under section 501(c)(3) of the internal revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)), by a municipal hospital corporation, or by both;

(b) The nonprofit organization, corporation, or association operating the nonprofit clinic or center and applying for the exemption must be qualified for exemption under section 501(c)(3) of the internal revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)); and

(c) The property must be used primarily in connection with the prevention, detection, and treatment of cancer, except as provided in RCW 84.36.805.

(2)(a) As used in this section, "nonprofit cancer clinic or center" means a medical facility operated:

(i) By a nonprofit organization, corporation, or association associated with a nonprofit hospital or group of nonprofit hospitals, by a municipal hospital corporation, or by both; and

(ii) For the primary purpose of preventing and detecting cancer and treating cancer patients.

(b) For the purposes of this subsection, "primary purpose" means that at least fifty-one percent of the patients who receive treatment at the clinic or center do so because they have been diagnosed as having cancer. In carrying out its primary purpose, the nonprofit cancer clinic or center provides any combination of radiation therapy, chemotherapy, and ancillary services, directly related to the prevention, detection, and treatment of cancer. These ancillary services include, but are not limited to, patient screening, case management, counseling, and access to a tumor registry.

(3) The exemption also applies to administrative offices located within the nonprofit cancer clinic or center that are used exclusively in conjunction with the cancer treatment services provided by the nonprofit cancer clinic or center.

(4) If the real or personal property for which exemption is sought is leased, the benefit of the exemption must inure to the nonprofit cancer clinic or center.

[1997 c 143 § 1.]

Notes:

Applicability--1997 c 143: "This act is effective for taxes levied for collection in 1998 and thereafter."
[1997 c 143 § 5.]

RCW 84.36.047 Nonprofit organization property used for transmission or reception of radio or television signals originally broadcast by governmental agencies.

The following property shall be exempt from taxation:

Real and personal property owned by or leased to any nonprofit corporation or association and, except as provided in RCW 84.36.805, used exclusively to rebroadcast, amplify, or otherwise facilitate the transmission and/or reception of radio and/or television signals originally broadcast by foreign or domestic governmental agencies for reception by the general public: PROVIDED, That in the event such property is leased, the benefit of the exemption shall inure to the user.

[1984 c 220 § 4; 1977 ex.s. c 348 § 1.]

Notes:

Effective date--Construction--1977 ex.s. c 348: "This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, shall take effect immediately and shall be effective for assessment in 1977 for taxes due and payable in 1978." [1977 ex.s. c 348 § 3.]

RCW 84.36.050 Schools and colleges.

The following property is exempt from taxation:

(1) Property owned or used for any nonprofit school or college in this state for educational purposes or cultural or art educational programs as defined in RCW 82.04.4328. Real property so exempt shall not exceed four hundred acres in extent and, except as provided in RCW 84.36.805, shall be used exclusively for college or campus purposes including but not limited to, buildings and grounds designed for the educational, athletic, or social programs of the institution, the housing of students, the housing of religious faculty, the housing of the chief administrator, athletic buildings and all other school or college facilities, the need for which would be nonexistent but for the presence of the school or college and which are principally designed to further the educational functions of the college or schools. If the property is leased, the benefit of the exemption must inure to the user;

(2) Real or personal property owned by a not-for-profit foundation that is established for the exclusive support of an institution of higher education, as defined in RCW 28B.10.016. The property is exempt if it is leased to and used by the institution exclusively for college or campus purposes and is principally designed to further the educational functions of the institution. The exemption is only available for property actively utilized by currently enrolled students. The benefit of the exemption must inure to the user.

[2001 c 126 § 2; 1984 c 220 § 5; 1973 2nd ex.s. c 40 § 4; 1971 ex.s. c 206 § 2; 1970 ex.s. c 55 § 1; 1961 c 15 § 84.36.050. Prior: 1955 c 196 § 7; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p

532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

NOTES:

Application--2001 c 126: See note following RCW 84.36.040.

Effective date--1970 ex.s. c 55: "The effective date of this 1970 amendatory act is July 1, 1970." [1970 ex.s. c 55 § 14.]

RCW 84.36.060 Art, scientific and historical collections and property used to maintain, etc., such collections--Property of associations engaged in production and performance of musical, dance, artistic, etc., works--Property to be used for exempt purpose in future--Fire engines, implements, and buildings of cities, towns, or fire companies--Humane societies.

The following property shall be exempt from taxation:

(1) All art, scientific, or historical collections of associations maintaining and exhibiting such collections for the benefit of the general public and not for profit, together with all real and personal property of such associations used exclusively for the safekeeping, maintaining and exhibiting of such collections; and all the real and personal property owned by or leased to associations engaged in the production and performance of musical, dance, artistic, dramatic, or literary works for the benefit of the general public and not for profit, which real and personal property is used exclusively for this production or performance.

(a) To receive this exemption an organization must be organized and operated exclusively for artistic, scientific, historical, literary, musical, dance, dramatic, or educational purposes and receive a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its purpose or function) from the United States or any state or any political subdivision thereof or from direct or indirect contributions from the general public.

(b) If the property is not currently being used for an exempt purpose but will be used for an exempt purpose within a reasonable period of time, the nonprofit organization, association, or corporation claiming the exemption must submit proof that a reasonably specific and active program is being carried out to construct, remodel, or otherwise enable the property to be used for an exempt purpose. The property does not qualify for an exemption during this interim period if the property is used by, loaned to, or rented to a for-profit organization or business enterprise. Proof of a specific and active program to build or remodel the property so it may be used for an exempt purpose may include, but is not limited to:

(i) Affirmative action by the board of directors, trustees, or governing body of the nonprofit organization, association, or corporation toward an active program of construction or remodeling;

(ii) Itemized reasons for the proposed construction or remodeling;

(iii) Clearly established plans for financing the construction or remodeling; or

(iv) Building permits.

(c) Notwithstanding (b) of this subsection, a for-profit limited partnership created to provide facilities for the use of nonprofit art, scientific, or historical organizations qualifies for

the exemption under (b) of this subsection through 1997 if the for-profit limited partnership otherwise qualifies under (b) of this subsection.

(2) All fire engines and other implements used for the extinguishment of fire, with the buildings used exclusively for the safekeeping thereof, and for meetings of fire companies, provided such properties belong to any city or town or to a fire company therein.

(3) Property owned by humane societies in this state in actual use by such societies.

[1995 c 306 § 1; 1981 c 141 § 1; 1973 2nd ex.s. c 40 § 5; 1961 c 15 § 84.36.060. Prior: 1955 c 196 § 8; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

Notes:

Applicability--1995 c 306: "The [This] act is effective for taxes levied for collection in 1995 and thereafter." [1995 c 306 § 2.]

Effective date--1995 c 306: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 9, 1995]." [1995 c 306 § 3.]

Applicability, construction--1981 c 141: "This act shall apply to taxes payable in 1982 and in subsequent years and shall be strictly construed." [1981 c 141 § 6.]

RCW 84.36.070 Intangible personal property--Appraisal.

(1) Intangible personal property is exempt from ad valorem taxation.

(2) "Intangible personal property" means:

(a) All moneys and credits including mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county and municipal bonds and warrants and bonds and warrants of other taxing districts, bonds of the United States and of foreign countries or political subdivisions thereof and the bonds, stocks, or shares of private corporations;

(b) Private nongovernmental personal service contracts, private nongovernmental athletic or sports franchises, or private nongovernmental athletic or sports agreements provided that the contracts, franchises, or agreements do not pertain to the use or possession of tangible personal or real property or to any interest in tangible personal or real property; and

(c) Other intangible personal property such as trademarks, trade names, brand names, patents, copyrights, trade secrets, franchise agreements, licenses, permits, core deposits of financial institutions, noncompete agreements, customer lists, patient lists, favorable contracts, favorable financing agreements, reputation, exceptional management, prestige, good name, or integrity of a business.

(3) "Intangible personal property" does not include zoning, location, view, geographic features, easements, covenants, proximity to raw materials, condition of surrounding property, proximity to markets, the availability of a skilled work force, and other characteristics or attributes of property.

(4) This section does not preclude the use of, or permit a departure from, generally accepted appraisal practices and the appropriate application thereof in the valuation of real and

tangible personal property, including the appropriate consideration of licenses, permits, and franchises granted by a government agency that affect the use of the property.

[1997 c 181 § 1; 1974 ex.s. c 118 § 1; 1961 c 15 § 84.36.070. Prior: 1931 c 96 § 1; RRS § 11111-1. FORMER PART OF SECTION: 1925 ex.s. c 130 § 5, part, now codified in RCW 84.04.080.]

Notes:

Construction--1997 c 181: "This act shall not be construed to amend or modify any existing statute or rule relating to the treatment of computer software, retained rights in computer software, and golden and master copies of computer software for property tax purposes." [1997 c 181 § 3.]

Intent--No relation to other state's law--1997 c 181: "Nothing in this act is intended to incorporate and nothing in this act is based on any other state's statutory or case law." [1997 c 181 § 4.]

Severability--1997 c 181: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 181 § 5.]

Applicability--1997 c 181: "This act is effective for taxes levied for collection in 1999 and thereafter." [1997 c 181 § 6.]

Report to legislature--1997 c 181: "By December 1, 2000, the department of revenue shall submit a report to the house finance committee, the senate ways and means committee, and the office of the governor on tax shifts, tax losses, and any litigation resulting from this act." [1997 c 181 § 7.]

RCW 84.36.079 Rights, title, interest, and materials of certain vessels under construction.

All rights, title or interest in or to any vessel of more than one thousand ton burden, and the materials and parts held by the builder of the vessel at the site of construction for the specific purpose of incorporation therein, shall be exempt from taxation while the vessel is under construction within this state.

[1961 c 15 § 84.36.079. Prior: 1959 c 295 § 1.]

RCW 84.36.080 Certain ships and vessels.

(1) All ships and vessels which are exempt from excise tax under RCW 82.49.020(2) and excepted from the registration requirements of RCW 88.02.030(9) shall be and are hereby made exempt from all ad valorem taxes, except taxes levied for any state purpose.

(2) All ships and vessels listed in the state or federal register of historical places are exempt from all ad valorem taxes.

[2000 c 103 § 24; 1998 c 335 § 5; 1986 c 229 § 1; 1983 2nd ex.s. c 3 § 51; 1983 c 7 § 23; 1961 c 15 § 84.36.080. Prior: 1945 c 82 § 1; 1931 c 81 § 1; Rem. Supp. 1945 § 11111-2.]

Notes:

Effective date--1998 c 335: See note following RCW 84.12.200.

Application--1986 c 229: "This act shall be effective for taxes levied for collection in 1987, and thereafter." [1986 c 229 § 4.]

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

Construction--Severability--Effective dates--1983 c 7: See notes following RCW 82.08.020.

Listing of taxable ships and vessels with department of revenue: RCW 84.40.065.

Valuation of vessels--Apportionment: RCW 84.40.036.

RCW 84.36.090 Exemption for other ships and vessels.

All ships and vessels, other than those partially exempt under RCW 84.36.080 and those described in RCW 84.36.079, are exempt from all ad valorem taxes.

[1983 c 7 § 24; 1961 c 15 § 84.36.090. Prior: 1959 c 295 § 2; 1945 c 82 § 2; 1931 c 81 § 2; Rem. Supp. 1945 § 11111-3.]

Notes:

Construction--Severability--Effective dates--1983 c 7: See notes following RCW 82.08.020.

RCW 84.36.100 Size of vessel immaterial.

RCW 84.36.080 and 84.36.090 shall apply to all ships, vessels and boats, irrespective of size, and to the taxes thereon becoming due and payable.

[1961 c 15 § 84.36.100. Prior: 1945 c 82 § 3; 1931 c 81 § 3; Rem. Supp. 1945 § 11111-4.]

RCW 84.36.105 Cargo containers used in ocean commerce.

All cargo containers principally used for the transportation of cargo by vessels in ocean commerce shall be exempt from taxation. The term "cargo container" means a receptacle:

- (1) Of a permanent character and accordingly strong enough to be suitable for repeated use;
- (2) Specially designed to facilitate the carriage of goods, by one or more modes of transport, one of which shall be by vessels, without intermediate reloading;
- (3) Fitted with devices permitting its ready handling, particularly its transfer from one mode of transport to another; and
- (4) Designed to be easy to fill and empty.

[1975 1st ex.s. c 20 § 1.]

RCW 84.36.110 Household goods and personal effects--Three thousand dollars actual value to head of family.

The following property shall be exempt from taxation:

(1) All household goods and furnishings in actual use by the owner thereof in equipping and outfitting his or her residence or place of abode and not for sale or commercial use, and all personal effects held by any person for his or her exclusive use and benefit and not for sale or commercial use.

(2) The personal property, other than specified in subdivision (1) hereof, of each head of a family liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three thousand dollars of actual values: PROVIDED, That this exemption shall not apply to any private motor vehicle, or mobile home, and: PROVIDED, FURTHER, That if the county assessor is satisfied that all of the personal property of any person

is exempt from taxation under the provisions of this statute or any other statute providing exemptions for personal property, no listing of such property shall be required; but if the personal property described in this subsection exceeds in value the amount allowed as exempt, then a complete list of said personal property shall be made as provided by law, and the county assessor shall deduct the amount of the exemption authorized by this subsection from the total amount of the assessment and assess the remainder.

[1988 c 10 § 1; 1971 ex.s. c 299 § 71; 1961 c 15 § 84.36.110. Prior: 1935 c 27 § 1; RRS § 11111-7.]

Notes:

Contingent effective date--1988 c 10: "This act shall take effect January 1, 1989, for taxes levied for collection in 1990 and thereafter, if the proposed amendment to Article VII, section 1 of the state Constitution authorizing an increased personal exemption for the head of a family (HJR 4222) is validly submitted to and is approved and ratified by the voters at a general election held in November 1988. If the proposed amendment is not so approved and ratified, this act shall be null and void in its entirety." [1988 c 10 § 2.] The proposed constitutional amendment was approved by the voters on November 8, 1988.

Effective date--1971 ex.s. c 299: See RCW 82.50.901(3).

Severability--1971 ex.s. c 299: See note following RCW 82.04.050.

RCW 84.36.120 Household goods and personal effects--Definitions.

For the purposes of RCW 84.36.110 "head of a family" shall be construed to include a surviving spouse not remarried, any person receiving an old age pension under the laws of this state and any citizen of the United States, over the age of sixty-five years, who has resided in the state of Washington continuously for ten years.

"Personal effects" shall be construed to mean and include such tangible property as usually and ordinarily attends the person such as wearing apparel, jewelry, toilet articles and the like.

"Private motor vehicle" shall be construed to mean and include all motor vehicles used for the convenience or pleasure of the owner and carrying a licensing classification other than motor vehicle for hire, auto stage, auto stage trailer, motor truck, motor truck trailer or dealers' licenses.

"Mobile home" shall be construed to mean and include all trailers of the type designed as facilities for human habitation and which are capable of being moved upon the public streets and highways and which are more than thirty-five feet in length or more than eight feet in width.

[1973 1st ex.s. c 154 § 120; 1971 ex.s. c 299 § 72; 1961 c 15 § 84.36.120. Prior: 1935 c 27 § 2; RRS § 11111-8.]

Notes:

Severability--1973 1st ex.s. c 154: See note following RCW 2.12.030.

Effective date--1971 ex.s. c 299: See RCW 82.50.901(3).

Severability--1971 ex.s. c 299: See note following RCW 82.04.050.

RCW 84.36.130 Airport property in this state for smaller airports belonging to municipalities of adjoining states.

All property, whether real or personal, belonging exclusively to any municipal corporation in an adjoining state legally empowered by the laws of such adjoining state to acquire and hold property within this state, and which property is used primarily for airport purposes and other facilities for landing, terminals, housing, repair and care of dirigibles, airplanes and seaplanes for the aerial transportation of persons, property or mail, or in the armed forces of the United States, and upon which property there is expended funds by the federal, county or state agencies, or upon which funds are allocated by the federal government agencies on national defense projects, is hereby exempted from ad valorem taxation. The exemption in this section applies only to airports five hundred acres or less in size.

[1998 c 201 § 1; 1961 c 15 § 84.36.130. Prior: 1941 c 13 § 1; Rem. Supp. 1941 § 11111-10.]

RCW 84.36.135 Real and personal property of housing finance commission.

The real and personal property of the state housing finance commission established by chapter 43.180 RCW are exempt from taxation.

[1983 c 161 § 26.]

Notes:

Severability--Effective dates--1983 c 161: See RCW 43.180.903 and 43.180.904.

RCW 84.36.210 Public right of way easements.

Whenever the state, or any city, town, county or other municipal corporation has obtained a written easement for a right of way over and across any private property and the written instrument has been placed of record in the county auditor's office of the county in which the property is located, the easement rights shall be exempt from taxation and exempt from general tax foreclosure and sale for delinquent property taxes of the property over and across which the easement exists; and all property tax records of the county and tax statements relating to the servient property shall show the existence of such easement and that it is exempt from the tax; and any notice of sale and tax deed relating to the servient property shall show that such easement exists and is excepted from the sale of the servient property.

[1961 c 15 § 84.36.210. Prior: 1947 c 150 § 1; Rem. Supp. 1947 § 11188-1.]

RCW 84.36.230 Interstate bridges--Reciprocity.

Any bridge, including its approaches, over rivers or bodies of water forming interstate boundaries, which bridge has been constructed or acquired and is being operated by any foreign state bordering upon such common interstate boundary, or which has been constructed or acquired and is being operated by any county, city or other municipality of such foreign state, shall be exempt from all property and other taxes in the state of Washington, if the foreign state exempts from all taxation any bridge or bridges constructed or acquired and being operated by the state of Washington or any county, city or other municipality thereof.

[1961 c 15 § 84.36.230. Prior: 1949 c 224 § 1; Rem. Supp. 1949 § 11111-12.]

RCW 84.36.240 Soil and water conservation districts, personal property.

All personal property belonging solely to soil and water conservation districts shall be exempt from taxation: PROVIDED, That the exemption contained herein shall not apply to property of any such district which engages in contract work for persons or firms not landowners or cooperators of a district.

[1963 c 179 § 1.]

RCW 84.36.250 Water distribution property owned by nonprofit corporation or cooperative association.

The following property shall be exempt from taxation:

All property, whether real or personal belonging to any nonprofit corporation or cooperative association and used exclusively for the distribution of water to its shareholders or members.

[1965 ex.s. c 173 § 31.]

Notes:

Effective date--1965 ex.s. c 173: See note following RCW 82.04.050.

Severability--1965 ex.s. c 173: See note following RCW 82.98.030.

RCW 84.36.255 Improvements to benefit fish and wildlife habitat, water quality, and water quantity--Cooperative assistance to landowners--Certification of best management practice--Limitation--Landowner claim and certification.

(1) All improvements to real and personal property that benefit fish and wildlife habitat, water quality, or water quantity are exempt from taxation if the improvements are included under a written conservation plan approved by a conservation district. The conservation districts shall cooperate with the federal natural resource conservation service, other conservation districts, the department of ecology, the department of fish and wildlife, and nonprofit organizations to assist landowners by working with them to obtain approved conservation plans so as to qualify for the exemption provided for in this section. As provided in subsection (3) of this section and RCW 89.08.440(2), a conservation district shall certify that the best management practice benefits fish and wildlife habitat, water quality, or water quantity. A habitat conservation plan under the terms of the federal endangered species act shall not be considered a conservation plan for purposes of this exemption.

(2) The exemption shall remain in effect only if improvements identified in the written best management practices agreement are maintained as originally approved or amended. Improvements made as a requirement to mitigate for impacts to fish and wildlife habitat, water quality, or water quantity are not eligible for exemption under this section.

(3) A claim for exemption under this section may be filed annually with the county assessor at any time during the year for exemption from taxes levied for collection in the following year when submitted on forms prescribed by the department of revenue developed in consultation with the conservation district. The landowner shall certify each year that the improvements for which exemption is sought are maintained as originally approved or amended in the written conservation plan. The claim must contain the certification by the conservation district that the improvements for which exemption is sought were included under a written conservation plan approved by the conservation district including best management practices that benefit fish and wildlife habitat, water quality, or water quantity.

[1997 c 295 § 2.]

Notes:

Application--1997 c 295 § 2: "Section 2 of this act applies to taxes levied for collection in 1998 and thereafter." [1997 c 295 § 4.]

Purpose--1997 c 295: "The purpose of this act is to improve fish and wildlife habitat, water quality, and water quantity for the benefit of the public at large. Private property owners should be encouraged to make voluntary improvements to their property as recommended by governmental agencies without the penalty of paying higher property taxes as a result of those improvements." [1997 c 295 § 1.]

RCW 84.36.260 Property, interests, etc., used for conservation of ecological systems, natural resources, or open space--Conservation or scientific research organizations.

All real property interests, including fee simple or any lesser interest, development rights, easements, covenants and conservation futures, as that latter term is defined in RCW 84.34.220 as now or hereafter amended, used exclusively for the conservation of ecological systems, natural resources, or open space, including park lands, held by any nonprofit corporation or association the primary purpose of which is the conducting or facilitating of scientific research or the conserving of natural resources or open space for the general public, shall be exempt from ad valorem taxation if either of the following conditions are met:

(1) To the extent feasible considering the nature of the property interest involved, such property interests shall be used and effectively dedicated primarily for the purpose of providing scientific research or educational opportunities for the general public or the preservation of native plants or animals, or biotic communities, or works of ancient man or geological or geographical formations, of distinct scientific and educational interest, and not for the pecuniary benefit of any person or company, as defined in RCW 82.04.030, and shall be open to the general public for educational and scientific research purposes subject to reasonable restrictions designed for its protection; or

(2) Such property interests shall be subject to an option, accepted in writing by the state, a city or a county, or department of the United States government, for the purchase thereof by the state, a city or a county, or the United States, at a price not exceeding the lesser of the following amounts: (a) The sum of the original purchase cost to such nonprofit corporation or association plus interest from the date of acquisition by such corporation or association at the rate of six percent per annum compounded annually to the date of the exercise of the option; or (b) the

appraised value of the property at the time of the granting of the option, as determined by the department of revenue or when the option is held by the United States, or by an appropriate agency thereof.

[1979 ex.s. c 193 § 1; 1975-'76 2nd ex.s. c 22 § 3; 1973 c 112 § 1; 1967 ex.s. c 149 § 43.]

Notes:

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.36.262 Cessation of use giving rise to exemption.

Upon cessation of the use which has given rise to an exemption hereunder, the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the ten years preceding, or the life of such exemption if such be less, together with interest at the same rate and computed in the same way as that upon delinquent property taxes.

[1973 c 112 § 2.]

Notes:

Additional tax payable at time of sale--Appeal of assessed values: RCW 84.36.812.

RCW 84.36.264 Application for exemption under RCW 84.36.260, conservation of ecological systems.

Owners of property desiring tax exempt status pursuant to the provisions of RCW 84.36.260 shall make an application for the exemption with the department. If such property qualifies pursuant to RCW 84.36.260(2), a copy of the option shall also be submitted to the department. Such option shall clearly state the purchase price pursuant to the option or the appraisal value as determined by the department of revenue.

[1994 c 124 § 17; 1973 c 112 § 3.]

RCW 84.36.300 Stocks of merchandise, goods, wares or material--Aircraft parts, etc.--When eligible for exemption.

There shall be exempt from taxation a portion of each separately assessed stock of merchandise, as that word is defined in this section, owned or held by any taxpayer on the first day of January of any year computed by first multiplying the total amount of that stock of such merchandise, as determined in accordance with RCW 84.40.020, by a percentage determined by dividing the amount of such merchandise brought into this state by the taxpayer during the preceding year for that stock by the total additions to that stock by the taxpayer during that year, and then multiplying the result of the latter computation by a percentage determined by dividing the total out-of-state shipments of such merchandise by the taxpayer during the preceding year from that stock (and regardless of whether or not any such shipments involved a sale of, or a transfer of title to, the merchandise within this state) by the total shipments of such merchandise

by the taxpayer during the preceding year from that stock. As used in this section, the word "merchandise" means goods, wares, merchandise or material which were not manufactured in this state by the taxpayer and which were acquired by him (in any other manner whatsoever, including manufacture by him outside of this state) for the purpose of sale or shipment in substantially the same form in which they were acquired by him within this state or were brought into this state by him. Breaking of packages or of bulk shipments, packaging, repackaging, labeling or relabeling shall not be considered as a change in form within the meaning of this section. A taxpayer who has made no shipments of merchandise, either out-of-state or in-state, during the preceding year, may compute the percentage to be applied to the stock of merchandise on the basis of his experience from March 1 of the preceding year to the last day of February of the current year, in lieu of computing the percentage on the basis of his experience during the preceding year. The rule of strict construction shall not apply to this section.

All rights, title or interest in or to any aircraft parts, equipment, furnishings, or accessories (but not engines or major structural components) which are manufactured outside of the state of Washington and are owned by purchasers of the aircraft constructed, under construction or to be constructed in the state of Washington, and are shipped into the state of Washington for installation in or use in connection with the operation of such aircraft shall be exempt from taxation prior to and during construction of such aircraft and while held in this state for periods preliminary to and during the transportation of such aircraft from the state of Washington.

[1973 c 149 § 2; 1969 ex.s. c 124 § 1.]

Notes:

Effective date--Savings--1969 ex.s. c 124: "This 1969 act shall be effective as of January 1, 1969: PROVIDED, HOWEVER, That the repeals contained in this act shall not be construed as affecting any existing right acquired or any liability or obligation incurred under the provision of the statutes repealed." [1969 ex.s. c 124 § 7.]

RCW 84.36.301 Legislative finding and declaration.

The legislature hereby finds and declares that to promote the policy of a free and uninhibited flow of commerce as established by federal constitutional and legislative dictate, it is desirable to exempt from property taxation, according to the provisions of RCW 84.36.300, certain parts and equipment coming into the state of Washington to be placed in vehicles which are then transferred to the possession of out-of-state owners. The legislature further recognizes that the temporary existence of these parts and equipment within the state justifies a tax exempt status which serves to encourage the manufacture and assemblage of vehicles within the state thereby promoting increased economic activity and jobs for our residents.

[1973 c 149 § 1.]

RCW 84.36.310 Stocks of merchandise, goods, wares or material--Claim--Filing--Form--Signing and verifying.

Any person claiming the exemption provided for in RCW 84.36.300 shall file such claim

with his listing of personal property as provided by RCW 84.40.040. The claim shall be in the form prescribed by the department of revenue, and shall require such information as the department deems necessary to substantiate the claim. The claim shall be signed and verified by the same person and in the same manner as the listing of personal property filed pursuant to RCW 84.40.040.

[1969 ex.s. c 124 § 2.]

Notes:

Effective date--Savings--1969 ex.s. c 124: See note following RCW 84.36.300.

RCW 84.36.320 Stocks of merchandise, goods, wares or material--Inspection of books and records.

An owner or agent filing a claim under RCW 84.36.310 shall consent to the inspection of the books and records upon which the claim has been based, such inspection to be similar in manner to that provided by RCW 84.40.340, or if the owner or agent does not maintain records within this state, the consent shall apply to the records of a warehouse, person or agent having custody of the inventory to which the claim applies. Consent to the inspection of the records shall be executed as a part of the claim. The owner, his agent, or other person having custody of the inventory referred to herein shall retain within this state, for a period of at least two years from the date of the claim, the records referred to above. If adequate records are not made available to the assessor within the county where the claim is made, then the exemption shall be denied.

[1969 ex.s. c 124 § 3.]

Notes:

Effective date--Savings--1969 ex.s. c 124: See note following RCW 84.36.300.

RCW 84.36.350 Property owned or used for sheltered workshops for handicapped.

(1) The following property shall be exempt from taxation:

(a) Real or personal property owned and used by a nonprofit corporation in connection with the operation of a sheltered workshop for handicapped persons, and used primarily in connection with the manufacturing and the handling, sale or distribution of goods constructed, processed, or repaired in such workshops or centers; and

(b) Inventory owned by a sheltered workshop for sale or lease by the sheltered workshop or to be furnished under a contract of service, including raw materials, work in process, and finished products.

(2) Unless a different meaning is plainly required by the context, "sheltered workshop" means a rehabilitation facility, or that part of a rehabilitation facility operated by a nonprofit corporation, where any manufacture or handiwork is carried on and operated for the primary purpose of: (a) Providing gainful employment or rehabilitation services to the handicapped as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or during such time as employment opportunities for them in the competitive labor market do not exist; or (b) providing evaluation and work adjustment services

for handicapped individuals.

[1999 c 358 § 17; 1975 1st ex.s. c 3 § 1; 1970 ex.s. c 81 § 1.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

RCW 84.36.379 Residences--Property tax exemption--Findings.

The legislature finds that the property tax exemption authorized by Article VII, section 10 of the state Constitution should be made available on the basis of a retired person's ability to pay property taxes. The legislature further finds that the best measure of a retired person's ability to pay taxes is that person's disposable income as defined in RCW 84.36.383.

[2000 c 103 § 25; 1980 c 185 § 3.]

Notes:

Applicability--1980 c 185: "Except for the amendment to RCW 84.36.381(2) by this 1980 act, sections 3 through 5 of this 1980 act are effective for property taxes due in 1982 and thereafter." [1980 c 185 § 7.]

RCW 84.36.381 Residences--Property tax exemptions--Qualifications.

A person shall be exempt from any legal obligation to pay all or a portion of the amount of excess and regular real property taxes due and payable in the year following the year in which a claim is filed, and thereafter, in accordance with the following:

(1) The property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence as of the time of filing: PROVIDED, That any person who sells, transfers, or is displaced from his or her residence may transfer his or her exemption status to a replacement residence, but no claimant shall receive an exemption on more than one residence in any year: PROVIDED FURTHER, That confinement of the person to a hospital or nursing home shall not disqualify the claim of exemption if:

(a) The residence is temporarily unoccupied;

(b) The residence is occupied by a spouse and/or a person financially dependent on the claimant for support; or

(c) The residence is rented for the purpose of paying nursing home or hospital costs;

(2) The person claiming the exemption must have owned, at the time of filing, in fee, as a life estate, or by contract purchase, the residence on which the property taxes have been imposed or if the person claiming the exemption lives in a cooperative housing association, corporation, or partnership, such person must own a share therein representing the unit or portion of the structure in which he or she resides. For purposes of this subsection, a residence owned by a marital community or owned by cotenants shall be deemed to be owned by each spouse or cotenant, and any lease for life shall be deemed a life estate;

(3) The person claiming the exemption must be sixty-one years of age or older on December 31st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of physical disability: PROVIDED, That any surviving spouse of a person who was receiving an exemption at the time of the person's death shall qualify if the surviving spouse is fifty-seven years of age or older and

otherwise meets the requirements of this section;

(4) The amount that the person shall be exempt from an obligation to pay shall be calculated on the basis of combined disposable income, as defined in RCW 84.36.383. If the person claiming the exemption was retired for two months or more of the assessment year, the combined disposable income of such person shall be calculated by multiplying the average monthly combined disposable income of such person during the months such person was retired by twelve. If the income of the person claiming exemption is reduced for two or more months of the assessment year by reason of the death of the person's spouse, or when other substantial changes occur in disposable income that are likely to continue for an indefinite period of time, the combined disposable income of such person shall be calculated by multiplying the average monthly combined disposable income of such person after such occurrences by twelve. If it is necessary to estimate income to comply with this subsection, the assessor may require confirming documentation of such income prior to May 31 of the year following application;

(5)(a) A person who otherwise qualifies under this section and has a combined disposable income of thirty thousand dollars or less shall be exempt from all excess property taxes; and

(b)(i) A person who otherwise qualifies under this section and has a combined disposable income of twenty-four thousand dollars or less but greater than eighteen thousand dollars shall be exempt from all regular property taxes on the greater of forty thousand dollars or thirty-five percent of the valuation of his or her residence, but not to exceed sixty thousand dollars of the valuation of his or her residence; or

(ii) A person who otherwise qualifies under this section and has a combined disposable income of eighteen thousand dollars or less shall be exempt from all regular property taxes on the greater of fifty thousand dollars or sixty percent of the valuation of his or her residence; and

(6) For a person who otherwise qualifies under this section and has a combined disposable income of thirty thousand dollars or less, the valuation of the residence shall be the assessed value of the residence on the later of January 1, 1995, or January 1st of the assessment year the person first qualifies under this section. If the person subsequently fails to qualify under this section only for one year because of high income, this same valuation shall be used upon requalification. If the person fails to qualify for more than one year in succession because of high income or fails to qualify for any other reason, the valuation upon requalification shall be the assessed value on January 1st of the assessment year in which the person requalifies. If the person transfers the exemption under this section to a different residence, the valuation of the different residence shall be the assessed value of the different residence on January 1st of the assessment year in which the person transfers the exemption.

In no event may the valuation under this subsection be greater than the true and fair value of the residence on January 1st of the assessment year.

This subsection does not apply to subsequent improvements to the property in the year in which the improvements are made. Subsequent improvements to the property shall be added to the value otherwise determined under this subsection at their true and fair value in the year in which they are made.

[1998 c 333 § 1; 1996 c 146 § 1; 1995 1st sp.s. c 8 § 1; 1994 sp.s. c 8 § 1; 1993 c 178 § 1; 1992 c 187 § 1. Prior:

1991 c 213 § 3; 1991 c 203 § 1; 1987 c 301 § 1; 1983 1st ex.s. c 11 § 5; 1983 1st ex.s. c 11 § 2; 1980 c 185 § 4; 1979 ex.s. c 214 § 1; 1977 ex.s. c 268 § 1; 1975 1st ex.s. c 291 § 14; 1974 ex.s. c 182 § 1.]

Notes:

Application--1998 c 333: "This act applies to taxes levied for collection in 1999 and thereafter." [1998 c 333 § 4.]

Effective date--1996 c 146: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 25, 1996]." [1996 c 146 § 2.]

Effective date of 1994 sp.s. c 8--Applicability--1995 1st sp.s. c 8: "Chapter 8, Laws of 1994 sp. sess. shall take effect July 1, 1995, and shall be effective for taxes levied in 1995 for collection in 1996 and thereafter." [1995 1st sp.s. c 8 § 6.]

Application--1995 1st sp.s. c 8: "This act shall apply to taxes levied in 1995 for collection in 1996 and thereafter." [1995 1st sp.s. c 8 § 7.]

Severability--1995 1st sp.s. c 8: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1995 1st sp.s. c 8 § 8.]

Effective date--1995 1st sp.s. c 8: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 1st sp.s. c 8 § 9.]

Applicability--1993 c 178: "This act shall be effective for taxes levied for collection in 1993 and thereafter." [1993 c 178 § 2.]

Effective date--1993 c 178: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [April 30, 1993]." [1993 c 178 § 3.]

Applicability--1992 c 187: "Section 1 of this act shall be effective for taxes levied for collection in 1992 and thereafter." [1992 c 187 § 2.]

Applicability--1991 c 213: See note following RCW 84.38.020.

Applicability--1991 c 203: "Section 1 of this act shall be effective for taxes levied for collection in 1992 and thereafter." [1991 c 203 § 5.]

Applicability--1987 c 301: "This act shall be effective for taxes levied for collection in 1989 and thereafter." [1987 c 301 § 2.]

Intent--1983 1st ex.s. c 11: "The legislature finds that inflation has significant detrimental effects on the senior citizen property tax relief program. Inflation increases incomes without increasing real buying power. Inflation also raises the values of homes, and thus the taxes on those homes. This act addresses the problem of inflation in two ways. First, the assessed value exemption is tied to home value so it will increase as values rise. Secondly, though the income of most senior citizens does not keep pace with inflation, it is the legislature's intent that inflationary increases in incomes will not result in program disqualification. Therefore, the income levels are adjusted to reflect the forecasted increase in inflation. The legislature also recommends that similar adjustments be examined by future legislatures." [1983 1st ex.s. c 11 § 1.]

Applicability--1983 1st ex.s. c 11: "This act applies to taxes first due in 1984 and thereafter." [1983 1st ex.s. c 11 § 7.]

Effective dates--1983 1st ex.s. c 11: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately [May 11, 1983], except sections 5 and 6 of this act shall take effect January 1, 1984." [1983 1st ex.s. c 11 § 8.]

Applicability--1980 c 185: See note following RCW 84.36.379.

Applicability--1979 ex.s. c 214: "The exemption created by sections 1 through 4 of this act shall be effective starting with property taxes levied in calendar year 1979 for collection in calendar year 1980. The former exemption created by the law amended shall continue to be effective with respect to property taxes levied in

calendar year 1978 for collection in calendar year 1979." [1979 ex.s. c 214 § 10.]

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

Severability--1974 ex.s. c 182: "If any provision of this 1974 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 182 § 8.]

RCW 84.36.383 Residences--Definitions.

As used in RCW 84.36.381 through 84.36.389, except where the context clearly indicates a different meaning:

(1) The term "residence" means a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre. The term shall also include a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term shall also include a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a residence shall be deemed real property.

(2) The term "real property" shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040.

(3) "Department" means the state department of revenue.

(4) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse, and the disposable income of each cotenant occupying the residence for the assessment year, less amounts paid by the person claiming the exemption or his or her spouse during the assessment year for:

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions; and

(b) The treatment or care of either person received in the home or in a nursing home.

(5) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

- (f) Veterans benefits other than attendant-care and medical-aid payments;
- (g) Federal social security act and railroad retirement benefits;
- (h) Dividend receipts; and
- (i) Interest received on state and municipal bonds.

(6) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

[1999 c 358 § 18; 1995 1st sp.s. c 8 § 2; 1994 sp.s. c 8 § 2; 1991 c 213 § 4; 1991 c 219 § 1; 1989 c 379 § 6; 1987 c 155 § 2; 1985 c 395 § 3; 1983 1st ex.s. c 11 § 4; 1980 c 185 § 5; 1979 ex.s. c 214 § 2; 1975 1st ex.s. c 291 § 15; 1974 ex.s. c 182 § 2.]

Notes:

Effective date--1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective date of 1994 sp.s. c 8--Applicability--1995 1st sp.s. c 8: See note following RCW 84.36.381.

Application--Severability--Effective date--1995 1st sp.s. c 8: See notes following RCW 84.36.381.

Applicability--1991 c 219: "This act is effective for taxes levied for collection in 1992 and thereafter."

[1991 c 219 § 2.]

Applicability--1991 c 213: See note following RCW 84.38.020.

Severability--Effective date--1989 c 379: See notes following RCW 84.36.040.

Intent--Applicability--Effective dates--1983 1st ex.s. c 11: See notes following RCW 84.36.381.

Applicability--1980 c 185: See note following RCW 84.36.379.

Applicability--1979 ex.s. c 214: See note following RCW 84.36.381.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.385 Residences--Claim for exemption--Forms--Change of status--Publication and notice of qualifications and manner of making claims.

(1) A claim for exemption under RCW 84.36.381 as now or hereafter amended, shall be made and filed at any time during the year for exemption from taxes payable the following year and thereafter and solely upon forms as prescribed and furnished by the department of revenue. However, an exemption from tax under RCW 84.36.381 shall continue for no more than four years unless a renewal application is filed as provided in subsection (3) of this section. The county assessor may also require, by written notice, a renewal application following an amendment of the income requirements set forth in RCW 84.36.381. Renewal applications shall be on forms prescribed and furnished by the department of revenue.

(2) A person granted an exemption under RCW 84.36.381 shall inform the county assessor of any change in status affecting the person's entitlement to the exemption on forms prescribed and furnished by the department of revenue.

(3) Each person exempt from taxes under RCW 84.36.381 in 1993 and thereafter, shall file with the county assessor a renewal application not later than December 31 of the year the assessor notifies such person of the requirement to file the renewal application.

(4) Beginning in 1992 and in each of the three succeeding years, the county assessor shall notify approximately one-fourth of those persons exempt from taxes under RCW 84.36.381 in the current year who have not filed a renewal application within the previous four years, of the requirement to file a renewal application.

(5) If the assessor finds that the applicant does not meet the qualifications as set forth in

RCW 84.36.381, as now or hereafter amended, the claim or exemption shall be denied but such denial shall be subject to appeal under the provisions of RCW 84.48.010(5) and in accordance with the provisions of RCW 84.40.038. If the applicant had received exemption in prior years based on erroneous information, the taxes shall be collected subject to penalties as provided in RCW 84.40.130 for a period of not to exceed three years.

(6) The department and each local assessor is hereby directed to publicize the qualifications and manner of making claims under RCW 84.36.381 through 84.36.389, through communications media, including such paid advertisements or notices as it deems appropriate. Notice of the qualifications, method of making applications, the penalties for not reporting a change in status, and availability of further information shall be included on or with property tax statements and revaluation notices for all residential property including mobile homes, except rental properties.

[2001 c 185 § 8; 1992 c 206 § 13; 1988 c 222 § 10; 1983 1st ex.s. c 11 § 6; 1983 1st ex.s. c 11 § 3; 1979 ex.s. c 214 § 3; 1977 ex.s. c 268 § 2; 1974 ex.s. c 182 § 3.]

NOTES:

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Effective date--1992 c 206: See note following RCW 82.04.170.

Intent--Applicability--Effective dates--1983 1st ex.s. c 11: See notes following RCW 84.36.381.

Applicability--1979 ex.s. c 214: See note following RCW 84.36.381.

RCW 84.36.387 Residences--Claimants--Penalty for falsification--Reduction by remainderman.

(1) All claims for exemption shall be made and signed by the person entitled to the exemption, by his or her attorney in fact or in the event the residence of such person is under mortgage or purchase contract requiring accumulation of reserves out of which the holder of the mortgage or contract is required to pay real estate taxes, by such holder or by the owner, either before two witnesses or the county assessor or his deputy in the county where the real property is located: PROVIDED, That if a claim for exemption is made by a person living in a cooperative housing association, corporation, or partnership, such claim shall be made and signed by the person entitled to the exemption and by the authorized agent of such cooperative.

(2) If the taxpayer is unable to submit his own claim, the claim shall be submitted by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.

(3) All claims for exemption and renewal applications shall be accompanied by such documented verification of income as shall be prescribed by rule adopted by the department of revenue.

(4) Any person signing a false claim with the intent to defraud or evade the payment of any tax shall be guilty of the offense of perjury.

(5) The tax liability of a cooperative housing association, corporation, or partnership shall be reduced by the amount of tax exemption to which a claimant residing therein is entitled and such cooperative shall reduce any amount owed by the claimant to the cooperative by such exact amount of tax exemption or, if no amount be owed, the cooperative shall make payment to

the claimant of such exact amount of exemption.

(6) A remainderman or other person who would have otherwise paid the tax on real property that is the subject of an exemption granted under RCW 84.36.381 for an estate for life shall reduce the amount which would have been payable by the life tenant to the remainderman or other person to the extent of the exemption. If no amount is owed or separately stated as an obligation between these persons, the remainderman or other person shall make payment to the life tenant in the exact amount of the exemption.

[1992 c 206 § 14; 1980 c 185 § 6; 1975 1st ex.s. c 291 § 16; 1974 ex.s. c 182 § 4.]

Notes:

Effective date--1992 c 206: See note following RCW 82.04.170.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.389 Residences--Rules and regulations--Audits--Confidentiality--Criminal penalty.

(1) The director of the department of revenue shall adopt such rules and regulations and prescribe such forms as may be necessary and appropriate for implementation and administration of this chapter subject to chapter 34.05 RCW, the administrative procedure act.

(2) The department may conduct such audits of the administration of RCW 84.36.381 through 84.36.389 and the claims for exemption filed thereunder as it considers necessary. The powers of the department under chapter 84.08 RCW apply to these audits.

(3) Any information or facts concerning confidential income data obtained by the assessor or the department, or their agents or employees, under subsection (2) of this section shall be used only to administer RCW 84.36.381 through 84.36.389. Notwithstanding any provision of law to the contrary, absent written consent by the person about whom the information or facts have been obtained, the confidential income data shall not be disclosed by the assessor or the assessor's agents or employees to anyone other than the department or the department's agents or employees nor by the department or the department's agents or employees to anyone other than the assessor or the assessor's agents or employees except in a judicial proceeding pertaining to the taxpayer's entitlement to the tax exemption under RCW 84.36.381 through 84.36.389. Any violation of this subsection is a misdemeanor.

[1979 ex.s. c 214 § 4; 1974 ex.s. c 182 § 5.]

Notes:

Applicability--1979 ex.s. c 214: See note following RCW 84.36.381.

RCW 84.36.400 Improvements to single family dwellings.

Any physical improvement to single family dwellings upon real property shall be exempt from taxation for the three assessment years subsequent to the completion of the improvement to the extent that the improvement represents thirty percent or less of the value of the original structure. A taxpayer desiring to obtain the exemption granted by this section must file notice of his intention to construct the improvement prior to the improvement being made on forms prescribed by the department of revenue and furnished to the taxpayer by the county assessor:

PROVIDED, That this exemption cannot be claimed more than once in a five-year period.

The department of revenue shall promulgate such rules and regulations as are necessary and convenient to properly administer the provisions of this section.

[1972 ex.s. c 125 § 3.]

Notes:

Severability--1972 ex.s. c 125: See note following RCW 84.40.045.

RCW 84.36.451 Right to occupy or use certain public property, including leasehold interests.

(1) The following property shall be exempt from taxation: Any and all rights to occupy or use any real or personal property owned in fee or held in trust by:

(a) The United States, the state of Washington, or any political subdivision or municipal corporation of the state of Washington; or

(b) A public corporation, commission, or authority created under RCW 35.21.730 or 35.21.660 if the property is listed on or is within a district listed on any federal or state register of historical sites; and

(c) Including any leasehold interest arising from the property identified in (a) and (b) of this subsection as defined in RCW 82.29A.020.

(2) The exemption under this section shall not apply to:

(a) Any such leasehold interests which are a part of operating properties of public utilities subject to assessment under chapter 84.12 RCW; or

(b) Any such leasehold interest consisting of three thousand or more residential and recreational lots that are or may be subleased for residential and recreational purposes.

(3) The exemption under this section shall not be construed to modify the provisions of RCW 84.40.230.

[2001 c 26 § 2; 1979 ex.s. c 196 § 10; 1975-'76 2nd ex.s. c 61 § 14.]

NOTES:

Application--2001 c 26 §§ 2 and 3: See note following RCW 84.40.410.

Effective date--1979 ex.s. c 196: See note following RCW 82.04.240.

Effective date--Severability--1975-'76 2nd ex.s. c 61: See RCW 82.29A.900 and 82.29A.910.

Leasehold excise tax: Chapter 82.29A RCW.

RCW 84.36.470 Agricultural products--Exemption.

The following property shall be exempt from taxation: Any agricultural product as defined in RCW 82.04.213 and grown or produced for sale by any person upon the person's own lands or upon lands in which the person has a present right of possession. Taxpayers shall not be required to report, or assessors to list, the inventories covered by this exemption.

[1997 c 156 § 6; 1989 c 378 § 12; 1975 1st ex.s. c 291 § 17; 1974 ex.s. c 169 § 8.]

Notes:

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

Legislative intent--Review--Reports--1974 ex.s. c 169: "This 1974 act is intended to stimulate the economy of the state, and thereby to increase the revenues of the state and its local taxing districts. The department of revenue shall review the impact of this 1974 act upon the economy and revenues of the state and its local taxing districts, and shall report thereon biennially to the legislature. Recommendations for additional legislation shall be included in such reports if such legislation is needed to assure that the economic stimulus provided by this 1974 act is balanced by increased revenues." [1974 ex.s. c 169 § 1.]

Severability--1974 ex.s. c 169: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 169 § 10.]

Effective date--1974 ex.s. c 169: "This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect on May 10, 1974." [1974 ex.s. c 169 § 11.]

Powers of department of revenue to promulgate rules and prescribe procedures to carry out this section: RCW 84.40.405.

RCW 84.36.477 Business inventories.

(1) Business inventories are exempt from property taxation.

(2) As used in this section:

(a)(i) "Business inventories" means all livestock, inventories of finished goods and work in process, and personal property not under lease or rental, acquired, or produced solely for the purpose of sale or lease or for the purpose of consuming the property in producing for sale or lease a new article of tangible personal property of which the property becomes an ingredient or component.

(ii) "Business inventories" also includes:

(A) All grains and flour, fruit and fruit products, unprocessed timber, vegetables and vegetable products, and fish and fish products, while being transported to or held in storage in a public or private warehouse or storage area if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable;

(B) All finished plywood, hardboard, and particleboard panels shipped from outside this state to any processing plant within this state, if the panels are moving under a through freight rate to final destination outside this state and the carrier grants the shipper the privilege of stopping the shipment in transit for the purpose of storing, milling, manufacturing, or other processing, while the panels are in the process of being treated or shaped into flat component parts to be incorporated into finished products outside this state and for thirty days after completion of the processing or treatment;

(C) All ore or metal shipped from outside this state to any smelter or refining works within this state, while in process of reduction or refinement and for thirty days after completion of the reduction or refinement; and

(D) All metals refined by electrolytic process into cathode or bar form while in this form and held under negotiable warehouse receipt in a public or private warehouse recognized by an established incorporated commodity exchange and for sale through the exchange.

(iii) "Business inventories" does not include personal property acquired or produced for the purpose of lease or rental if the property was leased or rented at any time during the calendar

year immediately preceding the year of assessment and was not thereafter remanufactured, nor does it include property held within the normal course of business for lease or rental for periods of less than thirty days.

(iv) "Business inventories" does not include agricultural or horticultural property fully or partially exempt under RCW 84.36.470.

(v) "Business inventories" does not include timber that is standing on public land and that is sold under a contract entered into after August 1, 1982;

(b) "Fish and fish products" means all fish and fish products suitable and designed for human consumption, excluding all others;

(c) "Fruit and fruit products" means all raw edible fruits, berries, and hops and all processed products of fruits, berries, or hops, suitable and designed for human consumption, while in the hands of the first processor;

(d) "Processed" means canning, barreling, bottling, preserving, refining, freezing, packing, milling, or any other method employed to keep any grain, fruit, vegetable, or fish in an edible condition or to put it into more suitable or convenient form for consuming, storing, shipping, or marketing;

(e) "Remanufactured" means the restoration of property to essentially its original condition, but does not mean normal maintenance or repairs; and

(f) "Vegetables and vegetable products" means all raw edible vegetables such as peas, beans, beets, sugar beets, and other vegetables, and all processed products of vegetables, suitable and designed for human consumption, while in the hands of the first processor.

[2001 c 187 § 15; 1983 1st ex.s. c 62 § 6.]

NOTES:

Short title--Intent--1983 1st ex.s. c 62: "(1) This act shall be known as the homeowner's property tax relief act of 1983.

(2) The intent of the inventory tax phaseout was to stimulate the economy of the state and to increase the revenues of the state and local taxing districts by attracting new business, encouraging the expansion of existing businesses thereby increasing economic activity and tax revenue on noninventory property. The inventory tax phaseout will cause certain unforeseen and heretofore unprepared for tax shifts among property owners.

(3) This act is intended to lessen the impact of the property tax shift. Relief is provided by the following means:

(a) The state will provide fourteen million dollars over a four-year period to lessen the impact on the most severely affected districts.

(b) Persons purchasing timber on public lands after August 1, 1982, are required to continue to pay property tax on those timber inventories. They will receive a credit against the timber excise tax for these property tax payments.

(c) Local governments are granted the ability to lessen their short-term reliance on the property tax without reducing their future ability to levy property taxes." [1983 1st ex.s. c 62 § 1.]

Effective dates--Applicability--1983 1st ex.s. c 62: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately [June 13, 1983], except sections 6 through 8 and 14 of this act which shall take effect January 1, 1984, and shall be effective for taxes first due in 1984 and thereafter." [1983 1st ex.s. c 62 § 15.]

Application--2001 c 187: See note following RCW 84.40.020.

Rules and regulations, procedures: RCW 84.40.405.

RCW 84.36.480 Nonprofit fair associations.

The following property shall be exempt from taxation: The real and personal property of a nonprofit fair association that sponsors or conducts a fair or fairs which receive support from revenues collected pursuant to RCW 67.16.100 and allocated by the director of the department of agriculture. To be exempt under this section, the property must be used exclusively for fair purposes, except as provided in RCW 84.36.805. However, the loan or rental of property otherwise exempt under this section to a private concessionaire or to any person for use as a concession in conjunction with activities permitted under this section shall not nullify the exemption if the concession charges are subject to agreement and the rental income, if any, is reasonable and is devoted solely to the operation and maintenance of the property.

[1984 c 220 § 6; 1975 1st ex.s. c 291 § 22.]

Notes:

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.487 Air pollution control equipment in thermal electric generation facilities--Records--Payments on cessation of operation.

(1) Air pollution control equipment constructed or installed after May 15, 1997, by businesses engaged in the generation of electric energy at thermal electric generation facilities first placed in operation after December 31, 1969, and before July 1, 1975, shall be exempt from property taxation. The owners shall maintain the records in such a manner that the annual beginning and ending asset balance of the pollution control facilities and depreciation method can be identified.

(2) For the purposes of this section, "air pollution control equipment" means any treatment works, control devices and disposal systems, machinery, equipment, structures, property, property improvements, and accessories, that are installed or acquired for the primary purpose of reducing, controlling, or disposing of industrial waste that, if released to the outdoor atmosphere, could cause air pollution, or that are required to meet regulatory requirements applicable to their construction, installation, or operation.

(3) RCW 82.32.393 applies to this section.

[1997 c 368 § 11.]

Notes:

Findings--Intent--Rules adoption--Severability--Effective date--1997 c 368: See notes following RCW 82.08.810.

RCW 84.36.500 Conservation futures on agricultural land.

All conservation futures on agricultural lands acquired pursuant to RCW 64.04.130 or 84.34.200 through 84.34.240, that are held by any nonprofit corporation or association, the primary purpose of which is conserving agricultural lands and preventing the conversion of such lands to nonagricultural uses, shall be exempt from ad valorem taxation if:

(1) The conservation futures are of an unlimited duration;

(2) The conservation futures are effectively restricted to preclude nonagricultural uses on such agricultural land; and

(3) The lands are classified as farm and agricultural lands under chapter 84.34 RCW: PROVIDED, That at such time as these property interests are not used for the purposes enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified in *RCW 84.34.108(3) shall be imposed.

[1984 c 131 § 11.]

Notes:

*Reviser's note: RCW 84.34.108 was amended by 1999 sp.s. c 4 § 706, changing subsection (3) to subsection (4).

RCW 84.36.510 Mobile homes in dealer's inventory.

Any mobile home which is a part of a dealer's inventory and held solely for sale in the ordinary course of the dealer's business and is not used for any other purpose shall be exempt from property taxation: PROVIDED, That this exemption shall not apply to property taxes already levied or delinquent on such mobile home at the time it becomes part of a dealer's inventory.

[1985 c 395 § 7.]

RCW 84.36.550 Nonprofit organizations--Property used for solicitation or collection of gifts, donations, or grants.

The real and personal property owned by nonprofit organizations and used for solicitation or collection of gifts, donations, or grants is exempt from taxation if the organization meets all of the following conditions:

- (1) The organization is organized and conducted for nonsectarian purposes.
- (2) The organization is affiliated with a state or national organization that authorizes, approves, or sanctions volunteer charitable fund-raising organizations.
- (3) The organization is qualified for exemption under section 501(c)(3) of the federal internal revenue code.
- (4) The organization is governed by a volunteer board of directors.
- (5) The gifts, donations, and grants are used by the organization for character-building, benevolent, protective, or rehabilitative social services directed at persons of all ages, or for distribution under subsection (6) of this section.
- (6) The organization distributes gifts, donations, or grants to at least five other nonprofit organizations or associations that are organized and conducted for nonsectarian purposes and provide character-building, benevolent, protective, or rehabilitative social services directed at persons of all ages.

[1993 c 79 § 1.]

Notes:

Applicability--1993 c 79: "This act shall be effective for taxes levied for collection in 1994 and

thereafter." [1993 c 79 § 5.]

RCW 84.36.560 Nonprofit organizations that provide rental housing or used space to very low-income households.

(1) The real and personal property owned or used by a nonprofit entity in providing rental housing for very low-income households or used to provide space for the placement of a mobile home for a very low-income household within a mobile home park is exempt from taxation if:

- (a) The benefit of the exemption inures to the nonprofit entity;
- (b) At least seventy-five percent of the occupied dwelling units in the rental housing or lots in a mobile home park are occupied by a very low-income household; and
- (c) The rental housing or lots in a mobile home park were insured, financed, or assisted in whole or in part through:
 - (i) A federal or state housing program administered by the department of community, trade, and economic development; or
 - (ii) An affordable housing levy authorized under RCW 84.52.105.

(2) If less than seventy-five percent of the occupied dwelling units within the rental housing or lots in the mobile home park are occupied by very low-income households, the rental housing or mobile home park is eligible for a partial exemption on the real property and a total exemption of the housing's or park's personal property as follows:

- (a) A partial exemption shall be allowed for each dwelling unit in the rental housing or for each lot in a mobile home park occupied by a very low-income household.
- (b) The amount of exemption shall be calculated by multiplying the assessed value of the property reasonably necessary to provide the rental housing or to operate the mobile home park by a fraction. The numerator of the fraction is the number of dwelling units or lots occupied by very low-income households as of December 31st of the first assessment year in which the rental housing or mobile home park becomes operational or on January 1st of each subsequent assessment year for which the exemption is claimed. The denominator of the fraction is the total number of dwelling units or lots occupied as of December 31st of the first assessment year the rental housing or mobile home park becomes operational and January 1st of each subsequent assessment year for which exemption is claimed.

(3) If a currently exempt rental housing unit in a facility with ten units or fewer or mobile home lot in a mobile home park with ten lots or fewer was occupied by a very low-income household at the time the exemption was granted and the income of the household subsequently rises above fifty percent of the median income but remains at or below eighty percent of the median income, the exemption will continue as long as the housing continues to meet the certification requirements of a very low-income housing program administered by the department of community, trade, and economic development or the affordable housing levy under RCW 84.52.105. For purposes of this section, median income, as most recently determined by the federal department of housing and urban development for the county in which the rental housing or mobile home park is located, shall be adjusted for family size. However, if a dwelling unit or a lot becomes vacant and is subsequently rerented, the income of the new household must be at or below fifty percent of the median income adjusted for family size as

most recently determined by the federal department of housing and urban development for the county in which the rental housing or mobile home park is located to remain exempt from property tax.

(4) If at the time of initial application the property is unoccupied, or subsequent to the initial application the property is unoccupied because of renovations, and the property is not currently being used for the exempt purpose authorized by this section but will be used for the exempt purpose within two assessment years, the property shall be eligible for a property tax exemption for the assessment year in which the claim for exemption is submitted under the following conditions:

(a) A commitment for financing to acquire, construct, renovate, or otherwise convert the property to provide housing for very low-income households has been obtained, in whole or in part, by the nonprofit entity claiming the exemption from:

(i) A federal or state housing program administered by the department of community, trade, and economic development; or

(ii) An affordable housing levy authorized under RCW 84.52.105;

(b) The nonprofit entity has manifested its intent in writing to construct, remodel, or otherwise convert the property to housing for very low-income households; and

(c) Only the portion of property that will be used to provide housing or lots for very low-income households shall be exempt under this section.

(5) To be exempt under this section, the property must be used exclusively for the purposes for which the exemption is granted, except as provided in RCW 84.36.805.

(6) The nonprofit entity qualifying for a property tax exemption under this section may agree to make payments to the city, county, or other political subdivision for improvements, services, and facilities furnished by the city, county, or political subdivision for the benefit of the rental housing. However, these payments shall not exceed the amount last levied as the annual tax of the city, county, or political subdivision upon the property prior to exemption.

(7) As used in this section:

(a) "Group home" means a single-family dwelling financed, in whole or in part, by the department of community, trade, and economic development or by an affordable housing levy under RCW 84.52.105. The residents of a group home shall not be considered to jointly constitute a household, but each resident shall be considered to be a separate household occupying a separate dwelling unit. The individual incomes of the residents shall not be aggregated for purposes of this exemption;

(b) "Mobile home lot" or "mobile home park" means the same as these terms are defined in RCW 59.20.030;

(c) "Occupied dwelling unit" means a living unit that is occupied by an individual or household as of December 31st of the first assessment year the rental housing becomes operational or is occupied by an individual or household on January 1st of each subsequent assessment year in which the claim for exemption is submitted. If the housing facility is comprised of three or fewer dwelling units and there are any unoccupied units on January 1st, the department shall base the amount of the exemption upon the number of occupied dwelling units as of December 31st of the first assessment year the rental housing becomes operational

and on May 1st of each subsequent assessment year in which the claim for exemption is submitted;

(d) "Rental housing" means a residential housing facility or group home that is occupied but not owned by very low-income households;

(e) "Very low-income household" means a single person, family, or unrelated persons living together whose income is at or below fifty percent of the median income adjusted for family size as most recently determined by the federal department of housing and urban development for the county in which the rental housing is located and in effect as of January 1st of the year the application for exemption is submitted; and

(f) "Nonprofit entity" means a:

(i) Nonprofit as defined in RCW 84.36.800 that is exempt from income tax under section 501(c) of the federal internal revenue code;

(ii) Limited partnership where a nonprofit as defined in RCW 84.36.800 that is exempt from income tax under section 501(c) of the federal internal revenue code, a public corporation established under RCW 35.21.660, 35.21.670, or 35.21.730, a housing authority created under RCW 35.82.030 or 35.82.300, or a housing authority meeting the definition in RCW 35.82.210(2)(a) is a general partner; or

(iii) Limited liability company where a nonprofit as defined in RCW 84.36.800 that is exempt from income tax under section 501(c) of the federal internal revenue code, a public corporation established under RCW 35.21.660, 35.21.670, or 35.21.730, a housing authority established under RCW 35.82.030 or 35.82.300, or a housing authority meeting the definition in RCW 35.82.210(2)(a) is a managing member.

[2001 1st sp.s. c 7 § 1; 1999 c 203 § 1.]

NOTES:

Application--1999 c 203: "This act applies to taxes levied in 1999 for collection in 2000 and thereafter."
[1999 c 203 § 4.]

RCW 84.36.570 Nonprofit organizations--Property used for agricultural research and education programs.

(1) All real and personal property owned by a nonprofit organization, corporation, or association to provide a demonstration farm with research and extension facilities, a public agricultural museum, and an educational tour site, which is used by a state university for agricultural research and education programs, is exempt from property taxation. This exemption includes all real and personal property that may be used in the production and sale of agricultural products, not to exceed fifty acres, if the income is used to further the purposes of the organization, corporation, or association.

(2) To qualify for this exemption:

(a) The nonprofit organization, corporation, or association must be qualified for exemption under section 501(c)(3) of the internal revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)); and

(b) The property must be used exclusively for the purposes for which the exemption is

granted, except as provided in RCW 84.36.805.

[1999 c 139 § 1.]

RCW 84.36.580 Property used to reduce field burning. (Expires January 1, 2007.)

Personal property eligible for exemption under RCW 82.08.840 or 82.12.840 is exempt from taxation.

This section applies to taxes levied for collection in 2001 through 2006. This section expires January 1, 2007.

[2000 c 40 § 5.]

Notes:

Intent--Effective date--2000 c 40: See notes following RCW 82.08.840.

RCW 84.36.590 Property used in connection with privatization contract at Hanford reservation.

(1)(a) Beginning with taxes levied for collection in calendar year 2006, all personal property located on land owned by the United States, or an instrumentality of the United States, at the Hanford reservation that is used exclusively in the performance of a privatization contract to pretreat, treat, vitrify, and immobilize tank waste under subsection (2) of this section is exempt from taxation.

(b) Beginning with taxes levied for collection in calendar year 2002, and until the application of (a) of this subsection, all personal property located on land owned by the United States, or an instrumentality of the United States, at the Hanford reservation that is used exclusively in the performance of a privatization contract to pretreat, treat, vitrify, and immobilize tank waste under subsection (3) of this section is exempt from taxes levied by the state.

(2) To qualify for the exemption provided in subsection (1)(a) of this section, the personal property must be owned by a person that has a privatization contract to pretreat, treat, vitrify, and immobilize tank waste located at the Hanford reservation. For the purposes of this section, a privatization contract means a contract in which the United States, or an instrumentality of the United States, has designated the other contracting party as a party responsible for carrying out tank waste clean-up operations at the Hanford reservation.

(3) To qualify for the exemption provided in subsection (1)(b) of this section, the personal property must be owned by a person that has, and complies with, a privatization contract to pretreat, treat, vitrify, and immobilize tank waste located at the Hanford reservation. The personal property must be acquired or constructed, and operated, in compliance with the tank waste treatment complex requirements of the Hanford federal facility agreement and consent order, including schedules for tank waste treatment complex start of construction, initiation of hot commissioning, and schedules for tank waste pretreatment processing and vitrification. The privatization contractor shall submit annually, on or before August 1st, a

progress report to the Washington state department of ecology documenting compliance with the requirements of the agreement and consent order and the terms of the privatization contract. The department of ecology shall annually issue, on or before October 1st, a determination to the department of revenue indicating whether the privatization contractor is in compliance with the requirements of the agreement and consent order.

(4) An inadvertent use of property, which otherwise qualifies for an exemption under this section, in a manner inconsistent with the purpose for which the exemption is granted, does not nullify the exemption if the inadvertent use is not part of a pattern of use. A pattern of use is presumed when an inadvertent use is repeated in the same assessment year or in two or more successive assessment years.

[2000 c 246 § 1.]

NOTES:

Effective date--2000 c 246: "This act takes effect January 1, 2001." [2000 c 246 § 2.]

RCW 84.36.595 Motor vehicles, travel trailers, and campers.

(1) For the purposes of this section, the following definitions apply:

(a) "Motor vehicle" means all motor vehicles, trailers, and semitrailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but shall not include (i) vehicles carrying exempt licenses; (ii) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets or highways; (iii) motor vehicles or their trailers used entirely upon private property; (iv) mobile homes as defined in RCW 46.04.302; or (v) motor vehicles owned by nonresident military personnel of the armed forces of the United States stationed in the state of Washington, provided personnel were also nonresident at the time of their entry into military service.

(b) "Travel trailer" has the meaning given in RCW 46.04.623. However, if a park trailer, as defined in RCW 46.04.622, has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances, it will be considered real property and will be subject to ad valorem property taxation imposed in accordance with this title, including the provisions with respect to omitted property, except that a park trailer located on land not owned by the owner of the park trailer will be subject to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040.

(c) "Camper" has the meaning given in RCW 46.04.085.

(2) Motor vehicles, travel trailers, and campers are exempt from property taxation.

[2000 c 136 § 1.]

Notes:

Effective date--2000 c 136: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately

[March 27, 2000]." [2000 c 136 § 2.]

Retroactive application--2000 c 136: "This act applies retroactively to January 1, 2000." [2000 c 136 § 3.]

RCW 84.36.600 Computer software.

(1) All custom computer software, except embedded software, is exempt from property taxation.

(2) Retained rights in computer software are exempt from property taxation.

(3) Modifications to canned software are exempt from property taxation, but the underlying canned software remains subject to taxation as provided in RCW 84.40.037.

(4) Master or golden copies of computer software are exempt from property taxation.

[1991 sp.s. c 29 § 3.]

Notes:

Findings, intent--Severability--Application--1991 sp.s. c 29: See notes following RCW 84.04.150.

RCW 84.36.605 Sales/leasebacks by regional transit authorities.

All real and personal property subject to a sale/leaseback agreement under RCW 81.112.300 is exempt from taxation.

[2000 2nd sp.s. c 4 § 27.]

Notes:

Findings--Construction--2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.

RCW 84.36.630 Farming machinery and equipment.

(1) All machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose if it is used exclusively in growing and producing agricultural products during the calendar year for which the claim for exemption is made.

(2) "Farmer" has the same meaning as defined in RCW 82.04.213.

(3) A claim for exemption under this section shall be filed with the county assessor together with the verified statement required under RCW 84.40.190, for exemption from taxes payable the following year. The claim shall be made solely upon forms as prescribed and furnished by the department of revenue.

[2001 2nd sp.s. c 24 § 1.]

NOTES:

Application--2001 2nd sp.s. c 24: "This act applies to taxes levied for collection in 2003 and every year thereafter." [2001 2nd sp.s. c 24 § 3.]

GENERAL PROVISIONS

RCW 84.36.800 Definitions.

As used in this chapter:

(1) "Church purposes" means the use of real and personal property owned by a nonprofit religious organization for religious worship or related administrative, educational, eleemosynary, and social activities. This definition is to be broadly construed;

(2) "Convent" means a house or set of buildings occupied by a community of clergy or nuns devoted to religious life under a superior;

(3) "Hospital" means any portion of a hospital building, or other buildings in connection therewith, used as a residence for persons engaged or employed in the operation of a hospital, or operated as a portion of the hospital unit;

(4) "Nonprofit" means an organization, association or corporation no part of the income of which is paid directly or indirectly to its members, stockholders, officers, directors or trustees except in the form of services rendered by the organization, association, or corporation in accordance with its purposes and bylaws and the salary or compensation paid to officers of such organization, association or corporation is for actual services rendered and compares to the salary or compensation of like positions within the public services of the state;

(5) "Parsonage" means a residence occupied by a member of the clergy who has been designated for a particular congregation and who holds regular services therefor.

[1998 c 311 § 24; 1998 c 202 § 2. Prior: 1997 c 156 § 7; 1997 c 143 § 2; 1994 c 124 § 18; 1993 c 79 § 2; 1989 c 379 § 3; 1981 c 141 § 3; 1973 2nd ex.s. c 40 § 6.]

Notes:

Applicability--1997 c 143: See note following RCW 84.36.046.

Applicability--1993 c 79: See note following RCW 84.36.550.

Severability--Effective date--1989 c 379: See notes following RCW 84.36.040.

Applicability, construction--1981 c 141: See note following RCW 84.36.060.

RCW 84.36.805 Conditions for obtaining exemptions by nonprofit organizations, associations, or corporations.

(1) In order to qualify for an exemption under this chapter and RCW 84.36.560, the nonprofit organizations, associations, or corporations must satisfy the conditions in this section.

(2) The property must be used exclusively for the actual operation of the activity for which exemption is granted, unless otherwise provided, and does not exceed an amount reasonably necessary for that purpose, except:

(a) The loan or rental of the property does not subject the property to tax if:

(i) The rents and donations received for the use of the portion of the property are reasonable and do not exceed the maintenance and operation expenses attributable to the portion of the property loaned or rented; and

(ii) Except for the exemptions under RCW 84.36.030(4) and 84.36.037, the property would be exempt from tax if owned by the organization to which it is loaned or rented;

(b) The use of the property for fund-raising activities does not subject the property to tax if the fund-raising activities are consistent with the purposes for which the exemption is granted.

(3) The property must be irrevocably dedicated to the purpose for which exemption has been granted, and on the liquidation, dissolution, or abandonment by said organization, association, or corporation, said property will not inure directly or indirectly to the benefit of any

shareholder or individual, except a nonprofit organization, association, or corporation which too would be entitled to property tax exemption. This property need not be irrevocably dedicated if it is leased or rented to those qualified for exemption under this chapter or RCW 84.36.560 for leased property, but only if under the terms of the lease or rental agreement the nonprofit organization, association, or corporation receives the benefit of the exemption.

(4) The facilities and services must be available to all regardless of race, color, national origin or ancestry.

(5) The organization, association, or corporation must be duly licensed or certified where such licensing or certification is required by law or regulation.

(6) Property sold to organizations, associations, or corporations with an option to be repurchased by the seller shall not qualify for exempt status. This subsection does not apply to property sold to a nonprofit entity, as defined in RCW 84.36.560(7), by:

(a) A nonprofit as defined in RCW 84.36.800 that is exempt from income tax under section 501(c) of the federal internal revenue code;

(b) A governmental entity established under RCW 35.21.660, 35.21.670, or 35.21.730;

(c) A housing authority created under RCW 35.82.030;

(d) A housing authority meeting the definition in RCW 35.82.210(2)(a); or

(e) A housing authority established under RCW 35.82.300.

(7) The department shall have access to its books in order to determine whether the nonprofit organization, association, or corporation is exempt from taxes under this chapter and RCW 84.36.560.

(8) This section does not apply to exemptions granted under RCW 84.36.020, 84.36.032, 84.36.250, and 84.36.260.

[2001 1st sp.s. c 7 § 2. Prior: 1999 c 203 § 2; 1999 c 139 § 3; prior: 1998 c 311 § 25; 1998 c 202 § 3; 1998 c 184 § 2; prior: 1997 c 156 § 8; 1997 c 143 § 3; 1995 2nd sp.s. c 9 § 2; 1993 c 79 § 3; prior: 1990 c 283 §§ 3 and 7; 1989 c 379 § 4; 1987 c 468 § 1; 1984 c 220 § 7; 1981 c 141 § 4; 1973 2nd ex.s. c 40 § 7.]

Notes:

Application--1999 c 203: See note following RCW 84.36.560.

Application--1998 c 184: See note following RCW 84.36.045.

Applicability--1997 c 143: See note following RCW 84.36.046.

Applicability--1995 2nd sp.s. c 9 §§ 1 and 2: See note following RCW 84.36.035.

Effective date--1995 2nd sp.s. c 9: See note following RCW 84.36.035.

Applicability--1993 c 79: See note following RCW 84.36.550.

Construction--1990 c 283: See note following RCW 84.36.030.

Severability--Effective date--1989 c 379: See notes following RCW 84.36.040.

Applicability--1987 c 468: "This act shall be effective for taxes levied for collection in 1988 and thereafter." [1987 c 468 § 3.]

Applicability, construction--1981 c 141: See note following RCW 84.36.060.

RCW 84.36.810 Cessation of use under which exemption granted--Collection of taxes.

(1)(a) Upon cessation of a use under which an exemption has been granted pursuant to RCW 84.36.030, 84.36.037, 84.36.040, 84.36.041, 84.36.042, 84.36.043, 84.36.046, 84.36.050,

84.36.060, 84.36.550, 84.36.560, and 84.36.570, except as provided in (b) of this subsection, the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the three years preceding, or the life of such exemption, if such be less, together with the interest at the same rate and computed in the same way as that upon delinquent property taxes. If the property has been granted an exemption for more than ten consecutive years, taxes and interest shall not be assessed under this section.

(b) Upon cessation of use by an institution of higher education of property exempt under RCW 84.36.050(2) the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the seven years preceding, or the life of the exemption, whichever is less.

(2) Subsection (1) of this section applies only when ownership of the property is transferred or when fifty-one percent or more of the area of the property loses its exempt status. The additional tax under subsection (1) of this section shall not be imposed if the cessation of use resulted solely from:

(a) Transfer to a nonprofit organization, association, or corporation for a use which also qualifies and is granted exemption under this chapter;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Official action by an agency of the state of Washington or by the county or city within which the property is located which disallows the present use of such property;

(d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the organization, association, or corporation changing the use of such property;

(e) Relocation of the activity and use of another location or site except for undeveloped properties of camp facilities exempted under RCW 84.36.030;

(f) Cancellation of a lease on leased property that had been exempt under this chapter or RCW 84.36.560; or

(g) A change in the exempt portion of a home for the aging under RCW 84.36.041(3), as long as some portion of the home remains exempt.

(3) Subsections (2)(e) and (f) of this section do not apply to property leased to a state institution of higher education and exempt under RCW 84.36.050(2).

[2001 c 126 § 3. Prior: 1999 c 203 § 3; 1999 c 139 § 4; prior: 1998 c 311 § 26; 1998 c 202 § 4; prior: 1997 c 156 § 9; 1997 c 143 § 4; 1994 c 124 § 19; 1993 c 79 § 4; 1990 c 283 § 4; 1989 c 379 § 5; 1987 c 468 § 2; 1984 c 220 § 8; 1983 c 185 § 1; 1981 c 141 § 5; 1977 ex.s. c 209 § 1; 1973 2nd ex.s. c 40 § 8.]

NOTES:

Application--2001 c 126: See note following RCW 84.36.040.

Application--1999 c 203: See note following RCW 84.36.560.

Applicability--1997 c 143: See note following RCW 84.36.046.

Applicability--1993 c 79: See note following RCW 84.36.550.

Severability--Effective date--1989 c 379: See notes following RCW 84.36.040.

Applicability--1987 c 468: See note following RCW 84.36.805.

Applicability, construction--1981 c 141: See note following RCW 84.36.060.

RCW 84.36.812 Additional tax payable at time of sale--Appeal of assessed values.

All additional taxes imposed under RCW 84.36.262 or 84.36.810 shall become due and payable by the seller or transferor at the time of sale. The county auditor shall not accept an instrument of conveyance unless the additional tax has been paid or the department of revenue has determined that the property is not subject to RCW 84.36.262 or 84.36.810. The seller, the transferor, or the new owner may appeal the assessed values upon which the additional tax is based to the county board of equalization in accordance with the provisions of RCW 84.40.038.

[2001 c 185 § 9; 1984 c 220 § 9.]

NOTES:

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

RCW 84.36.813 Change in use--Duty to notify county assessor--Examination--Recommendation.

An exempt property owner shall notify the department of revenue of any change of use prior to each assessment year. Any other person believing that a change in the use of exempt property has occurred shall report same to the county assessor, who shall examine the property and if the use is not in compliance with chapter 84.36 RCW he shall report the information to the department with a recommendation that the exempt status be canceled. The final determination shall be made by the department.

[1977 ex.s. c 209 § 3.]

RCW 84.36.815 Initial application, renewal declaration for exemption--Affidavit certifying exempt status--Exemption effective for following year.

In order to qualify for exempt status for any real or personal property under this chapter except personal property under RCW 84.36.600, all foreign national governments; cemeteries; nongovernmental nonprofit corporations, organizations, and associations; hospitals owned and operated by a public hospital district for purposes of exemption under RCW 84.36.040(2); and soil and water conservation districts shall file an initial application on or before March 31 with the state department of revenue. All applications shall be filed on forms prescribed by the department and shall be signed by an authorized agent of the applicant.

In order to requalify for exempt status, all applicants except nonprofit cemeteries shall file an annual renewal declaration on or before March 31 each year. The renewal declaration shall be on forms prescribed by the department of revenue and shall contain an affidavit certifying the exempt status of the real or personal property owned by the exempt organization. When an organization acquires real property qualified for exemption or converts real property to exempt status, such organization shall file an initial application for the property within sixty days following the acquisition or conversion. If the application is filed after the expiration of the sixty-day period a late filing penalty shall be imposed pursuant to RCW 84.36.825, as now or hereafter amended.

When organizations acquire real property qualified for exemption or convert real

property to an exempt use, the property, upon approval of the application for exemption, is entitled to a property tax exemption for property taxes due and payable the following year. If the owner has paid taxes for the year following the year the property qualified for exemption, the owner is entitled to a refund of the amount paid on the property so acquired or converted.

[2001 c 126 § 4; 1998 c 311 § 27; 1994 c 123 § 1; 1991 sp.s. c 29 § 6; 1988 c 131 § 1; 1984 c 220 § 10; 1975 1st ex.s. c 291 § 18; 1973 2nd ex.s. c 40 § 9.]

NOTES:

Application--2001 c 126: See note following RCW 84.36.040.

Applicability--1994 c 123: "This act shall be effective for taxes levied for collection in 1995 and thereafter." [1994 c 123 § 5.]

Findings, intent--Severability--Application--1991 sp.s. c 29: See notes following RCW 84.04.150.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.820 Application forms to be mailed to owners of exempt property--Failure to file before due date, effect.

On or before January 1 of each year, the department of revenue shall mail application forms to owners of record of property exempted from property taxation at their last known address who must file annually for continued exemption. The department of revenue shall notify the assessor of the county in which the property is located who shall remove the tax exemption from any property if an application has not been approved for exemption: PROVIDED, That failure to file and subsequent removal of exemption shall not be subject to review as provided in RCW 84.36.850: PROVIDED FURTHER, That the department of revenue shall review applications received after the March 31 due date, but such applications shall be subject to late filing penalties provided in RCW 84.36.825 as now or hereafter amended.

[1984 c 220 § 11; 1975-'76 2nd ex.s. c 127 § 1; 1973 2nd ex.s. c 40 § 10.]

RCW 84.36.825 Application, declaration fee--Waiver authorized--Late filing penalty.

An application fee of thirty-five dollars for each initial application and eight dollars and seventy-five cents for each annual renewal declaration shall be required and shall be deposited within the general fund. The department of revenue may waive the application or declaration fee related to the property of any church or cemetery applying for exemption under the provisions of RCW 84.36.020 whose gross receipts related to the use of such property for exempt purposes did not exceed two thousand five hundred dollars during the calendar year preceding the application year. A late filing penalty of ten dollars per month for each month an application or declaration is past due shall be required and shall be deposited in the general fund.

[1998 c 311 § 28; 1994 c 123 § 2; 1977 ex.s. c 209 § 2; 1975-'76 2nd ex.s. c 127 § 2; 1975 1st ex.s. c 291 § 19; 1973 2nd ex.s. c 40 § 11.]

Notes:

Applicability--1994 c 123: See note following RCW 84.36.815.

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.830 Review of applications for exemption--Procedure--Approval or denial--Notice.

The department of revenue shall review each application for exemption and make a determination thereon prior to August 1st of the assessment year for which such application is made: PROVIDED, That each exemption application received after March 31 shall be reviewed and determination made thereon within thirty days of the date received or by August 1, whichever is later. The department of revenue may request such additional relevant information as it deems necessary. The department of revenue shall make a physical inspection of the property and satisfy itself as to the use of all parcels prior to approving or denying the application, and thereafter at regular intervals designed to insure compliance with this chapter. When the department of revenue has examined the application and the subject property, it shall either approve or deny the request and clearly state the reasons for denial in written notification by mail to the applicant. The department shall also notify the assessor of the county in which the property is located. The county assessor shall place such property on the assessment roll for the current year.

[1998 c 310 § 1; 1984 c 220 § 12; 1975-'76 2nd ex.s. c 127 § 3; 1973 2nd ex.s. c 40 § 12.]

Notes:

Effective date--1998 c 310: "This act takes effect January 1, 1999." [1998 c 310 § 2.]

RCW 84.36.833 Application for exemption or renewal may include all contiguous exempt property.

Each application for property tax exemption, or renewal thereof, may include all the real and personal property eligible for exempt status under any of the sections of chapter 84.36 RCW which are contiguous and part of a homogenous unit. Properties separated by public streets and roads shall be considered to be contiguous for purposes of this section.

[1975-'76 2nd ex.s. c 127 § 4.]

RCW 84.36.835 List of exempt properties to be prepared and furnished each county assessor.

On or before August 31st, the department of revenue shall prepare a list by county of those properties exempted by the department under this chapter and shall forward a list to each county assessor of the property exempt in that county.

[1998 c 311 § 29; 1973 2nd ex.s. c 40 § 13.]

RCW 84.36.840 Statements--Reports--Information--Filing--Requirements.

In order to determine whether organizations, associations, corporations or institutions except those exempted under RCW 84.36.020 and 84.36.030 are exempt from taxes within the intent of this chapter, and before the exemption shall be allowed for any year, the superintendent

or manager or other proper officer of the organization, association, corporation or institution claiming exemption from taxation shall file, with the department of revenue on forms furnished by the director, a signed statement made under oath that the income and the receipts thereof, including donations to it, have been applied to the actual expenses of operating and maintaining it, or for its capital expenditures, and to no other purpose. Such forms shall also include a statement of the receipts and disbursements of said organization: PROVIDED, That institutions claiming exemption under RCW 84.36.050 shall file in addition a list of all property claimed to be exempt, the purpose for which it is used, the revenue derived from it for the preceding year, the use to which such revenue was applied, the number of students in attendance at the school or college, the total revenues of the institution with the source from which they were derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail.

Such report shall be submitted on or before April 1st following the close of the accounting period for the fiscal year ended during the previous calendar year. The department of revenue shall remove the tax exemption from the property and assets of any organization, association, corporation, or institution which does not file such report with the department of revenue on or before the due date: PROVIDED, That the department of revenue shall allow a reasonable extension of time for filing upon written request filed on or before the required filing date and for good cause shown therein.

[1973 2nd ex.s. c 40 § 14.]

RCW 84.36.845 Revocation of exemption approved or renewed due to inaccurate information.

If subsequent to the time that the exemption of any property is initially approved or renewed, it shall be determined that such exemption was approved or renewed as the result of inaccurate information provided by the authorized agent of the applicant, the exemption shall be revoked and taxes shall be levied against such property pursuant to the provisions of RCW 84.36.810.

[1973 2nd ex.s. c 40 § 15.]

RCW 84.36.850 Review--Appeals.

Any applicant aggrieved by the department of revenue's denial of an exemption application may petition the state board of tax appeals to review an application for either real or personal property tax exemption and the board shall consider any appeals to determine (1) if the property is entitled to an exemption, and (2) the amount or portion thereof.

A county assessor of the county in which the exempted property is located shall be empowered to appeal to the state board of tax appeals to review any real or personal property tax exemption approved by the department of revenue which he feels is not warranted.

Appeals from a department of revenue decision must be made within thirty days after the mailing of the approval or denial.

[1989 c 378 § 13; 1973 2nd ex.s. c 40 § 16.]

Notes:

Effective date--1989 c 378 § 13: "Section 13 of this act shall take effect January 1, 1990." [1989 c 378 § 41.]

RCW 84.36.855 Property changing from exempt to taxable status--Procedure.

Property which changes from exempt to taxable status shall be subject to the provisions of RCW 84.36.810 and 84.40.350 through 84.40.390, and the assessor shall also place the property on the assessment roll for taxes due and payable in the following year.

[1973 2nd ex.s. c 40 § 17.]

RCW 84.36.860 Public notice of provisions of act.

Each county assessor and the director of the department of revenue shall each issue public notice of the provisions of chapter 40, Laws of 1973 2nd ex. sess. in such a manner as will give constructive notice to all taxpayers of that county or of the state, as the case may be, prior to the first year in which an application for exemption is required by RCW 84.36.815 through 84.36.845.

[1973 2nd ex.s. c 40 § 18.]

RCW 84.36.865 Rules and regulations.

The department of revenue of the state of Washington shall make such rules and regulations consistent with chapter 34.05 RCW and the provisions of this chapter as shall be necessary or desirable to permit its effective administration.

[1975 1st ex.s. c 291 § 20; 1973 2nd ex.s. c 40 § 19.]

Notes:

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

RCW 84.36.900 Severability--1973 2nd ex.s. c 40.

If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1973 2nd ex.s. c 40 § 22.]

RCW 84.36.905 Effective date--Construction--1973 2nd ex.s. c 40.

This 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, shall take effect immediately and shall be effective for assessment in 1973 for taxes due and payable in 1974.

[1973 2nd ex.s. c 40 § 23.]

Chapter 84.38 RCW
DEFERRAL OF SPECIAL ASSESSMENTS AND/OR PROPERTY TAXES

Sections

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84.38.020	Definitions.
84.38.030	Conditions and qualifications for claiming deferral.
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84.38.910	Effective dates--1975 1st ex.s. c 291.

RCW 84.38.010 Legislative finding and purpose.

Savings once deemed adequate for retirement living have been rendered inadequate by increased tax rates, increased property values, and the failure of pension systems to adequately reflect such factors. It is therefore deemed necessary that the legislature, in addition to that tax exemption as provided for in RCW 84.36.381 through 84.36.389 as now or hereafter amended, allow retired persons to defer payment of special assessments on their residences, and to defer their real property tax obligations on their residences, an amount of up to eighty percent of their equity in said property. This deferral program is intended to assist retired persons in maintaining their dignity and a reasonable standard of living by residing in their own homes, providing for their own needs, and managing their own affairs without requiring assistance from public welfare programs.

[1975 1st ex.s. c 291 § 26.]

RCW 84.38.020 Definitions.

Unless a different meaning is plainly required by the context, the following words and phrases as hereinafter used in this chapter shall have the following meanings:

(1) "Claimant" means a person who either elects or is required under RCW 84.64.050 to defer payment of the special assessments and/or real property taxes accrued on the claimant's residence by filing a declaration to defer as provided by this chapter.

When two or more individuals of a household file or seek to file a declaration to defer, they may determine between them as to who the claimant shall be.

(2) "Department" means the state department of revenue.

(3) "Equity value" means the amount by which the fair market value of a residence as determined from the records of the county assessor exceeds the total amount of any liens or other obligations against the property.

(4) "Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special assessments.

(5) "Real property taxes" means ad valorem property taxes levied on a residence in this state in the preceding calendar year.

(6) "Residence" has the meaning given in RCW 84.36.383, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations.

(7) "Special assessment" means the charge or obligation imposed by a local government upon property specially benefited.

[1997 c 93 § 1; 1996 c 230 § 1614; 1995 c 329 § 1; 1991 c 213 § 1; 1984 c 220 § 20; 1979 ex.s. c 214 § 5; 1975 1st ex.s. c 291 § 27.]

Notes:

Effective date--1997 c 93: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 21, 1997]." [1997 c 93 § 2.]

Part headings not law--Effective date--1996 c 230: See notes following RCW 57.02.001.

Applicability--1991 c 213: "Sections 1 and 2 of this act shall be effective for taxes levied for collection in 1991 and thereafter. Sections 3 and 4 of this act shall be effective for taxes levied for collection in 1992 and thereafter." [1991 c 213 § 6.]

RCW 84.38.030 Conditions and qualifications for claiming deferral.

A claimant may defer payment of special assessments and/or real property taxes on up to eighty percent of the amount of the claimant's equity value in the claimant's residence if the following conditions are met:

(1) The claimant must meet all requirements for an exemption for the residence under RCW 84.36.381, other than the age and income limits under RCW 84.36.381 and the parcel size limit under RCW 84.36.383.

(2) The claimant must be sixty years of age or older on December 31st of the year in

which the deferral claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of physical disability: PROVIDED, That any surviving spouse of a person who was receiving a deferral at the time of the person's death shall qualify if the surviving spouse is fifty-seven years of age or older and otherwise meets the requirements of this section.

(3) The claimant must have a combined disposable income, as defined in RCW 84.36.383, of thirty-four thousand dollars or less.

(4) The claimant must have owned, at the time of filing, the residence on which the special assessment and/or real property taxes have been imposed. For purposes of this subsection, a residence owned by a marital community or owned by cotenants shall be deemed to be owned by each spouse or cotenant. A claimant who has only a share ownership in cooperative housing, a life estate, a lease for life, or a revocable trust does not satisfy the ownership requirement.

(5) The claimant must have and keep in force fire and casualty insurance in sufficient amount to protect the interest of the state in the claimant's equity value: PROVIDED, That if the claimant fails to keep fire and casualty insurance in force to the extent of the state's interest in the claimant's equity value, the amount deferred shall not exceed one hundred percent of the claimant's equity value in the land or lot only.

(6) In the case of special assessment deferral, the claimant must have opted for payment of such special assessments on the installment method if such method was available.

[1995 c 329 § 2; 1991 c 213 § 2; 1988 c 222 § 11; 1984 c 220 § 21; 1979 ex.s. c 214 § 6; 1975 1st ex.s. c 291 § 28.]

Notes:

Applicability--1991 c 213: See note following RCW 84.38.020.

RCW 84.38.040 Declaration to defer special assessments and/or real property taxes--Filing--Contents--Appeal.

(1) Each claimant electing to defer payment of special assessments and/or real property tax obligations under this chapter shall file with the county assessor, on forms prescribed by the department and supplied by the assessor, a written declaration thereof. The declaration to defer special assessments and/or real property taxes for any year shall be filed no later than thirty days before the tax or assessment is due or thirty days after receiving notice under RCW 84.64.050, whichever is later: PROVIDED, That for good cause shown, the department may waive this requirement.

(2) The declaration shall designate the property to which the deferral applies, and shall include a statement setting forth (a) a list of all members of the claimant's household, (b) the claimant's equity value in his residence, (c) facts establishing the eligibility for the deferral under the provisions of this chapter, and (d) any other relevant information required by the rules of the department. Each copy shall be signed by the claimant subject to the penalties as provided in chapter 9A.72 RCW for false swearing. The first declaration to defer filed in a county shall include proof of the claimant's age acceptable to the assessor.

(3) The county assessor shall determine if each claimant shall be granted a deferral for

each year but the claimant shall have the right to appeal this determination to the county board of equalization, in accordance with the provisions of RCW 84.40.038, whose decision shall be final as to the deferral of that year.

[2001 c 185 § 10; 1994 c 301 § 34; 1984 c 220 § 22; 1979 ex.s. c 214 § 7; 1975 1st ex.s. c 291 § 29.]

NOTES:

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

RCW 84.38.050 Renewal of deferral--Forms--Notice to renew--Limitation upon special assessment deferral amount.

(1)(a) Declarations to defer property taxes for all years following the first year may be made by filing with the county assessor no later than thirty days before the tax is due a renewal form in duplicate, prescribed by the department of revenue and supplied by the county assessor, which affirms the continued eligibility of the claimant.

(b) In January of each year, the county assessor shall send to each claimant who has been granted deferral of ad valorem taxes for the previous year renewal forms and notice to renew.

(2) Declarations to defer special assessments shall be made by filing with the assessor no later than thirty days before the special assessment is due on a form to be prescribed by the department of revenue and supplied by the county assessor. Upon approval, the full amount of special assessments upon such claimant's residence shall be deferred but not to exceed an amount equal to eighty percent of the claimant's equity value in said property.

[1979 ex.s. c 214 § 8; 1975 1st ex.s. c 291 § 30.]

RCW 84.38.060 Declaration of deferral by agent, guardian, etc.

If the claimant is unable to make his own declaration of deferral, it may be made by a duly authorized agent or by a guardian or other person charged with care of the person or property of such claimant.

[1975 1st ex.s. c 291 § 31.]

RCW 84.38.070 Ceasing to reside permanently on property subject to deferral declaration.

If the claimant declaring his intention to defer special assessments or real property tax obligations under this chapter ceases to reside permanently on the property for which the declaration to defer is made between the date of filing the declaration and December 15th of that year, the deferral otherwise allowable under this chapter shall not be allowed on such tax roll. However, this section shall not apply where the claimant dies, leaving a spouse surviving, who is also eligible for deferral of special assessment and/or property taxes.

[1975 1st ex.s. c 291 § 32.]

RCW 84.38.080 Right to deferral not reduced by contract or agreement.

A person's right to defer special assessments and/or property tax obligations on his residence shall not be reduced by contract or agreement, from January 1, 1976 onward.

[1975 1st ex.s. c 291 § 33.]

RCW 84.38.090 Procedure where residence under mortgage or purchase contract.

If any residence is under mortgage or purchase contract requiring accumulation of reserves out of which the holder of the mortgage or contract is required to pay real estate taxes, said holder shall cosign the declaration of deferral either before a notary public or the county assessor or his deputy in the county where the real property is located.

[1975 1st ex.s. c 291 § 34.]

RCW 84.38.100 Lien of state, mortgage or purchase contract holder--Priority--Amount--Interest.

Whenever a person's special assessment and/or real property tax obligation is deferred under the provisions of this chapter, the amount deferred and required to be paid pursuant to RCW 84.38.120 shall become a lien in favor of the state upon his or her property and shall have priority as provided in chapters 35.50 and 84.60 RCW: PROVIDED, That the interest of a mortgage or purchase contract holder who is required to cosign a declaration of deferral under RCW 84.38.090, shall have priority to said deferred lien. This lien may accumulate up to eighty percent of the amount of the claimant's equity value in said property and shall bear interest at the rate of eight percent per year from the time it could have been paid before delinquency until said obligation is paid: PROVIDED, That when taxes are deferred as provided in RCW 84.64.050, the amount shall bear interest at the rate of eight percent per year from the date the declaration is filed until the obligation is paid. In the case of a mobile home, the department of licensing shall show the state's lien on the certificate of ownership for the mobile home. In the case of all other property, the department of revenue shall file a notice of the deferral with the county recorder or auditor.

[2000 c 103 § 26; 1988 c 222 § 12; 1984 c 220 § 23; 1981 c 322 § 1; 1975 1st ex.s. c 291 § 35.]

Notes:

Effective date--1984 c 220: See note following RCW 84.38.120.

RCW 84.38.110 Duties of county assessor.

The county assessor shall:

(1) Immediately transmit one copy of each declaration to defer to the department of revenue. The department may audit any declaration and shall notify the assessor as soon as possible of any claim where any factor appears to disqualify the claimant for the deferral sought.

(2) Transmit one copy of each declaration to defer a special assessment to the local

improvement district which imposed such assessment.

(3) Compute the dollar tax rate for the county as if any deferrals provided by this chapter did not exist.

(4) As soon as possible notify the department of revenue and the county treasurer of the amount of real property taxes deferred for that year and notify the department of revenue and the respective treasurers of municipal corporations of the amount of special assessments deferred for each local improvement district within such unit.

[1984 c 220 § 24; 1975 1st ex.s. c 291 § 36.]

RCW 84.38.120 Payments to local improvement or taxing districts.

After receipt of the notification from the county assessor of the amount of deferred special assessments and/or real property taxes the department shall pay, from amounts appropriated for that purpose, to the treasurers of such municipal corporations said amounts, equivalent to the amount of special assessments and/or real property taxes deferred, to be distributed to the local improvement or taxing districts which levied the taxes so deferred: PROVIDED, That when taxes are deferred as provided in RCW 84.64.050, the department shall pay to the treasurer of the county the amount equivalent to all taxes, foreclosure costs, interest, and penalties accrued to the date the declaration to defer is filed.

[2000 c 103 § 27; 1988 c 222 § 13; 1984 c 220 § 25; 1975 1st ex.s. c 291 § 37.]

Notes:

Effective date--1984 c 220 § 23: *"Section 23 of this act shall take effect July 1, 1985." [1984 c 220 § 29.]

***Reviser's note:** Due to a Senate amendment to House Bill No. 1201 (1984 c 220), "section 23" became "section 25." During enrolling, "section 23" was renumbered as "section 25" under the mandate in the amendment to "renumber the sections consecutively and correct any internal references accordingly," but the internal reference to "section 23" was not changed. "Section 23 of this act" consists of the 1984 c 220 amendment to RCW 84.38.100. "Section 25 of this act" consists of the 1984 c 220 amendment to RCW 84.38.120.

RCW 84.38.130 When deferred assessments or taxes become payable.

Special assessments and/or real property tax obligations deferred under this chapter shall become payable together with interest as provided in RCW 84.38.100:

(1) Upon the sale of property which has a deferred special assessment and/or real property tax lien upon it.

(2) Upon the death of the claimant with an outstanding deferred special assessment and/or real property tax lien except a surviving spouse who is qualified under this chapter may elect to incur the special assessment and/or real property tax lien which shall then be payable by that spouse as provided in this section.

(3) Upon the condemnation of property with a deferred special assessment and/or real property tax lien upon it by a public or private body exercising eminent domain power, except as otherwise provided in RCW 84.60.070.

(4) At such time as the claimant ceases to reside permanently in the residence upon

which the deferral has been granted.

(5) Upon the failure of any condition set forth in RCW 84.38.030.

[1984 c 220 § 26; 1975 1st ex.s. c 291 § 38.]

RCW 84.38.140 Collection of deferred assessments or taxes.

(1) The department shall collect all the amounts deferred together with interest under this chapter. However, in the event that the department is unable to collect an amount deferred together with interest, that amount deferred together with interest shall be collected by the county treasurer in the manner provided for in chapter 84.56 RCW. For purposes of collection of deferred taxes, the provisions of chapters 84.56, 84.60, and 84.64 RCW shall be applicable.

(2) When any deferred special assessment and/or real property taxes together with interest are collected the moneys shall be deposited in the state general fund.

[2001 c 299 § 18; 1984 c 220 § 27; 1975 1st ex.s. c 291 § 39.]

RCW 84.38.150 Election to continue deferral by surviving spouse.

(1) A surviving spouse of the claimant may elect to continue the property in its deferred tax status if the property is the residence of the spouse of the claimant and the spouse meets the requirements of this chapter.

(2) The election under this section to continue the property in its deferred status by the spouse of the claimant shall be filed in the same manner as an original claim for deferral is filed under this chapter, not later than ninety days from the date of the claimant's death. Thereupon, the property with respect to which the deferral of special assessments and/or real property taxes is claimed shall continue to be treated as deferred property. When the property has been continued in its deferred status by the filing of the spouse of the claimant of an election under this section, the spouse of the claimant may continue the property in its deferred status in subsequent years by filing a claim under this chapter so long as the spouse meets the qualifications set out in this section.

[1975 1st ex.s. c 291 § 40.]

RCW 84.38.160 Payment of part or all of deferred taxes authorized.

Any person may at any time pay a part or all of the deferred taxes but such payment shall not affect the deferred tax status of the property.

[1975 1st ex.s. c 291 § 41.]

RCW 84.38.170 Collection of personal property taxes not affected.

Nothing in this chapter is intended to or shall be construed to prevent the collection, by foreclosure, of personal property taxes which become a lien against tax-deferred property.

[1975 1st ex.s. c 291 § 42.]

RCW 84.38.180 Forms--Rules and regulations.

The department of revenue of the state of Washington shall devise the forms and make rules and regulations consistent with chapter 34.05 RCW and the provisions of this chapter as shall be necessary or desirable to permit its effective administration.

[1975 1st ex.s. c 291 § 43.]

RCW 84.38.900 Severability--1975 1st ex.s. c 291.

See note following RCW 82.04.050.

RCW 84.38.910 Effective dates--1975 1st ex.s. c 291.

See note following RCW 82.04.050.

**Chapter 84.40 RCW
LISTING OF PROPERTY**

Sections

- 84.40.020 Assessment date--Average inventory basis may be used--Public inspection of listing, documents, and records.
- 84.40.025 Access to property required.
- 84.40.030 Basis of valuation, assessment, appraisal--One hundred percent of true and fair value--Exceptions--Leasehold estates--Real property--Appraisal--Comparable sales.
- 84.40.0301 Determination of value by public official--Review--Revaluation--Presumptions.
- 84.40.031 Valuation of timber and timberlands--Criteria established.
- 84.40.032 Valuation of timber and timberlands--"Timberlands" defined and declared lands devoted to reforestation.
- 84.40.033 Valuation of timber and timberlands--Legislative findings.
- 84.40.036 Valuation of vessels--Apportionment.
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- 84.40.038 Petition county board of equalization--Limitation on changes to time limit--Waiver of filing deadline--Direct appeal to state board of tax appeals.
- 84.40.039 Reducing valuation after government restriction--Petitioning assessor--Establishing new valuation--Notice--Appeal--Refund.
- 84.40.040 Time and manner of listing.
- 84.40.042 Valuation and assessment of divided or combined property.
- 84.40.045 Notice of change in valuation of real property to be given taxpayer--Copy to person making payments pursuant to mortgage, contract, or deed of trust--Procedure--Penalty.
- 84.40.060 Assessment upon receipt of verified statement.
- 84.40.065 Listing of taxable ships and vessels with department--Assessment--Rights of review.
- 84.40.070 Companies, associations--Listing.
- 84.40.080 Listing omitted property or improvements.
- 84.40.085 Limitation period for assessment of omitted property or value--Notification to taxpayer of omission--Procedure.

- 84.40.090 Taxing districts to be designated--Separate assessments.
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- 84.40.190 Statement of personalty to be delivered to assessor--Signatures--Liability.
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- 84.40.210 Personalty of manufacturer, listing procedure, statement--"Manufacturer" defined.
- 84.40.220 Merchant's personalty held for sale--Consignment from out of state--Nursery stock assessable as growing crops.
- 84.40.230 Contract to purchase public land.
- 84.40.240 Annual list of lands sold or contracted to be sold to be furnished assessor.
- 84.40.315 Federal agencies and property taxable when federal law permits.
- 84.40.320 Detail and assessment lists to board of equalization.
- 84.40.335 Lists, schedules or statements to contain declaration that falsification subject to perjury.
- 84.40.340 Verification by assessor of any list, statement, or schedule--Confidentiality, penalty.
- 84.40.343 Mobile homes--Identification of.
- 84.40.344 Mobile homes--Avoidance of payment of tax--Penalty.
- 84.40.350 Assessment and taxation of property losing exempt status.
- 84.40.360 Loss of exempt status--Property subject to pro rata portion of taxes for remainder of year.
- 84.40.370 Loss of exempt status--Valuation date--Extension on rolls.
- 84.40.380 Loss of exempt status--When taxes due and payable--Dates of delinquency--Interest.
- 84.40.390 Loss of exempt status--Taxes constitute lien on property.
- 84.40.405 Rules for agricultural products and business inventories.
- 84.40.410 Valuation and assessment of certain leasehold interests.

NOTES:

Qualifications for persons assessing real property--Examination: RCW 36.21.015.

RCW 84.40.020 Assessment date--Average inventory basis may be used--Public inspection of listing, documents, and records.

All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. Such listing and all supporting documents and records shall be open to public inspection during the regular office hours of the assessor's office: PROVIDED, That confidential income data is hereby exempted from public inspection as noted in RCW 42.17.260 and 42.17.310. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: PROVIDED, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, such stock shall

be listed and assessed upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

[2001 c 187 § 16. Prior: 1997 c 239 § 2; 1997 c 3 § 103 (Referendum Bill No. 47, approved November 4, 1997); 1973 c 69 § 1; 1967 ex.s. c 149 § 35; 1961 c 15 § 84.40.020; prior: (i) 1939 c 137 § 1; 1925 ex.s. c 130 § 8; 1897 c 71 § 6; 1895 c 176 § 3; 1893 c 124 § 6; 1891 c 140 §§ 1, 6; 1890 p 532 § 6; Code 1881 § 2832; 1871 p 40 § 15; 1869 p 180 § 15; 1867 p 62 § 6; 1854 p 332 § 4; RRS § 11112. (ii) 1937 c 122 § 1; 1890 p 532 § 6; RRS § 11112-1.]

NOTES:

Application--2001 c 187: "This act applies for [to] taxes levied in 2001 for collection in 2002 and thereafter." [2001 c 187 § 33.]

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.025 Access to property required.

For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor.

In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW.

[1982 1st ex.s. c 46 § 10.]

RCW 84.40.030 Basis of valuation, assessment, appraisal--One hundred percent of true and fair value--Exceptions--Leasehold estates--Real property--Appraisal--Comparable sales.

All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.

Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid.

The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

(1) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. The appraisal shall be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of appraisal that affect the use of

property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes. The appraisal shall also take into account: (a) In the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (b) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of similar property.

(2) In addition to sales as defined in subsection (1) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection shall be the dominant factors in valuation. When provisions of this subsection are relied upon for establishing values the property owner shall be advised upon request of the factors used in arriving at such value.

(3) In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also the true and fair value of structures thereon, but the valuation shall not exceed the true and fair value of the total property as it exists. In valuing agricultural land, growing crops shall be excluded.

[2001 c 187 § 17; 1998 c 320 § 9. Prior: 1997 c 429 § 34; 1997 c 134 § 1; 1997 c 3 § 104 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 124 § 20; 1993 c 436 § 1; 1988 c 222 § 14; 1980 c 155 § 2; prior: 1973 1st ex.s. c 195 § 96; 1973 1st ex.s. c 187 § 1; 1972 ex.s. c 125 § 2; 1971 ex.s. c 288 § 1; 1971 ex.s. c 43 § 1; 1961 c 15 § 84.40.030; prior: 1939 c 206 § 15; 1925 ex.s. c 130 § 52; 1919 c 142 § 4; 1913 c 140 § 1; 1897 c 71 § 42; 1893 c 124 § 44; 1891 c 140 § 44; 1890 p 547 § 48; RRS § 11135. FORMER PART OF SECTION: 1939 c 116 § 1, part, now codified in RCW 84.40.220.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Severability--1997 c 429: See note following RCW 36.70A.3201.

Application--1997 c 3: "(1) Sections 101 through 126 of this act apply to taxes levied for collection in 1999 and thereafter.

(2) Sections 201 through 207 of this act apply to taxes levied for collection in 1998 and thereafter." [1997 c 3 § 501 (Referendum Bill No. 47, approved November 4, 1997).]

Severability--1997 c 3: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 3 § 502 (Referendum Bill No. 47, approved November 4, 1997).]

Part headings not law--1997 c 3: "Part headings used in this act are not any part of the law." [1997 c 3 § 503 (Referendum Bill No. 47, approved November 4, 1997).]

Referral to electorate--1997 c 3: "Except for section 401 of this act, the secretary of state shall submit this act to the people for their adoption and ratification, or rejection, at the next general election to be held in this state, in accordance with Article II, section 1 of the state Constitution and the laws adopted to facilitate its

operation." [1997 c 3 § 504.] 1997 c 3 (this act) was adopted and ratified by the people at the November 4, 1997, general election (Referendum Bill No. 47).

Effective date--Applicability--1980 c 155: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately and shall be effective for assessments made in 1980 and years thereafter." [1980 c 155 § 8.]

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability--Construction--1973 1st ex.s. c 187: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this 1973 amendatory act, or the application of the provision to other persons or circumstances is not affected: PROVIDED, That if the leasehold in lieu excise tax imposed by section 4 of this 1973 amendatory act is held invalid, the entirety of the act, except for section 3 and section 15, shall be null and void." [1973 1st ex.s. c 187 § 13.]

Severability--1972 ex.s. c 125: See note following RCW 84.40.045.

Savings--1971 ex.s. c 288: "The amendment or repeal of any statutes by this 1971 amendatory act shall not be construed as invalidating, abating or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed. Such amendment or repeals shall not affect the right of any person to make a claim for exemption during the calendar year 1971 pursuant to RCW 84.36.128." [1971 ex.s. c 288 § 12.]

Severability--1971 ex.s. c 288: "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 288 § 28.]

Severability--1971 ex.s. c 43: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 43 § 6.]

RCW 84.40.0301 Determination of value by public official--Review--Revaluation--Presumptions.

Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.

[1994 c 301 § 35; 1971 ex.s. c 288 § 2.]

Notes:

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.40.031 Valuation of timber and timberlands--Criteria established.

Based upon the study as directed by house concurrent resolution No. 10 of the thirty-seventh session of the legislature relating to the taxation of timber and timberlands, the legislature hereby establishes the criteria set forth in RCW 84.40.031 through 84.40.033 as standards for the valuation of timber and timberlands for tax purposes.

[1983 c 3 § 228; 1963 c 249 § 1.]

Notes:

Severability--1963 c 249: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of this act, or the application of the provisions to other persons or circumstances is not affected." [1963 c 249 § 6.]

RCW 84.40.032 Valuation of timber and timberlands--"Timberlands" defined and declared lands devoted to reforestation.

As used in RCW 84.40.031 through 84.40.033 "timberlands" means land primarily suitable and used for growing a continuous supply of forest products, whether such lands be cutover, selectively harvested, or contain merchantable or immature timber, and includes the timber thereon. Timberlands are lands devoted to reforestation within the meaning of Article VII, section 1 of the state Constitution as amended.

[1983 c 3 § 229; 1963 c 249 § 2.]

Notes:

Severability--1963 c 249: See note following RCW 84.40.031.

RCW 84.40.033 Valuation of timber and timberlands--Legislative findings.

It is hereby found and declared that:

- (1) Timber constitutes the primary renewable resource of this state.
- (2) It is the public policy of this state that timberlands be managed in such a way as to assure a continuous supply of forest products.
- (3) It is in the public interest that forest valuation and taxation policy encourage and permit timberland owners to manage their lands to sustain maximum production of raw materials for the forest industry, to maintain other public benefits, and to maintain a stable and equitable tax base.
- (4) Forest management entails continuous and accumulative burdens of taxes, protection, management costs, interest on investment, and risks of loss from fire, insects, disease and the elements over long periods of time prior to harvest and realization of income.
- (5) Existing timberland valuation and taxation procedures under the general property tax system are consistent with the public interest and the public policy herein set forth only when due consideration and recognition is given to all relevant factors in determining the true and fair value in money of each tract or lot of timberland.
- (6) To assure equality and uniformity of taxation of timberland, uniform principles should be applied for determining the true and fair value in money of such timberlands, taking into account all pertinent factors such as regional differences in species and growing conditions.
- (7) The true and fair value in money of timberlands must be determined through application of sound valuation principles based upon the highest and best use of such properties. The highest and best use of timberlands, whether cut-over, selectively harvested, or containing merchantable or immature timber, is to manage, protect and harvest them in a manner which will realize the greatest economic value and assure the maximum continuous supply of forest products. This requires that merchantable timber originally on timberlands be harvested gradually to maintain a continuous supply until immature timber reaches the optimum age or size for harvesting, that immature timber on timberlands be managed and protected for extensive periods until it reaches such optimum age or size and that such timberlands be continually

restocked as harvested.

(8) Reforestation entails an integrated forest management program which includes gradual harvesting of existing merchantable timber, management and protection of immature timber during its growth cycle until it reaches the optimum size or age for harvesting and a continual preparation and restocking of areas after harvest. Such management of timberlands is now generally followed and practiced in this state and it is in the public interest that such management be continued and encouraged.

(9) The prices at which merchantable timber is sold generally reflect values based upon immediate harvesting, and the prices at which both merchantable and immature timber are sold frequently reflect circumstances peculiar to the particular purchaser. Such prices generally make little or no allowance for the continuous and accumulative burdens of taxes, protection, management costs, interest on investment, and risks of loss from fire, insects, disease, and the elements which must be borne by the owner of timberlands over long periods of time prior to the time timber is harvested and income is realized. Such prices do not, therefore, provide a reliable measure of the true and fair value in money. Accordingly, both the public policy and the public interest of this state and sound principles of timber valuation require that in the determination of the true and fair value in money of such properties appropriate and full allowance be made for such continuous and accumulative burdens over the period of time between assessment and harvest.

[1963 c 249 § 3.]

Notes:

Severability--1963 c 249: See note following RCW 84.40.031.

RCW 84.40.036 Valuation of vessels--Apportionment.

(1) As used in this section, "apportionable vessel" means a ship or vessel which is:

(a) Engaged in interstate commerce;

(b) Engaged in foreign commerce; and/or

(c) Engaged exclusively in fishing, tendering, harvesting, and/or processing seafood products on the high seas or waters under the jurisdiction of other states.

(2) The value of each apportionable vessel shall be apportioned to this state based on the number of days or fractions of days that the vessel is within this state during the preceding calendar year: PROVIDED, That if the total number of days the vessel is within the limits of the state does not exceed one hundred twenty for the preceding calendar year, no value shall be apportioned to this state. For the purposes of this subsection (2), a fraction of a day means more than sixteen hours in a calendar day.

(3) Time during which an apportionable vessel is in the state for one or more of the following purposes shall not be considered as time within this state, if the length of time is reasonable for the purpose:

(a) Undergoing repair or alteration;

(b) Taking on or discharging cargo, passengers, or supplies; and

(c) Serving as a tug for a vessel under (a) or (b) of this subsection.

(4) Days during which an apportionable vessel leaves this state only while navigating the high seas in order to travel between points in this state shall be considered as days within this state.

[1998 c 335 § 6; 1986 c 229 § 2.]

Notes:

Effective date--1998 c 335: See note following RCW 84.12.200.

Application--1986 c 229: See note following RCW 84.36.080.

Listing of taxable ships and vessels with department: RCW 84.40.065.

Partial exemption for ships and vessels: RCW 84.36.080.

RCW 84.40.037 Valuation of computer software--Embedded software.

(1) Computer software, except embedded software, shall be valued in the first year of taxation at one hundred percent of the acquisition cost of the software and in the second year at fifty percent of the acquisition cost. Computer software, other than embedded software, shall have no value for purposes of property taxation after the second year.

(2) Embedded software is a part of the computer system or other machinery or equipment in which it is housed and shall be valued in the same manner as the machinery or equipment.

[1991 sp.s. c 29 § 4.]

Notes:

Findings, intent--Severability--Application--1991 sp.s. c 29: See notes following RCW 84.04.150.

RCW 84.40.038 Petition county board of equalization--Limitation on changes to time limit--Waiver of filing deadline--Direct appeal to state board of tax appeals.

(1) The owner or person responsible for payment of taxes on any property may petition the county board of equalization for a change in the assessed valuation placed upon such property by the county assessor or for any other reason specifically authorized by statute. Such petition must be made on forms prescribed or approved by the department of revenue and any petition not conforming to those requirements or not properly completed shall not be considered by the board. The petition must be filed with the board on or before July 1st of the year of the assessment or determination, within thirty days after the date an assessment, value change notice, or other notice has been mailed, or within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. If a county legislative authority sets a time limit, the authority may not change the limit for three years from the adoption of the limit.

(2) The board of equalization may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause for the late filing. The decision of the board of equalization regarding a waiver of the filing deadline is final and not appealable under RCW 84.08.130. Good cause may be shown by one or more of the following events or circumstances:

(a) Death or serious illness of the taxpayer or his or her immediate family;

(b) The taxpayer was absent from the address where the taxpayer normally receives the assessment or value change notice, was absent for more than fifteen days of the days allowed in subsection (1) of this section before the filing deadline, and the filing deadline is after July 1;

(c) Incorrect written advice regarding filing requirements received from board of equalization staff, county assessor's staff, or staff of the property tax advisor designated under RCW 84.48.140;

(d) Natural disaster such as flood or earthquake;

(e) Delay or loss related to the delivery of the petition by the postal service, and documented by the postal service; or

(f) Other circumstances as the department may provide by rule.

(3) The owner or person responsible for payment of taxes on any property may request that the appeal be heard by the state board of tax appeals without a hearing by the county board of equalization when the assessor, the owner or person responsible for payment of taxes on the property, and a majority of the county board of equalization agree that a direct appeal to the state board of tax appeals is appropriate. The state board of tax appeals may reject the appeal, in which case the county board of equalization shall consider the appeal under RCW 84.48.010. Notice of such a rejection, together with the reason therefor, shall be provided to the affected parties and the county board of equalization within thirty days of receipt of the direct appeal by the state board.

[2001 c 185 § 11; 1997 c 294 § 1; 1994 c 123 § 4; 1992 c 206 § 11; 1988 c 222 § 19.]

NOTES:

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Applicability--1994 c 123: See note following RCW 84.36.815.

Effective date--1992 c 206: See note following RCW 82.04.170.

Effective date--1988 c 222: See note following RCW 84.40.040.

RCW 84.40.039 Reducing valuation after government restriction--Petitioning assessor--Establishing new valuation--Notice--Appeal--Refund.

(1) The owner or person responsible for payment of taxes on any real property may petition the assessor for a reduction in the assessed value of the real property at any time within three years of adoption of a restriction by a government entity.

(2) Notwithstanding the revaluation cycle for the county, the assessor shall reconsider the valuation of the real property within one hundred twenty days of the filing of a petition under subsection (1) of this section. If the new valuation is established for the real property after this review, the assessor shall notify the property owner in the manner provided in RCW 84.40.045. Unless the real property would otherwise be revalued that year as a result of the revaluation cycle or new construction, the valuation of the real property shall not be increased as a result of this revaluation. If the new valuation is established after June 1st in any year, the new valuation shall be used for purposes of imposing property taxes in the following year, but the property owner shall be eligible for a refund under RCW 84.69.020.

(3) A new valuation established under this section may be appealed under RCW 84.40.038.

(4) If the assessor reduces the valuation of real property using the process under this section, the property owner shall be entitled to a refund on property taxes paid on this property calculated as follows:

(a) A property owner is entitled to receive a refund for each year after the restriction was adopted, but not to exceed three years, that the taxpayer paid property taxes on the real property based upon the prior higher valuation; and

(b) The amount of the refund in each year shall be the amount of reduced valuation on the real property for that year, multiplied by the rate of property taxes imposed on the property in that year.

(5) As used in this section, "restriction" means a limitation, requirement, regulation, or restriction that limits the use of the property, including those imposed by the application of ordinances, resolutions, rules, regulations, policies, statutes, and conditions of land use approval.

[1998 c 306 § 1.]

RCW 84.40.040 Time and manner of listing.

The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. The assessor shall also complete the duties of listing and placing valuations on all property by May 31st of each year, except that the listing and valuation of construction and mobile homes under RCW 36.21.080 and 36.21.090 shall be completed by August 31st of each year, and in the following manner, to wit:

The assessor shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter one hundred percent of the true and fair value of such land and value of such improvements, together with the total of such one hundred percent valuations, opposite each description of property on the assessment list and tax roll.

The assessor shall make an alphabetical list of the names of all persons in the county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the standard form prescribed by the department of revenue, which statement and list shall include, if required by the form, the year of acquisition and total original cost of personal property in each category of the prescribed form, and shall be signed and verified under penalty of perjury by the person listing the property: PROVIDED, That the assessor may list and value improvements on publicly owned land in the same manner as real property is listed and valued, including conformance with the revaluation program required under chapter 84.41 RCW. Such list and statement shall be filed on or before the last day of April. The assessor shall on or before the 1st day of January of each year mail a notice to all such persons at their last known address that such statement and list is required, such notice to be accompanied by the form on which the statement or list is to be made: PROVIDED, That the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter one hundred percent of the same on the assessment

roll opposite the name of the party assessed; and in making such entry in the assessment list, the assessor shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of the party's residence or place of business. The assessor may, after giving written notice of the action to the person to be assessed, add to the assessment list any taxable property which should be included in such list.

[2001 c 187 § 18; 1997 c 3 § 106 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 15; 1982 1st ex.s. c 46 § 5; 1973 1st ex.s. c 195 § 97; 1967 ex.s. c 149 § 36; 1961 c 15 § 84.40.040. Prior: 1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1897 c 71 § 46, part; 1895 c 176 § 5, part; 1893 c 124 § 48, part; 1891 c 140 § 48, part; RRS § 11140, part.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1988 c 222: "Sections 15, 17, 19, 20, 21, 28, and 30 of this act shall take effect January 1, 1989." [1988 c 222 § 35.]

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.042 Valuation and assessment of divided or combined property.

(1) When real property is divided in accordance with chapter 58.17 RCW, the assessor shall carefully investigate and ascertain the true and fair value of each lot and assess each lot on that same basis, unless specifically provided otherwise by law. For purposes of this section, "lot" has the same definition as in RCW 58.17.020.

(a) For each lot on which an advance tax deposit has been paid in accordance with RCW 58.08.040, the assessor shall establish the true and fair value by October 30 of the year following the recording of the plat, replat, altered plat, or binding site plan. The value established shall be the value of the lot as of January 1 of the year the original parcel of real property was last revalued. An additional property tax shall not be due on the land until the calendar year following the year for which the advance tax deposit was paid if the deposit was sufficient to pay the full amount of the taxes due on the property.

(b) For each lot on which an advance tax deposit has not been paid, the assessor shall establish the true and fair value not later than the calendar year following the recording of the plat, map, subdivision, or replat. For purposes of this section, "subdivision" means a division of land into two or more lots.

(c) For each subdivision, all current year and delinquent taxes and assessments on the entire tract must be paid in full in accordance with RCW 58.17.160 and 58.08.030. For purposes of this section, "current year taxes" means taxes that are collectible under RCW 84.56.010 subsequent to February 14.

(2) When the assessor is required by law to segregate any part or parts of real property, assessed before or after July 27, 1997, as one parcel or when the assessor is required by law to combine parcels of real property assessed before or after July 27, 1997, as two or more parcels, the assessor shall carefully investigate and ascertain the true and fair value of each part or parts of the real property and each combined parcel and assess each part or parts or each combined parcel on that same basis.

[1997 c 393 § 17.]

RCW 84.40.045 Notice of change in valuation of real property to be given taxpayer--Copy to person making payments pursuant to mortgage, contract, or deed of trust--Procedure--Penalty.

The assessor shall give notice of any change in the true and fair value of real property for the tract or lot of land and any improvements thereon no later than thirty days after appraisal: PROVIDED, That no such notice shall be mailed during the period from January 15 to February 15 of each year: PROVIDED FURTHER, That no notice need be sent with respect to changes in valuation of forest land made pursuant to chapter 84.33 RCW.

The notice shall contain a statement of both the prior and the new true and fair value, stating separately land and improvement values, and a brief statement of the procedure for appeal to the board of equalization and the time, date, and place of the meetings of the board.

The notice shall be mailed by the assessor to the taxpayer.

If any taxpayer, as shown by the tax rolls, holds solely a security interest in the real property which is the subject of the notice, pursuant to a mortgage, contract of sale, or deed of trust, such taxpayer shall, upon written request of the assessor, supply, within thirty days of receipt of such request, to the assessor the name and address of the person making payments pursuant to the mortgage, contract of sale, or deed of trust, and thereafter such person shall also receive a copy of the notice provided for in this section. Willful failure to comply with such request within the time limitation provided for herein shall make such taxpayer subject to a maximum civil penalty of five thousand dollars. The penalties provided for herein shall be recoverable in an action by the county prosecutor, and when recovered shall be deposited in the county current expense fund. The assessor shall make the request provided for by this section during the month of January.

[2001 c 187 § 19; 1997 c 3 § 107 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 36; 1977 ex.s. c 181 § 1; 1974 ex.s. c 187 § 8; 1972 ex.s. c 125 § 1; 1971 ex.s. c 288 § 16; 1967 ex.s. c 146 § 10.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Severability--1974 ex.s. c 187: See note following RCW 84.33.110.

Severability--1972 ex.s. c 125: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or

circumstances is not affected." [1972 ex.s. c 125 § 4.]

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.40.060 Assessment upon receipt of verified statement.

Upon receipt of the verified statement of personal property, the assessor shall assess the value of such property: PROVIDED, If any property is listed or assessed on or after the 31st day of May, the same shall be legal and binding as if listed and assessed before that time: PROVIDED, FURTHER, That any statement of taxable property which is not signed by the person listing the property and which is not verified under penalty of perjury shall not be accepted by the assessor nor shall it be considered in any way to constitute compliance, or an attempt at compliance, with the listing requirements of this chapter.

[1988 c 222 § 16; 1967 ex.s. c 149 § 37; 1961 c 15 § 84.40.060. Prior: 1939 c 206 § 17; 1925 ex.s. c 130 § 58; 1897 c 71 § 47; 1893 c 124 § 49; 1891 c 140 § 49; 1890 p 548 § 49; RRS § 11141.]

Notes:

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.065 Listing of taxable ships and vessels with department--Assessment--Rights of review.

(1) Every individual, corporation, association, partnership, trust, and estate shall list with the department of revenue all ships and vessels which are subject to their ownership, possession, or control and which are not entirely exempt from property taxation, and such listing shall be subject to the same requirements and penalties provided in this chapter for all other personal property in the same manner as provided in this chapter, except as may be specifically provided otherwise with respect to ships and vessels.

(2) The listing of ships and vessels shall be accomplished in the manner and upon forms prescribed by the department. Upon listing, the department shall assign a tax identification number for each vessel listed.

(3) The department shall assess all ships and vessels and shall, on or before January 31st of each year, mail to the owner of a ship or vessel, or to the person listing the ship or vessel if different from the owner, a notice showing the valuation of the ship or vessel assessed. Taxes due the following year shall be based upon the valuation. On or after February 15, but no later than thirty days before April 30, the department shall mail to the owner of a ship or vessel, or to the person listing the ship or vessel if different from the owner, a tax statement showing the valuation for the previous year of the ship or vessel assessed and the amount of tax owed for the current year.

(4) Any ship or vessel owner, or person listing the ship or vessel if different from the owner, disputing the assessment or disputing whether the ship or vessel is subject to taxation under this section shall have the same rights of review as any other ship or vessel owner subject to the excise tax contained in chapter 82.49 RCW in accordance with RCW 82.49.060.

[1993 c 33 § 2; 1986 c 229 § 3; 1984 c 250 § 5. Formerly RCW 84.08.200.]

Notes:

Effective date--1993 c 33: See note following RCW 82.49.060.

Application--1986 c 229: See note following RCW 84.36.080.

Collection of ad valorem taxes: RCW 84.56.440.

Partial exemption for ships and vessels: RCW 84.36.080.

Valuation of vessels--Apportionment: RCW 84.40.036.

RCW 84.40.070 Companies, associations--Listing.

The president, secretary or principal accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this title, shall make out and deliver to the assessor a sworn statement of its property, setting forth particularly--First, the name and location of the company or association; second, the real property of the company or association, and where situated; third, the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

[1961 c 15 § 84.40.070. Prior: 1925 ex.s. c 130 § 27; 1897 c 71 § 20; 1893 c 124 § 20; 1891 c 140 § 20; 1890 p 538 § 21; Code 1881 § 2839; RRS § 11131.]

RCW 84.40.080 Listing omitted property or improvements.

An assessor shall enter on the assessment roll in any year any property shown to have been omitted from the assessment roll of any preceding year, at the value for the preceding year, or if not then valued, at such value as the assessor shall determine for the preceding year, and such value shall be stated separately from the value of any other year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section. No such assessment shall be made in any case where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes for the year in which the assessment is made without penalty or interest. In the assessment of personal property, the assessor shall assess the omitted value not reported by the taxpayer as evidenced by an inspection of either the property or the books and records of said taxpayer by the assessor.

[1995 c 134 § 14. Prior: 1994 c 301 § 37; 1994 c 124 § 21; 1973 2nd ex.s. c 8 § 1; 1961 c 15 § 84.40.080; prior: 1951 1st ex.s. c 8 § 1; 1925 ex.s. c 130 § 59; 1897 c 71 § 48; RRS § 11142.]

RCW 84.40.085 Limitation period for assessment of omitted property or

value--Notification to taxpayer of omission--Procedure.

No omitted property or omitted value assessment shall be made for any period more than three years preceding the year in which the omission is discovered. The assessor, upon discovery of such omission, shall forward a copy of the amended personal property affidavit along with a letter of particulars informing the taxpayer of the findings and of the taxpayer's right of appeal to the county board of equalization. Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on the omitted property or omitted value assessments.

[1994 c 124 § 22; 1973 2nd ex.s. c 8 § 2.]

RCW 84.40.090 Taxing districts to be designated--Separate assessments.

It shall be the duty of assessors, when assessing real or personal property, to designate the name or number of each taxing district in which each person and each description of property assessed is liable for taxes. When the real and personal property of any person is assessable in several taxing districts, the amount in each shall be assessed separately.

[1994 c 301 § 38; 1961 c 15 § 84.40.090. Prior: 1925 ex.s. c 130 § 62; 1897 c 71 § 51; 1893 c 124 § 52; 1891 c 140 § 52; 1890 p 551 § 57; RRS § 11145.]

RCW 84.40.110 Examination under oath--Default listing.

When the assessor shall be of opinion that the person listing property for himself or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his principal, according to his best judgment and information.

[1961 c 15 § 84.40.110. Prior: 1925 ex.s. c 130 § 24; 1897 c 71 § 17; 1893 c 124 § 17; 1891 c 140 § 17; 1890 p 535 § 15; Code 1881 § 2831; 1867 p 62 § 8; RRS § 11128.]

RCW 84.40.120 Oaths, who may administer--Criminal penalty for wilful false listing.

Any oath authorized to be administered under this title may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths. Any person wilfully making a false list, schedule or statement under oath shall be liable as in case of perjury.

[1961 c 15 § 84.40.120. Prior: 1925 ex.s. c 130 § 67; 1897 c 71 § 57; 1893 c 124 § 58; 1891 c 140 § 58; 1890 p 553 § 63; RRS § 11150.]

RCW 84.40.130 Penalty for failure or refusal to list--False or fraudulent listing, additional penalty.

(1) If any person or corporation shall fail or refuse to deliver to the assessor, on or before the date specified in RCW 84.40.040, a list of the taxable personal property which is required to be listed under this chapter, unless it is shown that such failure is due to reasonable cause and not due to wilful neglect, there shall be added to the amount of tax assessed against the taxpayer on account of such personal property five percent of the amount of such tax, not to exceed fifty dollars per calendar day, if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues not exceeding twenty-five percent in the aggregate. Such penalty shall be collected in the same manner as the tax to which it is added.

(2) If any person or corporation shall wilfully give a false or fraudulent list, schedule or statement required by this chapter, or shall, with intent to defraud, fail or refuse to deliver any list, schedule or statement required by this chapter, such person or corporation shall be liable for the additional tax properly due or, in the case of wilful failure or refusal to deliver such list, schedule or statement, the total tax properly due; and in addition such person or corporation shall be liable for a penalty of one hundred percent of such additional tax or total tax as the case may be. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section. A person or corporation giving a false list, schedule or statement shall not be subject to this penalty if it is shown that the misrepresentations contained therein are entirely attributable to reasonable cause. The taxes and penalties provided for in this subsection shall be recovered in an action in the name of the state of Washington on the complaint of the county assessor or the county legislative authority and shall, when collected, be paid into the county treasury to the credit of the current expense fund. The provisions of this subsection shall be additional and supplementary to any other provisions of law relating to recovery of property taxes.

[1988 c 222 § 17; 1967 ex.s. c 149 § 38; 1961 c 15 § 84.40.130. Prior: 1925 ex.s. c 130 § 51; 1897 c 71 § 41; 1893 c 124 § 41; 1891 c 140 § 41; 1890 p 546 § 45; Code 1881 § 2835; RRS § 11132.]

Notes:

Effective date--1988 c 222: See note following RCW 84.40.040.

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.150 Sick or absent persons--May report to board of equalization.

If any person required to list property for taxation and provide the assessor with the list, is prevented by sickness or absence from giving to the assessor such statement, such person or his or her agent having charge of such property, may, at any time before the close of the session of the board of equalization, make out and deliver to said board a statement of the same as required by this title, and the board shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the said board from any person who refused or neglected to make oath to his or her statement when required by the assessor as provided herein; nor from any person unless he or she makes and files with the said board an affidavit that he or she was absent

from his or her county, without design to avoid the listing of his or her property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose.

[1993 c 33 § 3; 1961 c 15 § 84.40.150. Prior: 1925 ex.s. c 130 § 66; 1897 c 71 § 55; 1893 c 124 § 56; 1891 c 141 § 56; 1890 p 553 § 62; RRS § 11149.]

Notes:

Effective date--1993 c 33: See note following RCW 82.49.060.

RCW 84.40.160 Manner of listing real estate--Maps.

The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make out in the plat and description book in numerical order a complete list of all lands or lots subject to taxation, showing the names and owners, if to him known and if unknown, so stated; the number of acres and lots or parts of lots included in each description of property and the value per acre or lot: PROVIDED, That the assessor shall give to each tract of land where described by metes and bounds a number, to be designated as Tax No., which said number shall be placed on the tax rolls to indicate that certain piece of real property bearing such number, and described by metes and bounds in the plat and description book herein mentioned, and it shall not be necessary to enter a description by metes and bounds on the tax roll of the county, and the assessor's plat and description book shall be kept as a part of the tax collector's records: AND PROVIDED, FURTHER, That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county assessor shall include and carry over in one item the equalized valuation of all lots in one block, or land in one section, listed consecutively, which belong to any one person, firm or corporation, and are situated within the same taxing district, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed, the equalized valuation must be extended and shown by item.

The assessor shall prepare and possess a complete set of maps drawn to indicate parcel configuration for lands in the county. The assessor shall continually update the maps to reflect transfers, conveyances, acquisitions, or any other transaction or event that changes the boundaries of any parcel and shall renumber the parcels or prepare new map pages for any portion of the maps to show combinations or divisions of parcels.

[1997 c 135 § 1; 1961 c 15 § 84.40.160. Prior: 1925 ex.s. c 130 § 54; 1901 c 79 § 1; 1899 c 141 § 3; 1897 c 71 § 43; 1895 c 176 § 4; 1893 c 124 § 45; 1891 c 140 § 45; 1890 p 548 § 49; RRS § 11137.]

RCW 84.40.170 Plat of irregular subdivided tracts--Notice to owner--Surveys--Costs.

(1) In all cases of irregular subdivided tracts or lots of land other than any regular government subdivision the assessor shall outline a plat of such tracts or lots and notify the owner or owners thereof with a request to have the same surveyed by the county engineer, and cause the same to be platted into numbered (or lettered) lots or tracts. If any county has in its possession the correct field notes of any such tract or lot of land a new survey shall not be necessary and such tracts may be mapped from such field notes. In case the owner of such tracts or lots neglects or refuses to have the same surveyed or platted, the assessor shall notify the county legislative authority in and for the county, who may order and direct the county engineer to make the proper survey and plat of the tracts and lots. A plat shall be made on which said tracts or lots of land shall be accurately described by lines, and numbered (or lettered), which numbers (or letters) together with number of the section, township and range shall be distinctly marked on such plat, and the field notes of all such tracts or lots of land shall describe each tract or lot according to the survey, and such tract or lot shall be numbered (or lettered) to correspond with its number (or letter) on the map. The plat shall be given a designated name by the surveyor thereof. When the survey, plat, field notes and name of plat, shall have been approved by the county legislative authority, the plat and field notes shall be filed and recorded in the office of the county auditor, and the description of any tract or lot of land described in said plats by number (or letter), section, township and range, shall be a sufficient and legal description for revenue and all other purposes.

(2) Upon the request of eighty percent of the owners of the property to be surveyed and the approval of the county legislative authority, the county assessor may charge for actual costs and file a lien against the subject property if the costs are not repaid within ninety days of notice of completion, which may be collected as if such charges had been levied as a property tax.

[1994 c 301 § 39; 1994 c 124 § 23; 1961 c 15 § 84.40.170. Prior: 1925 ex.s. c 130 § 53; 1901 c 124 §§ 1, 2, 3; 1891 c 140 § 45; RRS § 11136.]

Notes:

Reviser's note: This section was amended by 1994 c 124 § 23 and by 1994 c 301 § 39, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

RCW 84.40.175 Listing of exempt property--Proof of exemption--Valuation of publicly owned property.

At the time of making the assessment of real property, the assessor shall enter each description of property exempt under the provisions of chapter 84.36 RCW, and value and list the same in the manner and subject to the same rule as the assessor is required to assess all other property, designating in each case to whom such property belongs. However, with respect to publicly owned property exempt from taxation under provisions of RCW 84.36.010, the assessor shall value only such property as is leased to or occupied by a private person under an agreement allowing such person to occupy or use such property for a private purpose when a request for such valuation is received from the department of revenue or the lessee of such property for use

in determining the taxable rent as provided for in chapter 82.29A RCW: PROVIDED FURTHER, That this section shall not prohibit any assessor from valuing any public property leased to or occupied by a private person for private purposes.

[1994 c 124 § 24; 1986 c 285 § 3; 1975-'76 2nd ex.s. c 61 § 15; 1961 c 15 § 84.40.175. Prior: 1925 ex.s. c 130 § 9; 1891 c 140 § 5; 1890 p 532 § 5; RRS § 11113. Formerly RCW 84.36.220.]

Notes:

Effective date--Severability--1975-'76 2nd ex.s. c 61: See RCW 82.29A.900 and 82.29A.910.
Leasehold excise tax: Chapter 82.29A RCW.

RCW 84.40.178 Exempt residential property--Maintenance of assessed valuation--Notice of change.

The assessor shall maintain an assessed valuation in accordance with the approved revaluation cycle for a residence owned by a person qualifying for exemption under RCW 84.36.381 in addition to the valuation required under RCW 84.36.381(6). Upon a change in the true and fair value of the residence, the assessor shall notify the person qualifying for exemption under RCW 84.36.381 of the new true and fair value and that the new true and fair value will be used to compute property taxes if the property fails to qualify for exemption under RCW 84.36.381.

[1995 1st sp.s. c 8 § 3.]

Notes:

Application--Severability--Effective date--1995 1st sp.s. c 8: See notes following RCW 84.36.381.

RCW 84.40.185 Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.

Every individual, corporation, limited liability company, association, partnership, trust, or estate shall list all personal property in his or its ownership, possession, or control which is subject to taxation pursuant to the provisions of this title. Such listing shall be made and delivered in accordance with the provisions of this chapter.

[1995 c 318 § 5; 1967 ex.s. c 149 § 41.]

Notes:

Effective date--1995 c 318: See note following RCW 82.04.030.
Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.
Savings--1967 ex.s. c 149: See RCW 82.98.035.
Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.190 Statement of personalty to be delivered to assessor--Signatures--Liability.

Every person required by this title to list property shall make out and deliver to the assessor, or to the department as required by RCW 84.40.065, either in person, by mail, or by

electronic transmittal, a statement, verified under penalty of perjury, of all the personal property in his or her possession or under his or her control, and which, by the provisions of this title, he or she is required to list for taxation, either as owner or holder thereof. Each list, schedule or statement required by this chapter shall be signed by the individual if the person required to make the same is an individual; by the president, vice-president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized to so act if the person required to make the same is a corporation; by a responsible and duly authorized member or officer having knowledge of its affairs, if the person required to make the same is a partnership or other unincorporated organization; or by the fiduciary, if the person required to make the same is a trust or estate. The list, schedule, or statement may be made and signed for the person required to make the same by an agent who is duly authorized to do so by a power of attorney filed with and approved by the assessor. When any list, schedule, or statement is made and signed by such agent, the principal required to make out and deliver the same shall be responsible for the contents and the filing thereof and shall be liable for the penalties imposed pursuant to RCW 84.40.130. No person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any of the property of any company, association or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the department of revenue, or as otherwise required by law.

[2001 c 185 § 13; 1993 c 33 § 4; 1967 ex.s. c 149 § 39; 1961 c 15 § 84.40.190. Prior: 1945 c 56 § 1; 1925 ex.s. c 130 § 22; 1897 c 71 § 15; 1893 c 124 § 15; 1891 c 140 § 15; 1890 p 535 § 15; Code 1881 § 2834; Rem. Supp. 1945 § 11126.]

NOTES:

Effective date--1993 c 33: See note following RCW 82.49.060.

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.200 Listing of personalty on failure to obtain statement--Statement of valuation to person assessed or listing--Exemption.

(1) In all cases of failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property and assess the same at such amount as he or she believes to be the true value thereof.

(2) The assessor, in all cases of the assessment of personal property, shall deliver or mail to the person assessed, or to the person listing the property, a copy of the statement of property hereinbefore required, showing the valuation of the property so listed.

(3) This section does not apply to the listing required under RCW 84.40.065.

[1993 c 33 § 5; 1987 c 319 § 3; 1961 c 15 § 84.40.200. Prior: 1939 c 206 § 18; 1925 ex.s. c 130 § 64; 1897 c 71 § 53; 1893 c 124 § 54; 1891 c 140 § 54; 1890 p 551 § 59; RRS § 11147.]

Notes:

Effective date--1993 c 33: See note following RCW 82.49.060.

RCW 84.40.210 Personality of manufacturer, listing procedure, statement--"Manufacturer" defined.

Every person who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose.

[1961 c 168 § 1; 1961 c 15 § 84.40.210. Prior: 1939 c 66 § 1; 1927 c 282 § 1; 1925 ex.s. c 130 § 26; 1921 c 60 § 1; 1897 c 71 § 19; 1893 c 124 § 19; 1891 c 140 § 19; 1890 p 538 § 20; RRS § 11130.]

RCW 84.40.220 Merchant's personalty held for sale--Consignment from out of state--Nursery stock assessable as growing crops.

Whoever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he is by this title required to make out and to deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The growing stock of nurserymen, which is owned by the original producer thereof or which has been held or possessed by the nurserymen for one hundred eighty days or more, shall, whether personal or real property, be considered the same as growing crops on cultivated lands: PROVIDED, That the nurserymen be licensed by the department of agriculture: PROVIDED FURTHER, That an original producer, within the meaning of this section, shall include a person who, beginning with seeds, cuttings, bulbs, corms, or any form of immature plants, grows such plants in the course of their development into either a marketable partially grown product or a marketable consumer product.

[1974 ex.s. c 83 § 1; 1971 ex.s. c 18 § 1; 1961 c 15 § 84.40.220. Prior: 1939 c 116 § 1; 1925 ex.s. c 130 § 25; 1897 c 71 § 18; 1893 c 124 § 18; 1891 c 140 § 18; 1890 p 537 § 19; Code 1881 § 2839; RRS § 11129. Formerly RCW 84.40.030, part, and 84.40.220.]

RCW 84.40.230 Contract to purchase public land.

When any real property is sold on contract by the United States of America, the state, or any county or municipality, and the contract expresses or implies that the vendee is entitled to the possession, use, benefits and profits thereof and therefrom so long as the vendee complies with the terms of the contract, it shall be deemed that the vendor retains title merely as security for the fulfillment of the contract, and the property shall be assessed and taxed in the same manner as other similar property in private ownership is taxed, and the tax roll shall contain, opposite the description of the property so assessed the following notation: "Subject to title remaining in the vendor" or other notation of similar significance. No foreclosure for delinquent taxes nor any deed issued pursuant thereto shall extinguish or otherwise affect the title of the vendor. In any case under former law where the contract and not the property was taxed no deed of the property described in such contract shall ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described thereon are fully paid.

[1994 c 124 § 25; 1961 c 15 § 84.40.230. Prior: 1947 c 231 § 1; 1941 c 79 § 1; 1925 ex.s. c 137 § 33; 1897 c 71 § 26; 1893 c 124 § 26; 1891 c 140 § 26; 1890 p 540 § 25; Rem. Supp. 1947 § 11133.]

RCW 84.40.240 Annual list of lands sold or contracted to be sold to be furnished assessor.

The assessor of each county shall, on or before the first day of January of each year, obtain from the department of natural resources, and from the local land offices of the state, lists of public lands sold or contracted to be sold during the previous year in his county, and certify them for taxation, together with the various classes of state lands sold during the same year, and it shall be the duty of the department of natural resources to certify a list or lists of all public lands sold or contracted to be sold during the previous year, on application of the assessor of any county applying therefor.

[1961 c 15 § 84.40.240. Prior: 1939 c 206 § 10; 1925 ex.s. c 130 § 10; 1897 c 71 § 91; 1893 c 124 § 94; 1891 c 140 § 26; 1890 p 540 § 25; RRS § 11114.]

RCW 84.40.315 Federal agencies and property taxable when federal law permits.

Notwithstanding the provisions of RCW 84.36.010 or anything to the contrary in the laws of the state of Washington, expressed or implied, the United States and its agencies and instrumentalities and their property are hereby declared to be taxable, and shall be taxed under the existing laws of this state or any such laws hereafter enacted, whenever and in such manner as such taxation may be authorized or permitted under the laws of the United States.

[1961 c 15 § 84.40.315. Prior: 1945 c 142 § 1; Rem. Supp. 1945 § 11150-1. Formerly RCW 84.08.180.]

RCW 84.40.320 Detail and assessment lists to board of equalization.

The assessor shall add up and note the amount of each column in the detail and assessment lists in such manner as prescribed or approved by the state department of revenue, as will provide a convenient and permanent record of assessment. The assessor shall also make, under proper headings, a certification of the assessment rolls and on the 15th day of July shall file the same with the clerk of the county board of equalization for the purpose of equalization by the said board. Such certificate shall be verified by an affidavit, substantially in the following form:

State of Washington, County, ss.

I,, Assessor, do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year 19. . ., so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case, except as otherwise provided by law, one hundred percent of the true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe.

., Assessor.

Subscribed and sworn to before me this day of, 19. . .
(L. S.), Auditor of county.

PROVIDED, That the failure of the assessor to complete the certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county board of equalization, the same shall be delivered to the county assessor.

[1988 c 222 § 18; 1975 1st ex.s. c 278 § 195; 1973 1st ex.s. c 195 § 98; 1961 c 15 § 84.40.320. Prior: 1937 c 121 § 1; 1925 ex.s. c 130 § 65; 1897 c 71 § 54; 1893 c 124 § 55; 1891 c 140 § 55; 1890 p 552 § 60; RRS § 11148.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 84.40.335 Lists, schedules or statements to contain declaration that falsification subject to perjury.

Any list, schedule or statement required by this chapter shall contain a written declaration that any person signing the same and knowing the same to be false shall be subject to the penalties of perjury.

[1967 ex.s. c 149 § 42.]

Notes:

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.340 Verification by assessor of any list, statement, or schedule--Confidentiality, penalty.

For the purpose of verifying any list, statement, or schedule required to be furnished to the assessor by any taxpayer, any assessor or his trained and qualified deputy at any reasonable time may visit, investigate and examine any personal property, and for this purpose the records, accounts and inventories also shall be subject to any such visitation, investigation and examination which shall aid in determining the amount and valuation of such property. Such powers and duties may be performed at any office of the taxpayer in this state, and the taxpayer shall furnish or make available all such information pertaining to property in this state to the assessor although the records may be maintained at any office outside this state.

Any information or facts obtained pursuant to this section shall be used by the assessor only for the purpose of determining the assessed valuation of the taxpayer's property: PROVIDED, That such information or facts shall also be made available to the department of revenue upon request for the purpose of determining any sales or use tax liability with respect to personal property, and except in a civil or criminal judicial proceeding or an administrative proceeding in respect to penalties imposed pursuant to RCW 84.40.130, to such sales or use taxes, or to the assessment or valuation for tax purposes of the property to which such information and facts relate, shall not be disclosed by the assessor or the department of revenue without the permission of the taxpayer to any person other than public officers or employees whose duties relate to valuation of property for tax purposes or to the imposition and collection of sales and use taxes, and any violation of this secrecy provision shall constitute a gross misdemeanor.

[1997 c 239 § 3; 1973 1st ex.s. c 74 § 1; 1967 ex.s. c 149 § 40; 1961 ex.s. c 24 § 6.]

Notes:

Effective date--1967 ex.s. c 149: See note following RCW 82.04.050.

Savings--1967 ex.s. c 149: See RCW 82.98.035.

Severability--1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.40.343 Mobile homes--Identification of.

In the assessment of any mobile home, the assessment record shall contain a description of the mobile home including the make, model, and serial number. The property tax roll shall identify any mobile home.

[1985 c 395 § 8.]

RCW 84.40.344 Mobile homes--Avoidance of payment of tax--Penalty.

Every person who wilfully avoids the payment of personal property taxes on mobile homes subject to such tax under the laws of this state shall be guilty of a misdemeanor.

[1971 ex.s. c 299 § 75.]

Notes:

Effective date--1971 ex.s. c 299: See RCW 82.50.901(3).

Severability--1971 ex.s. c 299: See note following RCW 82.04.050.

RCW 84.40.350 Assessment and taxation of property losing exempt status.

Real property, previously exempt from taxation, shall be assessed and taxed as provided in RCW 84.40.350 through 84.40.390 when transferred to private ownership by any exempt organization including the United States of America, the state or any political subdivision thereof by sale or exchange or by a contract under conditions provided for in RCW 84.40.230 or when the property otherwise loses its exempt status.

[1984 c 220 § 13; 1971 ex.s. c 44 § 2.]

RCW 84.40.360 Loss of exempt status--Property subject to pro rata portion of taxes for remainder of year.

Property which no longer retains its exempt status shall be subject to a pro rata portion of the taxes allocable to the remaining portion of the year after the date that the property lost its exempt status. If a portion of the property has lost its exempt status, only that portion shall be subject to tax under this section.

[1984 c 220 § 14; 1971 ex.s. c 44 § 3.]

RCW 84.40.370 Loss of exempt status--Valuation date--Extension on rolls.

The assessor shall list the property and assess it with reference to its value on the date the property lost its exempt status unless such property has been previously listed and assessed. He shall extend the taxes on the tax roll using the rate of percent applicable as if the property had been assessed in the previous year.

[1984 c 220 § 15; 1971 ex.s. c 44 § 4.]

RCW 84.40.380 Loss of exempt status--When taxes due and payable--Dates of delinquency--Interest.

All taxes made payable pursuant to the provisions of RCW 84.40.350 through 84.40.390 shall be due and payable to the county treasurer on or before the thirtieth day of April in the event the date of execution of the instrument of transfer occurs prior to that date unless the time of payment is extended under the provisions of RCW 84.56.020. Such taxes shall be due and payable on or before the thirty-first day of October in the event the date the property lost its

exempt status is subsequent to the thirtieth day of April but prior to the thirty-first day of October. In all other cases such taxes shall be due and payable within thirty days after the date the property lost its exempt status. In no case, however, shall the taxes be due and payable less than thirty days from the date the property lost its exempt status. All taxes due and payable after the dates herein shall become delinquent, and interest at the rate specified in RCW 84.56.020 for delinquent property taxes shall be charged upon such unpaid taxes from the date of delinquency until paid.

[1984 c 220 § 16; 1971 ex.s. c 44 § 5.]

RCW 84.40.390 Loss of exempt status--Taxes constitute lien on property.

Taxes made due and payable under RCW 84.40.350 through 84.40.390 shall be a lien on the property from the date the property lost its exempt status.

[1984 c 220 § 17; 1971 ex.s. c 44 § 6.]

RCW 84.40.405 Rules for agricultural products and business inventories.

The department of revenue shall promulgate such rules and regulations, and prescribe such procedures as it deems necessary to carry out RCW 84.36.470 and 84.36.477.

[2001 c 187 § 20; 2000 c 103 § 28; 1985 c 7 § 156; 1983 1st ex.s. c 62 § 10; 1974 ex.s. c 169 § 9.]

NOTES:

Application--2001 c 187: See note following RCW 84.40.020.

Short title--Intent--Effective dates--Applicability--1983 1st ex.s. c 62: See notes following RCW 84.36.477.

Severability--Effective date--Intent--1974 ex.s. c 169: See notes following RCW 82.04.444.

RCW 84.40.410 Valuation and assessment of certain leasehold interests.

A leasehold interest consisting of three thousand or more residential and recreational lots that are or may be subleased for residential and recreational purposes, together with any improvements thereon, shall be assessed and taxed in the same manner as privately owned real property. The sublessee of each lot, or the lessee if not subleased, is liable for the property tax on the lot and improvements thereon. If property tax for a lot or improvements thereon remains unpaid for more than three years from the date of delinquency, including any property taxes that are delinquent as of July 22, 2001, the county treasurer may proceed to collect the tax in the same manner as for other property, except that the lessor's interest in the property shall not be extinguished as a result of any action for the collection of tax. Collection of property taxes assessed on any such lot shall be enforceable by foreclosure proceedings against any improvement located on such lot, in accordance with real property foreclosure proceedings authorized in chapter 84.64 RCW. Collection of property taxes assessed against any mobile home located on any such lot shall proceed in the same manner as with mobile homes located on private property.

[2001 c 26 § 3.]

NOTES:

Application--2001 c 26 §§ 2 and 3: "Sections 2 and 3 of this act apply to taxes levied for collection in 2002 and thereafter." [2001 c 26 § 5.]

Chapter 84.41 RCW
REVALUATION OF PROPERTY

Sections

84.41.010	Declaration of policy.
84.41.020	Scope of chapter.
84.41.030	Revaluation program to be on continuous basis--Revaluation schedule--Effect of other proceedings on valuation.
84.41.041	Physical inspection and valuation of taxable property required--Adjustments during intervals based on statistical data.
84.41.050	Budget, levy, to provide funds.
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84.41.130	Assessor's annual reports.

RCW 84.41.010 Declaration of policy.

Recent comprehensive studies by the legislative council have disclosed gross inequality and nonuniformity in valuation of real property for tax purposes throughout the state. Serious nonuniformity in valuations exists both between similar property within the various taxing districts and between general levels of valuation of the various counties. Such nonuniformity results in inequality in taxation contrary to standards of fairness and uniformity required and established by the Constitution and is of such flagrant and widespread occurrence as to constitute a grave emergency adversely affecting state and local government and the welfare of all the people.

Traditional public policy of the state has vested large measure of control in matters of property valuation in county government, and the state hereby declares its purpose to continue such policy. However, present statutes and practices thereunder have failed to achieve the measure of uniformity required by the Constitution; the resultant widespread inequality and nonuniformity in valuation of property can and should no longer be tolerated. It thus becomes necessary to require general revaluation of property throughout the state.

[1961 c 15 § 84.41.010. Prior: 1955 c 251 § 1.]

RCW 84.41.020 Scope of chapter.

This chapter does not, and is not intended to affect procedures whereby taxes are imposed either for local or state purposes. This chapter concerns solely the administrative procedures by which the true and fair value in money of property is determined. The process of valuation, which is distinct and separate from the process of levying and imposing a tax, does not result either in the imposition of a tax or the determination of the amount of a tax. This chapter is intended to, and applies only to procedures and methods whereby the value of property is ascertained.

[1961 c 15 § 84.41.020. Prior: 1955 c 251 § 2.]

RCW 84.41.030 Revaluation program to be on continuous basis--Revaluation schedule--Effect of other proceedings on valuation.

Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable real property within the county at least once each four years and physical inspection of all taxable real property within the county at least once each six years. Each county assessor may disregard any program of revaluation, if requested by a property owner, and change, as appropriate, the valuation of real property upon the receipt of a notice of decision received under RCW 36.70B.130, *90.60.160, or chapter 35.22, 35.63, 35A.63, or 36.70 RCW pertaining to the value of the real property.

[1996 c 254 § 7; 1982 1st ex.s. c 46 § 1; 1971 ex.s. c 288 § 6; 1961 c 15 § 84.41.030. Prior: 1955 c 251 § 3.]

NOTES:

*Reviser's note: RCW 90.60.160 was decodified September 2001.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.41.041 Physical inspection and valuation of taxable property required--Adjustments during intervals based on statistical data.

Each county assessor shall cause taxable real property to be physically inspected and valued at least once every six years in accordance with RCW 84.41.030, and in accordance with a plan filed with and approved by the department of revenue. Such revaluation plan shall provide that a reasonable portion of all taxable real property within a county shall be revalued and these newly-determined values placed on the assessment rolls each year. The department may approve a plan that provides that all property in the county be revalued every two years. If the revaluation plan provides for physical inspection at least once each four years, during the intervals between each physical inspection of real property, the valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data. If the revaluation plan provides for physical inspection less frequently than once each four years, during the intervals between each physical inspection of real property, the valuation of such property shall be adjusted to its current true and fair value, such adjustments to

be made once each year and to be based upon appropriate statistical data.

The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property within the past five years, the cost and characteristics of any improvement on the property and other facts necessary for appraisal of the property.

[2001 c 187 § 21; 1997 c 3 § 108 (Referendum Bill No. 47, approved November 4, 1997); 1987 c 319 § 4; 1982 1st ex.s. c 46 § 2; 1979 ex.s. c 214 § 9; 1974 ex.s. c 131 § 2.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.41.050 Budget, levy, to provide funds.

Each county assessor in budgets hereafter submitted, shall make adequate provision to effect county-wide revaluations as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter.

[1961 c 15 § 84.41.050. Prior: 1955 c 251 § 5.]

RCW 84.41.060 Assistance by department of revenue at request of assessor.

Any county assessor may request special assistance from the department of revenue in the valuation of property which either (1) requires specialized knowledge not otherwise available to the assessor's staff, or (2) because of an inadequate staff, cannot be completed by the assessor within the time required by this chapter. After consideration of such request the department of revenue shall advise the assessor that such request is either approved or rejected in whole or in part. Upon approval of such request, the department of revenue may assist the assessor in the valuation of such property in such manner as the department of revenue, in its discretion, considers proper and adequate.

[1975 1st ex.s. c 278 § 197; 1961 c 15 § 84.41.060. Prior: 1955 c 251 § 6.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.41.070 Finding of unsatisfactory progress--Notice--Duty of county legislative authority.

If the department of revenue finds upon its own investigation, or upon a showing by others, that the revaluation program for any county is not proceeding for any reason as herein directed, the department of revenue shall advise both the county legislative authority and the county assessor of such finding. Within thirty days after receiving such advice, the county

legislative authority, at regular or special session, either (1) shall authorize such expenditures as will enable the assessor to complete the revaluation program as herein directed, or (2) shall direct the assessor to request special assistance from the department of revenue for aid in effectuating the county's revaluation program.

[1994 c 301 § 40; 1975 1st ex.s. c 278 § 198; 1961 c 15 § 84.41.070. Prior: 1955 c 251 § 7.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.41.080 Contracts for special assistance.

Upon receiving a request from the county assessor, either upon his initiation or at the direction of the board of county commissioners, for special assistance in the county's revaluation program, the department of revenue may, before undertaking to render such special assistance, negotiate a contract with the board of county commissioners of the county concerned. Such contracts as are negotiated shall provide that the county will reimburse the state for fifty percent of the costs of such special assistance within three years of the date of expenditure of such costs. All such reimbursements shall be paid to the department of revenue for deposit to the state general fund. The department of revenue shall keep complete records of such contracts, including costs incurred, payments received, and services performed thereunder.

[1975 1st ex.s. c 278 § 199; 1961 c 15 § 84.41.080. Prior: 1955 c 251 § 8.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.41.090 Department to establish statistical methods--Publication of rules, regulations, and guides--Compliance required.

The department of revenue shall by rule establish appropriate statistical methods for use by assessors in adjusting the valuation of property between physical inspections. The department of revenue shall make and publish such additional rules, regulations and guides which it determines are needed to supplement materials presently published by the department of revenue for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by RCW 84.40.030 and in accordance with the applicable rules, regulations and valuation manuals published by the department of revenue.

[1982 1st ex.s. c 46 § 3; 1975 1st ex.s. c 278 § 200; 1961 c 15 § 84.41.090. Prior: 1955 c 251 § 9.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.41.100 Assessor may appoint deputies and engage expert appraisers.

See RCW 36.21.011.

RCW 84.41.110 Appraisers to act in advisory capacity.

Appraisers whose services may be obtained by contract or who may be assigned by the department of revenue to assist any county assessor shall act in an advisory capacity only, and valuations made by them shall not in any manner be binding upon the assessor, it being the intent herein that all valuations made pursuant to this chapter shall be made and entered by the assessor pursuant to law as directed herein.

[1975 1st ex.s. c 278 § 201; 1961 c 15 § 84.41.110. Prior: 1955 c 251 § 11.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.41.120 Assessor to keep records--Orders of department of revenue, compliance enjoined, remedies.

Each county assessor shall keep such books and records as are required by the rules and regulations of the department of revenue and shall comply with any lawful order, rule or regulation of the department of revenue.

Whenever it appears to the department of revenue that any assessor has failed to comply with any of the provisions of this chapter relating to his duties or the rules of the department of revenue made in pursuance thereof, the department of revenue, after a hearing on the facts, may issue an order directing such assessor to comply with such provisions of this chapter or rules of the department of revenue. Such order shall be mailed by registered mail to the assessor at the county court house. If, upon the expiration of fifteen days from the date such order is mailed, the assessor has not complied therewith or has not taken measures that will insure compliance within a reasonable time, the department of revenue may apply to a judge of the superior court or court commissioner of the county in which such assessor holds office, for an order returnable within five days from the date thereof to compel him to comply with such provisions of law or of the order of the department of revenue or to show cause why he should not be compelled so to do. Any order issued by the judge pursuant to such order to show cause shall be final. The remedy herein provided shall be cumulative and shall not exclude the department of revenue from exercising any powers or rights otherwise granted.

[1975 1st ex.s. c 278 § 202; 1961 c 15 § 84.41.120. Prior: 1955 c 251 § 12.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.41.130 Assessor's annual reports.

Each county assessor, before October 15th each year, shall prepare and submit to the department of revenue a detailed report of the progress made in the revaluation program in his or

her county to the date of the report and be made a matter of public record. Such report shall be submitted upon forms supplied by the department of revenue and shall consist of such information as the department of revenue requires.

[1998 c 245 § 171; 1975 1st ex.s. c 278 § 203; 1961 c 15 § 84.41.130. Prior: 1955 c 251 § 13.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Chapter 84.44 RCW TAXABLE SITUS

Sections

84.44.010	Situs of personalty generally.
84.44.020	Gas, electric, water companies--Mains and pipes, as personalty.
84.44.030	Lumber and sawlogs.
84.44.050	Personalty of automobile transportation companies--Vessels, boats and small craft.
84.44.080	Owner moving into state or to another county after January 1st.
84.44.090	Disputes over situs to be determined by department of revenue.

RCW 84.44.010 Situs of personalty generally.

Personal property, except such as is required in this title to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated.

[1994 c 301 § 41; 1961 c 15 § 84.44.010. Prior: 1925 ex.s. c 130 § 16; RRS § 11120; prior: 1897 c 71 § 9; 1893 c 124 § 9; 1891 c 140 § 9; 1890 p 533 § 8; 1871 p 39 § 9; 1869 p 179 § 9.]

RCW 84.44.020 Gas, electric, water companies--Mains and pipes, as personalty.

The personal property of gas, electric and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property.

[1961 c 15 § 84.44.020. Prior: 1925 ex.s. c 130 § 18; RRS § 11122; prior: 1897 c 71 § 11; 1893 c 124 § 11; 1891 c 140 § 11; 1890 p 534 § 10.]

RCW 84.44.030 Lumber and sawlogs.

Lumber and sawlogs shall be assessed and taxed in the county and taxing district where the same may be situated at noon on the first day of January of the assessment year: PROVIDED, That if any lumber or sawlogs shall, at said time, be in intrastate transit from one point to another within the state, the same shall be assessed and taxed in the county and taxing districts of their destination.

[1961 c 15 § 84.44.030. Prior: 1941 c 155 § 1; 1939 c 206 § 12; 1925 ex.s. c 130 § 13; Rem. Supp. 1941 § 11117; prior: 1907 c 108 § 3.]

RCW 84.44.050 Personality of automobile transportation companies--Vessels, boats and small craft.

The personal property of automobile transportation companies owning, controlling, operating or managing any motor propelled vehicle used in the business of transporting persons and/or property for compensation over any public highway in this state between fixed termini or over a regular route, shall be listed and assessed in the various counties where such vehicles are operated, in proportion to the mileage of their operations in such counties: PROVIDED, That vehicles subject to chapter 82.44 RCW and trailer units exempt under *RCW 82.44.020(4) shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 RCW remains in effect. All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county of their actual situs: PROVIDED, That such interest shall be taxed but once. All boats and small craft not required to be registered must be assessed in the county of their actual situs.

[1998 c 321 § 42 (Referendum Bill No. 49, approved November 3, 1998); 1993 c 123 § 3; 1961 c 15 § 84.44.050. Prior: 1925 ex.s. c 130 § 17; RRS § 11121; prior: 1897 c 71 § 10; 1893 c 124 § 10; 1891 c 140 § 10; 1890 p 533 § 9.]

NOTES:

***Reviser's note:** RCW 82.44.020 was repealed by 2000 1st sp.s. c 1 § 2.

Purpose--Severability--1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates--1998 c 321 §§ 23-42: See note following RCW 35.58.273.

Effective date of 1993 c 102 and c 123--1993 sp.s. c 23: See note following RCW 46.16.070.

RCW 84.44.080 Owner moving into state or to another county after January 1st.

The owner of personal property removing from one county to another between the first day of January and the first day of July shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state between the first day of January and the first day of July shall list the property owned by him on the first day of January of such year in the county in which he resides: PROVIDED, That if such person has been assessed and can make it appear to the assessor that he is held for the tax of the current year on the property in another state or county, he shall not be again assessed for such year.

[1961 c 15 § 84.44.080. Prior: 1939 c 206 § 13; 1925 ex.s. c 130 § 14; RRS § 11118; prior: 1891 c 140 § 7; 1890 p 534 § 13.]

RCW 84.44.090 Disputes over situs to be determined by department of revenue.

In all questions that may arise under this title as to the proper place to list personal property, or where the same cannot be listed as stated in this title, if between several places in

the same county, or between different counties, or places in different counties, the place for listing and assessing shall be determined and fixed by the department of revenue; and when fixed in either case shall be as binding as if fixed by this title.

[1975 1st ex.s. c 278 § 205; 1961 c 15 § 84.44.090. Prior: 1925 ex.s. c 130 § 21; RRS § 11125; prior: 1897 c 71 § 14; 1893 c 124 § 14; 1891 c 140 § 14; 1890 p 535 § 14.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Chapter 84.48 RCW EQUALIZATION OF ASSESSMENTS

Sections

- 84.48.010 County board of equalization--Formation--Per diem--Meetings--Duties--Records--Correction of rolls--Extending taxes--Change in valuation, release or commutation of taxes by county legislative authority prohibited.
- 84.48.014 County board of equalization--Composition of board--Appointment--Qualifications.
- 84.48.018 County board of equalization--Chairman--Quorum.
- 84.48.022 County board of equalization--Meetings.
- 84.48.026 County board of equalization--Terms--Removal.
- 84.48.028 County board of equalization--Clerk--Assistants.
- 84.48.032 County board of equalization--Appraisers.
- 84.48.034 County board of equalization--Duration of order.
- 84.48.036 County board of equalization--Annual budget.
- 84.48.038 County board of equalization--Legal advisor.
- 84.48.042 County board of equalization--Training school.
- 84.48.046 County board of equalization--Operating manual.
- 84.48.050 Abstract of rolls to state auditor--State action if assessor does not transmit, when.
- 84.48.065 Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.
- 84.48.075 County indicated ratio--Determination by department--Submission of preliminary ratio to assessor--Rules--Use classes--Review of preliminary ratio--Certification--Examination of assessment procedures--Adjustment of ratio.
- 84.48.080 Equalization of assessments--Taxes for state purposes--Procedure--Levy and apportionment--Hypothetical levy for establishing consolidated levy--Rules--Record.
- 84.48.110 Transcript of proceedings to county assessors--Delinquent tax for certain preceding years included.
- 84.48.120 Extension of state taxes.
- 84.48.130 Certification of assessed valuation to taxing districts.
- 84.48.140 Property tax advisor.
- 84.48.150 Valuation criteria including comparative sales to be made available to taxpayer--Change.
- 84.48.200 Rules.

Notes:

Appeals from county board of equalization: RCW 84.08.130

Reconvening county board of equalization: RCW 84.08.060.

RCW 84.48.010 County board of equalization--Formation--Per diem--Meetings--Duties--Records--Correction of rolls--Extending taxes--Change in valuation, release or commutation of taxes by county legislative authority prohibited.

Prior to July 15th, the county legislative authority shall form a board for the equalization of the assessment of the property of the county. The members of said board shall receive a per diem amount as set by the county legislative authority for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county: PROVIDED, That when the county legislative authority constitute the board they shall only receive their compensation as members of the county legislative authority. The board of equalization shall meet in open session for this purpose annually on the 15th day of July and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

First. They shall raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

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

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

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

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

The clerk of the board shall keep an accurate journal or record of the proceedings and orders of said board showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county legislative authority, and

shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor shall correct the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, and the assessor shall make duplicate abstracts of such corrected values, one copy of which shall be retained in the office, and one copy forwarded to the department of revenue on or before the eighteenth day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the 15th day of July and may continue in session and adjourn from time to time during a period not to exceed four weeks, but shall remain in session not less than three days: PROVIDED, That the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

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

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

[2001 c 187 § 22; 1997 c 3 § 109 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 20; 1979 c 13 § 1. Prior: 1977 ex.s. c 290 § 2; 1977 c 33 § 1; 1970 ex.s. c 55 § 2; 1961 c 15 § 84.48.010; prior: 1939 c 206 § 35; 1925 ex.s. c 130 § 68; RRS § 11220; prior: 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873-2879. Formerly RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040, and 84.48.060.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1988 c 222: See note following RCW 84.40.040.

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.014 County board of equalization--Composition of board--Appointment--Qualifications.

The board of equalization of each county shall consist of not less than three nor more than seven members including alternates. Such members shall be appointed by a majority of the members of the county legislative authority, and shall be selected based upon the qualifications established by rule by the department of revenue and shall not be a holder of any elective office nor be an employee of any elected official: PROVIDED, HOWEVER, The county legislative authority may itself constitute the board at its discretion. Any member who does not attend the school required by RCW 84.48.042 within one year of appointment or reappointment shall be barred from serving as a member of the board of equalization unless this requirement is waived for the member by the department for just cause.

[1988 c 222 § 21; 1970 ex.s. c 55 § 3.]

Notes:

Effective date--1988 c 222: See note following RCW 84.40.040.

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.018 County board of equalization--Chairman--Quorum.

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

[1970 ex.s. c 55 § 4.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.022 County board of equalization--Meetings.

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

[1994 c 124 § 26; 1970 ex.s. c 55 § 5.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.026 County board of equalization--Terms--Removal.

The terms of each appointed member of the board shall be for three years or until their successors are appointed. Each appointed member may be removed by a majority vote of the county legislative authority.

[1994 c 124 § 27; 1970 ex.s. c 55 § 6.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.028 County board of equalization--Clerk--Assistants.

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

[1994 c 124 § 28; 1970 ex.s. c 55 § 7.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.032 County board of equalization--Appraisers.

The board may hire one or more appraisers accredited by the department of revenue or certified by the Washington state department of licensing, society of real estate appraisers,

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

[1994 c 124 § 29; 1970 ex.s. c 55 § 8.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.034 County board of equalization--Duration of order.

The board of equalization may enter an order that has effect up to the end of the assessment cycle used by the assessor, if there has been no intervening change in the value during that time.

[1994 c 301 § 47.]

RCW 84.48.036 County board of equalization--Annual budget.

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

[1994 c 124 § 30; 1970 ex.s. c 55 § 9.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.038 County board of equalization--Legal advisor.

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

[1970 ex.s. c 55 § 10.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.042 County board of equalization--Training school.

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

[1988 c 222 § 22; 1970 ex.s. c 55 § 11.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.046 County board of equalization--Operating manual.

The department of revenue shall provide a manual for the operation procedures of the several boards of equalization so that uniformity of assessment may be obtained throughout the state, and the several boards of equalization shall follow such manual in all of its operations and procedures.

[1970 ex.s. c 55 § 12.]

Notes:

Effective date--1970 ex.s. c 55: See note following RCW 84.36.050.

RCW 84.48.050 Abstract of rolls to state auditor--State action if assessor does not transmit, when.

The county assessor shall, on or before the fifteenth day of January in each year, make out and transmit to the state auditor, in such form as may be prescribed, a complete abstract of the tax rolls of the county, showing the number of acres that have been assessed and the total value of the real property, including the structures on the real property; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized and the total amount of taxes levied in the county for state, county, city and other taxing district purposes, for that year. Should the assessor of any county fail to transmit to the department of revenue the abstract provided for in RCW 84.48.010, and if, by reason of such failure to transmit such abstract, any county shall fail to collect and pay to the state its due proportion of the state tax for any year, the department of revenue shall ascertain what amount of state tax said county has failed to collect, and certify the same to the state auditor, who shall charge the amount to the proper county and notify the auditor of said county of the amount of said charge; said sum shall be due and payable immediately by warrant in favor of the state on the current expense fund of said county.

[1995 c 134 § 15. Prior: 1994 c 301 § 42; 1994 c 124 § 31; 1961 c 15 § 84.48.050; prior: 1925 ex.s. c 130 § 69; RRS § 11221; prior: 1890 p 557 § 74. Formerly RCW 84.48.050 and 84.48.070.]

RCW 84.48.065 Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.

(1) The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property which do not involve a revaluation of property, except in the case that a taxpayer produces proof that an authorized land use authority has made a definitive change in the property's land use designation. In such a case, correction of the assessment or tax rolls may be made notwithstanding the fact

that the action involves a revaluation of property. Manifest errors that do not involve a revaluation of property include the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family. When the county assessor cancels or corrects an assessment, the assessor shall send a notice to the taxpayer in accordance with RCW 84.40.045, advising the taxpayer that the action has been taken and notifying the taxpayer of the right to appeal the cancellation or correction to the county board of equalization, in accordance with RCW 84.40.038. When the county assessor or treasurer cancels or corrects an assessment, a record of such action shall be prepared, setting forth therein the facts relating to the error. The record shall also set forth by legal description all property belonging exclusively to the state, any county, or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes. No manifest error cancellation or correction, including a cancellation or correction made due to a definitive change of land use designation, shall be made for any period more than three years preceding the year in which the error is discovered.

(2)(a) In the case of a definitive change of land use designation, an assessor shall make corrections that involve a revaluation of property to the assessment roll when:

(i) The assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer's property setting forth in the agreement the valuation information upon which the agreement is based; and

(ii) The assessment roll has previously been certified in accordance with RCW 84.40.320.

(b) In all other cases, an assessor shall make corrections that involve a revaluation of property to the assessment roll when:

(i) The assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer's property setting forth in the agreement the valuation information upon which the agreement is based; and

(ii) The following conditions are met:

(A) The assessment roll has previously been certified in accordance with RCW 84.40.320;

(B) The taxpayer has timely filed a petition with the county board of equalization pursuant to RCW 84.40.038 for the current assessment year;

(C) The county board of equalization has not yet held a hearing on the merits of the taxpayer's petition.

(3) The assessor shall issue a supplementary roll or rolls including such cancellations and corrections, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

[2001 c 187 § 23; 1997 c 3 § 110 (Referendum Bill No. 47, approved November 4, 1997); 1996 c 296 § 1; 1992 c 206 § 12; 1989 c 378 § 14; 1988 c 222 § 25.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--1992 c 206: See note following RCW 82.04.170.

RCW 84.48.075 County indicated ratio--Determination by department--Submission of preliminary ratio to assessor--Rules--Use classes--Review of preliminary ratio--Certification--Examination of assessment procedures--Adjustment of ratio.

(1) The department of revenue shall annually, prior to the first Monday in September, determine and submit to each assessor a preliminary indicated ratio for each county: PROVIDED, That the department shall establish rules and regulations pertinent to the determination of the indicated ratio, the indicated real property ratio and the indicated personal property ratio: PROVIDED FURTHER, That these rules and regulations may provide that data, as is necessary for said determination, which is available from the county assessor of any county and which has been audited as to its validity by the department, shall be utilized by the department in determining the indicated ratio.

(2) To such extent as is reasonable, the department may define use classes of property for the purposes of determination of the indicated ratio. Such use classes may be defined with respect to property use and may include agricultural, open space, timber and forest lands.

(3) The department shall review each county's preliminary ratio with the assessor, a landowner, or an owner of an intercounty public utility or private car company of that county, if requested by the assessor, a landowner, or an owner of an intercounty public utility or private car company of that county, respectively, between the first and third Mondays of September. Prior to equalization of assessments pursuant to RCW 84.48.080 and after the third Monday of September, the department shall certify to each county assessor the real and personal property ratio for that county.

(4) The department of revenue shall also examine procedures used by the assessor to assess real and personal property in the county, including calculations, use of prescribed value schedules, and efforts to locate all taxable property in the county. If any examination by the department discloses other than market value is being listed on the county assessment rolls of the county by the assessor and, after due notification by the department, is not corrected, the department of revenue shall, in accordance with rules adopted by the department, adjust the ratio of that type of property, which adjustment shall be used for determining the county's indicated ratio.

[2001 c 187 § 24; 1997 c 3 § 111 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 23; 1982 1st ex.s. c 46 § 7; 1977 ex.s. c 284 § 3.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Purpose--Intent--1977 ex.s. c 284: "It is the intent of the legislature that the methodology used in the equalization of property values for the purposes of the state levy, public utility assessment, and other purposes, shall be designed to ensure uniformity and equity in taxation throughout the state to the maximum extent possible.

It is the purpose of this 1977 amendatory act to provide certain guidelines for the determination of the ratio of assessed value to the full true and fair value of the general property in each county." [1977 ex.s. c 284 § 1.]

RCW 84.48.080 Equalization of assessments--Taxes for state purposes--Procedure--Levy and apportionment--Hypothetical levy for establishing consolidated levy--Rules--Record.

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

(a) The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. In equalizing personal property as of January 1st of the current year, the department shall use valuation data with respect to personal property from the three years immediately preceding the current assessment year in a manner it deems appropriate. Such classification may be on the basis of types of property, geographical areas, or both. For purposes of this section, for each county that has not provided the department with an assessment return by December 1st, the department shall proceed, using facts and information and in a manner it deems appropriate, to estimate the value of each class of property in the county.

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

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

taxable values mean errors corrected by a final reviewing body.

In addition to computing a levy under this subsection that is reduced under RCW 84.55.012, the department shall compute a hypothetical levy without regard to the reduction under RCW 84.55.012. This hypothetical levy shall also be apportioned among the several counties in proportion to the valuation of the taxable property of the county for the year, as equalized by the department, in the same manner as the actual levy and shall be used by the county assessors for the purpose of recomputing and establishing a consolidated levy under RCW 84.52.010.

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

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

[2001 c 185 § 12; 1997 c 3 § 112 (Referendum Bill No. 47, approved November 4, 1997); 1995 2nd sp.s. c 13 § 3; 1994 c 301 § 43; 1990 c 283 § 1; 1988 c 222 § 24; 1982 1st ex.s. c 28 § 1; 1979 ex.s. c 86 § 3; 1973 1st ex.s. c 195 § 99; 1971 ex.s. c 288 § 9; 1961 c 15 § 84.48.080. Prior: 1949 c 66 § 1; 1939 c 206 § 36; 1925 ex.s. c 130 § 70; Rem. Supp. 1949 § 11222; prior: 1917 c 55 § 1; 1915 c 7 § 1; 1907 c 215 § 1; 1899 c 141 § 4; 1897 c 71 § 60; 1893 c 124 § 61; 1890 p 557 § 75. Formerly RCW 84.48.080, 84.48.090, and 84.48.100.]

NOTES:

Contingent effective date--2001 c 185 §§ 12 and 15: "Section 15 of this act takes effect for taxes levied in 2001 for collection in 2002 and thereafter if the proposed amendment to Article VII, section 1 of the state Constitution providing for valuation increases to be phased-in over a period of four years is validly submitted to and is approved and ratified by voters at the next general election. If the proposed amendment is not approved and ratified, section 15 of this act is null and void. If such proposed amendment is approved and ratified, section 12 of this act is null and void." [2001 c 185 § 16.]

Reviser's note: No proposed amendment to Article VII, section 1 of the state Constitution was submitted to the voters.

Application--2001 c 185 §§ 1-12: See note following RCW 84.14.110.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Intent--1995 2nd sp.s. c 13: See note following RCW 84.55.012.

Severability--1982 1st ex.s. c 28: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 1st ex.s. c 28 § 3.]

Severability--1979 ex.s. c 86: See note following RCW 13.24.040.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.48.110 Transcript of proceedings to county assessors--Delinquent tax for certain preceding years included.

After certifying the record of the proceedings of the department in accordance with RCW 84.48.080, the department shall transmit to each county assessor a copy of the record of the

proceedings of the department, specifying the amount to be levied and collected for state purposes for such year, and in addition thereto it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the fifth preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The department shall close the account of each county for the fifth preceding year and charge the amount of such delinquency to the tax levy of the current year. These delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the fifth preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected.

[1994 c 301 § 44; 1994 c 124 § 32; 1987 c 168 § 1; 1984 c 132 § 4; 1981 c 260 § 17. Prior: 1979 ex.s. c 86 § 4; 1979 c 151 § 185; 1973 c 95 § 11; 1961 c 15 § 84.48.110; prior: 1925 ex.s. c 130 § 71; RRS § 11223; prior: 1899 c 141 § 5; 1897 c 71 § 61; 1893 c 124 § 62; 1890 p 558 § 76.]

Notes:

Reviser's note: This section was amended by 1994 c 124 § 32 and by 1994 c 301 § 44, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1979 ex.s. c 86: See note following RCW 13.24.040.

RCW 84.48.120 Extension of state taxes.

It shall be the duty of the assessor of each county, when the assessor shall have received from the state department of revenue the assessed valuation of the property of railroad and other companies assessed by the department of revenue and apportioned to the county, and placed the same on the tax rolls, and received the report of the department of revenue of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls. The rates so computed shall not be such as to raise a surplus of more than five percent over the total amount required by the department of revenue. Any surplus raised shall be remitted to the state in accordance with RCW 84.56.280.

[1994 c 301 § 45; 1994 c 124 § 33; 1987 c 168 § 2; 1979 ex.s. c 86 § 5; 1975 1st ex.s. c 278 § 206; 1961 c 15 § 84.48.120. Prior: 1939 c 206 § 37; 1925 ex.s. c 130 § 72; RRS § 11224; prior: 1890 p 544 § 38.]

Notes:

Reviser's note: This section was amended by 1994 c 124 § 33 and by 1994 c 301 § 45, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Severability--1979 ex.s. c 86: See note following RCW 13.24.040.

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.48.130 Certification of assessed valuation to taxing districts.

It shall be the duty of the assessor of each county, when the assessor shall have received

from the state department of revenue the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the department of revenue and apportioned to the county, and shall have distributed the value so certified, to the several taxing districts in the county entitled to a proportionate value thereof, and placed the same upon the tax rolls of the county, to certify to the county legislative authority and to the officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the total assessed value of property in the county as shown by the completed tax rolls, and to certify to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the total assessed value of the property in such taxing district.

[1994 c 124 § 34; 1975 1st ex.s. c 278 § 207; 1961 c 15 § 84.48.130. Prior: 1939 c 206 § 38; 1925 ex.s. c 130 § 73; RRS § 11234.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.48.140 Property tax advisor.

The county legislative authority of any county may designate one or more persons to act as a property tax advisor to any person liable for payment of property taxes in the county. A person designated as a property tax advisor shall not be an employee of the assessor's office or have been associated in any way with the determination of any valuation of property for taxation purposes that may be the subject of an appeal. A person designated as a property tax advisor may be compensated on a fee basis or as an employee by the county from any funds available to the county for use in property evaluation including funds available from the state for use in the property tax revaluation program.

The property tax advisor shall perform such duties as may be set forth by resolution of the county legislative authority.

If any county legislative authority elects to designate a property tax advisor, it shall publicize the services available.

[1994 c 124 § 35; 1971 ex.s. c 288 § 11.]

Notes:

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.48.150 Valuation criteria including comparative sales to be made available to taxpayer--Change.

The assessor shall, upon the request of any taxpayer who petitions the board of equalization for review of a tax claim or valuation dispute, make available to said taxpayer a compilation of comparable sales utilized by the assessor in establishing such taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor shall furnish the taxpayer with such other factors and the addresses of such other property used in making the determination of value.

The assessor shall within sixty days of such request but at least fourteen business days, excluding legal holidays, prior to such taxpayer's appearance before the board of equalization make available to the taxpayer the valuation criteria and/or comparable sales which shall not be subsequently changed by the assessor unless the assessor has found new evidence supporting the assessor's valuation, in which situation the assessor shall provide such additional evidence to the taxpayer and the board of equalization at least fourteen business days prior to the hearing at the board of equalization. A taxpayer who lists comparable sales on a notice of appeal shall not subsequently change such sales unless the taxpayer has found new evidence supporting the taxpayer's proposed valuation in which case the taxpayer shall provide such additional evidence to the assessor and board of equalization at least seven business days, excluding legal holidays, prior to the hearing. If either the assessor or taxpayer does not meet the requirements of this section the board of equalization may continue the hearing to provide the parties an opportunity to review all evidence or, upon objection, refuse to consider sales not submitted in a timely manner.

[1994 c 301 § 46; 1973 1st ex.s. c 30 § 1.]

RCW 84.48.200 Rules.

The department of revenue shall make such rules consistent with this chapter as shall be necessary or desirable to permit its effective administration. The rules may provide for changes of venue for the various boards of equalization.

[1988 c 222 § 26.]

Chapter 84.52 RCW LEVY OF TAXES

Sections

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NOTES:

Levy for refunds: RCW 84.68.040.

RCW 84.52.010 Taxes levied or voted in specific amounts--Effect of constitutional and statutory limitations--Use of hypothetical levy.

Except as is permitted under RCW 84.55.050, all taxes shall be levied or voted in specific amounts.

The rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively.

When a county assessor finds that the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either of these sections, the assessor shall recompute and establish a consolidated levy in the following manner:

(1) The full certified rates of tax levy for state, county, county road district, and city or town purposes shall be extended on the tax rolls in amounts not exceeding the limitations established by law; however any state levy shall take precedence over all other levies and shall not be reduced for any purpose other than that required by RCW 84.55.010. If, as a result of the levies imposed under RCW 84.52.069, 84.34.230, the portion of the levy by a metropolitan park district that was protected under RCW 84.52.120, and 84.52.105, the combined rate of regular property tax levies that are subject to the one percent limitation exceeds one percent of the true and fair value of any property, then these levies shall be reduced as follows: (a) The portion of the levy by a metropolitan park district that is protected under RCW 84.52.120 shall be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or shall be eliminated; (b) if the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 84.34.230, 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that is in excess of thirty cents per thousand dollars of assessed value, shall be reduced on a pro rata basis until the combined rate no longer exceeds one percent of the true and fair value of any property or shall be eliminated; and (c) if the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the thirty cents per thousand dollars of assessed value of tax levy imposed under RCW 84.52.069 shall be reduced until the combined rate no longer

exceeds one percent of the true and fair value of any property or eliminated.

(2) The certified rates of tax levy subject to these limitations by all junior taxing districts imposing taxes on such property shall be reduced or eliminated as follows to bring the consolidated levy of taxes on such property within the provisions of these limitations:

(a) First, the certified property tax levy rates of those junior taxing districts authorized under RCW 36.68.525, 36.69.145, and 67.38.130 shall be reduced on a pro rata basis or eliminated;

(b) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of flood control zone districts shall be reduced on a pro rata basis or eliminated;

(c) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, library districts, the first fifty cent per thousand dollars of assessed valuation levies for metropolitan park districts, and the first fifty cent per thousand dollars of assessed valuation levies for public hospital districts, shall be reduced on a pro rata basis or eliminated;

(d) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 shall be reduced on a pro rata basis or eliminated; and

(e) Fifth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for fire protection districts under RCW 52.16.130, library districts, metropolitan park districts under their first fifty cent per thousand dollars of assessed valuation levy, and public hospital districts under their first fifty cent per thousand dollars of assessed valuation levy, shall be reduced on a pro rata basis or eliminated.

In determining whether the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.050, exceeds the limitations provided in that section, the assessor shall use the hypothetical state levy, as apportioned to the county under RCW 84.48.080, that was computed under RCW 84.48.080 without regard to the reduction under RCW 84.55.012.

[1995 2nd sp.s. c 13 § 4; 1995 c 99 § 2; 1994 c 124 § 36; 1993 c 337 § 4; 1990 c 234 § 4; 1988 c 274 § 7; 1987 c 255 § 1; 1973 1st ex.s. c 195 § 101; 1973 1st ex.s. c 195 § 146; 1971 ex.s. c 243 § 6; 1970 ex.s. c 92 § 4; 1961 c 15 § 84.52.010. Prior: 1947 c 270 § 1; 1925 ex.s. c 130 § 74; Rem. Supp. 1947 § 11235; prior: 1920 ex.s. c 3 § 1; 1897 c 71 § 62; 1893 c 124 § 63.]

Notes:

Intent--1995 2nd sp.s. c 13: See note following RCW 84.55.012.

Finding--1993 c 337: See note following RCW 84.52.105.

Purpose--1988 c 274: "The legislature finds that, due to statutory and constitutional limitations, the interdependence of the regular property tax levies of the state, counties, county road districts, cities and towns, and junior taxing districts can cause significant reductions in the otherwise authorized levies of those taxing districts, resulting in serious disruptions to essential services provided by those taxing districts. The purpose of this act is to avoid unnecessary reductions in regular property tax revenue without exceeding existing statutory and constitutional tax limitations on cumulative regular property tax levy rates. The legislature declares that it is a purpose of the state, counties, county road districts, cities and towns, public hospital districts, library districts, fire protection districts, metropolitan park districts, and other taxing districts to participate in the methods provided by this act by which

revenue levels supporting the services provided by all taxing districts might be maintained." [1988 c 274 § 1.]

Severability--1988 c 274: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1988 c 274 § 13.]

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability--1971 ex.s. c 243: See RCW 84.34.920.

Intent--1970 ex.s. c 92: "It is the intent of this 1970 amendatory act to prevent a potential doubling of property taxes that might otherwise result from the enforcement of the constitutionally required fifty percent assessment ratio as of January 1, 1970, and to adjust property tax millage rates for subsequent years to levels which will conform to the requirements of any constitutional amendment imposing a one percent limitation on property taxes. It is the further intent of this 1970 amendatory act that the statutory authority of any taxing district to impose excess levies shall not be impaired by reason of the reduction in millage rates for regular property tax levies. This 1970 amendatory act shall be construed to effectuate the legislative intent expressed in this section." [1970 ex.s. c 92 § 1.]

Effective date--Application--1970 ex.s. c 92: "This act shall take effect July 1, 1970 but shall not affect property taxes levied in 1969 or prior years." [1970 ex.s. c 92 § 11.]

RCW 84.52.018 Calculation of tax levy rates when the assessment of highly valued property is in dispute.

Whenever any property value or claim for exemption or cancellation of a property assessment is appealed to the state board of tax appeals or court of competent jurisdiction and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party exceeds one-fourth of one percent of the total assessed value of property in the county, the assessor shall use only that portion of the total value which is not in controversy for purposes of computing the levy rates and extending the tax on the tax roll in accordance with this chapter, unless the state board of tax appeals has issued its determination at the time of extending the tax.

When the state board of tax appeals or court of competent jurisdiction makes its final determination, the proper amount of tax shall be extended and collected for each taxing district if this has not already been done. The amount of tax collected and extended shall include interest at the rate of nine percent per year on the amount of the board's final determination minus the amount not in controversy. The interest shall accrue from the date the taxes on the amount not in controversy were first due and payable. Any amount extended in excess of that permitted by chapter 84.55 RCW shall be held in abeyance and used to reduce the levy rates of the next succeeding levy.

[1994 c 124 § 37; 1989 c 378 § 15; 1987 c 156 § 1.]

RCW 84.52.020 City and district budgets to be filed with county legislative authority.

It shall be the duty of the city council or other governing body of every city, other than a city having a population of three hundred thousand or more, the board of directors of school districts of the first class, the superintendent of each educational service district for each constituent second class school district, commissioners of port districts, commissioners of metropolitan park districts, and of all officials or boards of taxing districts within or coextensive

with any county required by law to certify to the county legislative authority, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the city or district, through their chair and clerk, or secretary, to make and file such certified budget or estimates with the clerk of the county legislative authority on or before the fifteenth day of November.

[1994 c 81 § 85; 1988 c 222 § 27; 1975-'76 2nd ex.s. c 118 § 33; 1975 c 43 § 33; 1961 c 15 § 84.52.020. Prior: 1939 c 37 § 1; 1925 ex.s. c 130 § 75; RRS § 11236; prior: 1909 c 138 § 1; 1893 c 71 §§ 2, 3.]

Notes:

Severability--1975-'76 2nd ex.s. c 118: See note following RCW 28A.505.010.

Effective date--Severability--1975 c 43: See notes following RCW 28A.535.050.

RCW 84.52.025 Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.

The governing body of all taxing districts within or coextensive with any county, which are required by law to certify to a board of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the district, shall clearly indicate an estimate of cash balance at the beginning and ending of each budget period in said budget or estimate.

[1961 c 52 § 1.]

RCW 84.52.030 Time of levy.

For the purpose of raising revenue for state, county and other taxing district purposes, the county legislative authority of each county at its October session, and all other officials or boards authorized by law to levy taxes for taxing district purposes, shall levy taxes on all the taxable property in the county or district, as the case may be, sufficient for such purposes, and within the limitations permitted by law.

[1994 c 124 § 38; 1961 c 15 § 84.52.030. Prior: 1927 c 303 § 1; 1925 ex.s. c 130 § 77; RRS § 11238; prior: 1903 c 165 § 1; 1897 c 71 § 63; 1893 c 124 § 64; 1890 p 559 § 78; Code 1881 § 2880.]

RCW 84.52.040 Levies to be made on assessed valuation.

Whenever any taxing district or the officers thereof shall, pursuant to any provision of law or of its charter or ordinances, levy any tax, the assessed value of the property of such taxing district shall be taken and considered as the taxable value upon which such levy shall be made.

[1961 c 15 § 84.52.040. Prior: 1919 c 142 § 3; RRS § 11228.]

RCW 84.52.043 Limitations upon regular property tax levies.

Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows:

(1) Levies of the senior taxing districts shall be as follows: (a) The levy by the state shall not exceed three dollars and sixty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; (c) the levy by any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and (d) the levy by any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value. However any county is hereby authorized to increase its levy from one dollar and eighty cents to a rate not to exceed two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed four dollars and five cents per thousand dollars of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, shall not exceed five dollars and ninety cents per thousand dollars of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection shall not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069; (e) levies to finance affordable housing for very low-income housing imposed under RCW 84.52.105; and (f) the portions of levies by metropolitan park districts that are protected under RCW 84.52.120.

[1995 c 99 § 3; 1993 c 337 § 3; 1990 c 234 § 1; 1989 c 378 § 36; 1988 c 274 § 5; 1973 1st ex.s. c 195 § 134.]

Notes:

Finding--1993 c 337: See note following RCW 84.52.105.

Purpose--Severability--1988 c 274: See notes following RCW 84.52.010.

Effective date--1973 2nd ex.s. c 4: "Sections 4 through 6 of this 1973 amendatory act shall be effective on and after January 1, 1974." [1973 2nd ex.s. c 4 § 6.]

Emergency--1973 2nd ex.s. c 4: "Except as otherwise in this 1973 amendatory act provided, this 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1973 2nd ex.s. c 4 § 7.]

Construction--1973 1st ex.s. c 195: "Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year thereafter." [1973 1st ex.s. c 195 § 155.]

Severability--1973 1st ex.s. c 195: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1973 1st ex.s. c 195 § 153.]

Effective dates and termination dates--1973 1st ex.s. c 195 (as amended by 1973 2nd ex.s. c 4): "This 1973 amendatory act, chapter 195, Laws of 1973, is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That section 9 shall take effect January 1, 1975, and section 133(3) shall take effect on January 31, 1974: PROVIDED, FURTHER, That section 137 shall not be effective until July 1, 1973, at which

time section 136 shall be void and of no effect: PROVIDED, FURTHER, That section 138 shall not be effective until January 1, 1974, at which time section 137 shall be void and of no effect: PROVIDED, FURTHER, That section 139 shall not be effective until July 1, 1974 at which time section 138 shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: PROVIDED, FURTHER, That sections 1 through 8, sections 10 through 132, section 133(1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 151 shall be void and of no effect: PROVIDED, FURTHER, That section 152 shall be void and of no effect on and after January 1, 1975." [1973 2nd ex.s. c 4 § 3; 1973 1st ex.s. c 195 § 154.]

RCW 84.52.050 Limitation of levies.

Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state and all taxing districts, now existing or hereafter created, shall not in any year exceed one percentum of the true and fair value of such property in money: PROVIDED, HOWEVER, That nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as authorized by law and in conformity with the provisions of Article VII, section 2(a), (b), or (c) of the Constitution of the state of Washington.

Nothing herein contained shall prohibit the legislature from allocating or reallocating the authority to levy taxes between the taxing districts of the state and its political subdivisions in a manner which complies with the aggregate tax limitation set forth in this section.

[1973 1st ex.s. c 194 § 1; 1973 c 2 § 1 (Initiative Measure No. 44, approved November 7, 1972). Prior: 1972 ex.s. c 124 § 8; 1971 ex.s. c 299 § 24; 1970 ex.s. c 92 § 5; 1970 ex.s. c 8 § 4; prior: 1969 ex.s. c 262 § 65; 1969 ex.s. c 216 § 1; 1967 ex.s. c 133 § 3; 1961 c 143 § 1; 1961 c 15 § 84.52.050; prior: 1957 c 262 § 1; 1953 c 175 § 1; 1951 2nd ex.s. c 23 § 2; 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Initiative Measure No. 129); 1937 c 1 (Initiative Measure No. 114); 1935 c 2 (Initiative Measure No. 94); 1933 c 4 (Initiative Measure No. 64); cf. RRS § 11238, 11238-1a, 11238-1b, 11238-1c, 11238-1d; Rem. Supp. 1941 § 11238; Rem. Supp. 1945 § 11238-1e.]

Notes:

Effective date--Severability--1972 ex.s. c 124: See notes following RCW 28A.150.250.

Effective date--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Intent--Effective date--Application--1970 ex.s. c 92: See notes following RCW 84.52.010.

Limitation on levies: State Constitution Art. 7 § 2.

State levy for support of common schools: RCW 84.52.065 and 84.52.067.

RCW 84.52.0502 Rules for administration.

The department of revenue shall adopt such rules consistent with chapter 274, Laws of 1988 as shall be necessary or desirable to permit its effective administration.

[2000 c 103 § 29; 1988 c 274 § 9.]

Notes:

Purpose--Severability--1988 c 274: See notes following RCW 84.52.010.

RCW 84.52.052 Excess levies authorized--When--Procedure.

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district except school districts in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. As used in this section, the term "taxing district" means any county, metropolitan park district, park and recreation service area, park and recreation district, water-sewer district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, rural partial-county library district, intercounty rural library district, fire protection district, cemetery district, city, town, transportation benefit district, emergency medical service district with a population density of less than one thousand per square mile, or cultural arts, stadium, and convention district.

Any such taxing district may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or 84.55.010 through 84.55.050, when authorized so to do by the voters of such taxing district in the manner set forth in Article VII, section 2(a) of the Constitution of this state at a special or general election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or other governing body of any such taxing district, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no."

[1996 c 230 § 1615; 1993 c 284 § 4; 1991 c 138 § 1; 1989 c 53 § 4; 1988 ex.s. c 1 § 18. Prior: 1983 c 315 § 10; 1983 c 303 § 16; 1983 c 130 § 11; 1983 c 2 § 19; prior: 1982 1st ex.s. c 22 § 17; 1982 c 175 § 7; 1982 c 123 § 19; 1981 c 210 § 20; 1977 ex.s. c 325 § 1; 1977 c 4 § 1; 1973 1st ex.s. c 195 § 102; 1973 1st ex.s. c 195 § 147; 1973 c 3 § 1; 1971 ex.s. c 288 § 26; 1965 ex.s. c 113 § 1; 1963 c 112 § 1; 1961 c 15 § 84.52.052; prior: 1959 c 304 § 8; 1959 c 290 § 1; 1957 c 58 § 15; 1957 c 32 § 1; 1955 c 93 § 1; 1953 c 189 § 1; 1951 2nd ex.s. c 23 § 3; prior: 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 § 11238-1e, part.]

Notes:

Part headings not law--Effective date--1996 c 230: See notes following RCW 57.02.001.

Severability--1989 c 53: See note following RCW 36.73.020.

Severability--1988 ex.s. c 1: See RCW 36.100.900.

Severability--1983 c 315: See note following RCW 90.03.500.

Severability--1983 c 303: See RCW 36.60.905.

Severability--1983 c 2: See note following RCW 18.71.030.

Severability--1982 1st ex.s. c 22: See RCW 67.38.905.

Severability--1982 c 175: See note following RCW 36.58.100.

Severability--1981 c 210: See note following RCW 36.68.400.

Severability--1977 ex.s. c 325: "If any provision of this 1977 amendatory act, or its application to any

person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1977 ex.s. c 325 § 5.]

Effective date--1977 ex.s. c 325: "This 1977 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1977." [1977 ex.s. c 325 § 6.]

Severability--1977 c 4: "If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1977 c 4 § 4.]

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.52.053 Levies by school districts authorized--When--Procedure.

The limitations imposed by RCW 84.52.050 through 84.52.056, and 84.52.043 shall not prevent the levy of taxes by school districts, when authorized so to do by the voters of such school district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) of the Constitution of this state. Elections for such taxes shall be held in the year in which the levy is made or, in the case of propositions authorizing two-year through four-year levies for maintenance and operation support of a school district, authorizing two-year levies for transportation vehicle funds established in RCW 28A.160.130, or authorizing two-year through six-year levies to support the construction, modernization, or remodeling of school facilities, in the year in which the first annual levy is made: PROVIDED, That once additional tax levies have been authorized for maintenance and operation support of a school district for a two-year through four-year period, no further additional tax levies for maintenance and operation support of the district for that period may be authorized.

A special election may be called and the time therefor fixed by the board of school directors, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".

[1997 c 260 § 1; 1994 c 116 § 1; 1987 1st ex.s. c 2 § 103; 1986 c 133 § 1; 1977 ex.s. c 325 § 3.]

Notes:

Contingent effective date--1997 c 260: "This act takes effect if the proposed amendment to Article VII, section 2 of the state Constitution authorizing school levies for periods not exceeding four years is validly submitted to and is approved and ratified by the voters at the next general election. If the proposed amendment is not approved and ratified, this act is void in its entirety." [1997 c 260 § 2.] House Joint Resolution No. 4208 was approved and ratified by the voters at the November 4, 1997, general election.

Intent--Severability--Effective date--1987 1st ex.s. c 2: See notes following RCW 84.52.0531.

Contingent effective date--1986 c 133: "This act shall take effect on December 15, 1986, if the proposed amendment to Article VII, section 2 of the state Constitution to change the time periods for school levies, House Joint Resolution No. 55, is validly submitted and is approved and ratified by the voters at a general election held in November, 1986. If the proposed amendment is not so approved and ratified, this act shall be null and void in its entirety." [1986 c 133 § 3.] 1986 House Joint Resolution No. 55 was approved at the November 1986 general election. See Article VII, section 2 and Amendment 79 of the state Constitution.

Severability--Effective date--1977 ex.s. c 325: See notes following RCW 84.52.052.

School district boundary changes: RCW 84.09.037.

School funds enumerated--Deposits--Uses: RCW 28A.320.330.

RCW 84.52.0531 Levies by school districts--Maximum dollar amount for maintenance and operation support--Restrictions--Maximum levy percentage--Levy reduction funds--Rules.

The maximum dollar amount which may be levied by or for any school district for maintenance and operation support under the provisions of RCW 84.52.053 shall be determined as follows:

(1) For excess levies for collection in calendar year 1997, the maximum dollar amount shall be calculated pursuant to the laws and rules in effect in November 1996.

(2) For excess levies for collection in calendar year 1998 and thereafter, the maximum dollar amount shall be the sum of (a) plus or minus (b) and (c) of this subsection minus (d) of this subsection:

(a) The district's levy base as defined in subsection (3) of this section multiplied by the district's maximum levy percentage as defined in subsection (4) of this section;

(b) For districts in a high/nonhigh relationship, the high school district's maximum levy amount shall be reduced and the nonhigh school district's maximum levy amount shall be increased by an amount equal to the estimated amount of the nonhigh payment due to the high school district under RCW 28A.545.030(3) and 28A.545.050 for the school year commencing the year of the levy;

(c) For districts in an interdistrict cooperative agreement, the nonresident school district's maximum levy amount shall be reduced and the resident school district's maximum levy amount shall be increased by an amount equal to the per pupil basic education allocation included in the nonresident district's levy base under subsection (3) of this section multiplied by:

(i) The number of full-time equivalent students served from the resident district in the prior school year; multiplied by:

(ii) The serving district's maximum levy percentage determined under subsection (4) of this section; increased by:

(iii) The percent increase per full-time equivalent student as stated in the state basic education appropriation section of the biennial budget between the prior school year and the current school year divided by fifty-five percent;

(d) The district's maximum levy amount shall be reduced by the maximum amount of state matching funds for which the district is eligible under RCW 28A.500.010.

(3) For excess levies for collection in calendar year 1998 and thereafter, a district's levy base shall be the sum of allocations in (a) through (c) of this subsection received by the district for the prior school year, including allocations for compensation increases, plus the sum of such allocations multiplied by the percent increase per full time equivalent student as stated in the state basic education appropriation section of the biennial budget between the prior school year and the current school year and divided by fifty-five percent. A district's levy base shall not include local school district property tax levies or other local revenues, or state and federal

allocations not identified in (a) through (c) of this subsection.

(a) The district's basic education allocation as determined pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

(b) State and federal categorical allocations for the following programs:

(i) Pupil transportation;

(ii) Special education;

(iii) Education of highly capable students;

(iv) Compensatory education, including but not limited to learning assistance, migrant education, Indian education, refugee programs, and bilingual education;

(v) Food services; and

(vi) State-wide block grant programs; and

(c) Any other federal allocations for elementary and secondary school programs, including direct grants, other than federal impact aid funds and allocations in lieu of taxes.

(4) A district's maximum levy percentage shall be twenty-two percent in 1998 and twenty-four percent in 1999 and every year thereafter; plus, for qualifying districts, the grandfathered percentage determined as follows:

(a) For 1997, the difference between the district's 1993 maximum levy percentage and twenty percent; and

(b) For 1998 and thereafter, the percentage calculated as follows:

(i) Multiply the grandfathered percentage for the prior year times the district's levy base determined under subsection (3) of this section;

(ii) Reduce the result of (b)(i) of this subsection by any levy reduction funds as defined in subsection (5) of this section that are to be allocated to the district for the current school year;

(iii) Divide the result of (b)(ii) of this subsection by the district's levy base; and

(iv) Take the greater of zero or the percentage calculated in (b)(iii) of this subsection.

(5) "Levy reduction funds" shall mean increases in state funds from the prior school year for programs included under subsection (3) of this section: (a) That are not attributable to enrollment changes, compensation increases, or inflationary adjustments; and (b) that are or were specifically identified as levy reduction funds in the appropriations act. If levy reduction funds are dependent on formula factors which would not be finalized until after the start of the current school year, the superintendent of public instruction shall estimate the total amount of levy reduction funds by using prior school year data in place of current school year data. Levy reduction funds shall not include moneys received by school districts from cities or counties.

(6) For the purposes of this section, "prior school year" means the most recent school year completed prior to the year in which the levies are to be collected.

(7) For the purposes of this section, "current school year" means the year immediately following the prior school year.

(8) Funds collected from transportation vehicle fund tax levies shall not be subject to the levy limitations in this section.

(9) The superintendent of public instruction shall develop rules and regulations and inform school districts of the pertinent data necessary to carry out the provisions of this section.

[1997 c 259 § 2; 1995 1st sp.s. c 11 § 1; 1994 c 116 § 2; 1993 c 465 § 1; 1992 c 49 § 1; 1990 c 33 § 601; 1989 c 141 § 1; 1988 c 252 § 1; 1987 1st ex.s. c 2 § 101; 1987 c 185 § 40; 1985 c 374 § 1. Prior: 1981 c 264 § 10; 1981 c 168 § 1; 1979 ex.s. c 172 § 1; 1977 ex.s. c 325 § 4.]

Notes:

Funding not related to basic education--1997 c 259: "Funding resulting from this act is for school district activities which supplement or are not related to the state's basic program of education obligation as set forth under Article IX of the state Constitution." [1997 c 259 § 1.]

Purpose--Statutory references--Severability--1990 c 33: See RCW 28A.900.100 through 28A.900.102.

Effective date--1989 c 141: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1989." [1989 c 141 § 2.]

Intent--1987 1st ex.s. c 2: "The legislature intends to establish the limitation on school district maintenance and operations levies at twenty percent, with ten percent to be equalized on a state-wide basis. The legislature further intends to establish a modern school financing system for compensation of school staff and provide a class size reduction in grades kindergarten through three. The legislature intends to give the highest funding priority to strengthening support for existing school programs.

The legislature finds that providing for the adoption of a state-wide salary allocation schedule for certificated instructional staff will encourage recruitment and retention of able individuals to the teaching profession, and limit the administrative burden associated with implementing state teacher salary policies." [1987 1st ex.s. c 2 § 1.]

Severability--1987 1st ex.s. c 2: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 1st ex.s. c 2 § 213.]

Effective date--1987 1st ex.s. c 2: "This act shall take effect September 1, 1987." [1987 1st ex.s. c 2 § 214.]

Intent--Severability--1987 c 185: See notes following RCW 51.12.130.

Severability--1985 c 374: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 374 § 3.]

Effective date--1981 c 264: "Section 10 of this amendatory act shall become effective for maintenance and operation excess tax levies now or hereafter authorized pursuant to RCW 84.52.053, as now or hereafter amended, for collection in 1982 and thereafter." [1981 c 264 § 11.]

Severability--1981 c 264: See note following RCW 28A.545.030.

Effective date--1979 ex.s. c 172: "This amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect on September 1, 1979." [1979 ex.s. c 172 § 3.]

Severability--1979 ex.s. c 172: "If any provision of this amendatory act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 172 § 2.]

Severability--Effective date--1977 ex.s. c 325: See notes following RCW 84.52.052.

Payments to high school districts for educating nonhigh school district students: Chapter 28A.545 RCW.

Purposes: RCW 28A.545.030.

Rules to effect purposes and implement provisions: RCW 28A.545.110.

Superintendent's annual determination of estimated amount due--Process: RCW 28A.545.070.

RCW 84.52.054 Excess levies--Ballot contents--Eventual dollar rate on tax rolls.

The additional tax provided for in subparagraph (a) of the seventeenth amendment to the

state Constitution as amended by Amendment 59 and as thereafter amended, and specifically authorized by RCW 84.52.052, as now or hereafter amended, and RCW 84.52.053 and 84.52.0531, shall be set forth in terms of dollars on the ballot of the proposition to be submitted to the voters, together with an estimate of the dollar rate of tax levy that will be required to produce the dollar amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual dollar rate required to produce the amount of dollars so voted upon, regardless of the estimate of dollar rate of tax levy carried in said proposition. In the case of a school district proposition for a particular period, the dollar amount and the corresponding estimate of the dollar rate of tax levy shall be set forth for each of the years in that period. The dollar amount for each annual levy in the particular period may be equal or in different amounts.

[1986 c 133 § 2; 1977 ex.s. c 325 § 2; 1977 c 4 § 2; 1973 1st ex.s. c 195 § 103; 1961 c 15 § 84.52.054. Prior: 1955 c 105 § 1.]

Notes:

Contingent effective date--1986 c 133: See note following RCW 84.52.053.

Severability--Effective date--1977 ex.s. c 325: See notes following RCW 84.52.052.

Severability--1977 c 4: See note following RCW 84.52.052.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 84.52.056 Excess levies for capital purposes authorized.

Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorize the issuance of general obligation bonds for capital purposes only, which shall not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitations contained in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043. Such an election shall not be held oftener than twice a calendar year, and the proposition to issue any such bonds and to exceed said tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at such election must constitute not less than forty percent of the voters in said municipal corporation who voted at the last preceding general state election.

Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitations provided for in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043.

[1973 1st ex.s. c 195 § 104; 1973 1st ex.s. c 195 § 148; 1961 c 15 § 84.52.056. Prior: 1959 c 290 § 2; 1951 2nd ex.s. c 23 § 4; prior: 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 § 11238-1e, part.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 84.52.063 Rural library district levies.

A rural library district may impose a regular property tax levy in an amount equal to that which would be produced by a levy of fifty cents per thousand dollars of assessed value multiplied by an assessed valuation equal to one hundred percent of the true and fair value of the taxable property in the rural library district, as determined by the department of revenue's indicated county ratio: PROVIDED, That when any county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.043 and 84.52.050, as now or hereafter amended, before recomputing and establishing a consolidated levy in the manner set forth in RCW 84.52.010, the assessor shall first reduce the levy of any rural library district, by such amount as may be necessary, but the levy of any rural library district shall not be reduced to less than fifty cents per thousand dollars against the value of the taxable property, as determined by the county, prior to any further adjustments pursuant to RCW 84.52.010. For purposes of this section "regular property tax levy" shall mean a levy subject to the limitations provided for in Article VII, section 2 of the state Constitution and/or by statute.

[2001 c 187 § 25; 1997 c 3 § 125 (Referendum Bill No. 47, approved November 4, 1997); 1973 1st ex.s. c 195 § 105; 1973 1st ex.s. c 195 § 150; 1970 ex.s. c 92 § 9.]

NOTES:

Contingent effective date--2001 c 187: See note following RCW 84.70.010.

Application--2001 c 187: See note following RCW 84.40.020.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Intent--Effective date--Application--1970 ex.s. c 92: See notes following RCW 84.52.010.

RCW 84.52.065 State levy for support of common schools.

Subject to the limitations in RCW 84.55.010, in each year the state shall levy for collection in the following year for the support of common schools of the state a tax of three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.

As used in this section, "the support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for the common schools.

[1991 sp.s. c 31 § 16; 1979 ex.s. c 218 § 1; 1973 1st ex.s. c 195 § 106; 1971 ex.s. c 299 § 25; 1969 ex.s. c 216 § 2; 1967 ex.s. c 133 § 1.]

Notes:

Severability--1991 sp.s. c 31: See RCW 43.99I.900.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date--Severability--1971 ex.s. c 299: See notes following RCW 82.04.050.

Limitation of levies: RCW 84.52.050.

RCW 84.52.067 State levy for support of common schools--Disposition of funds.

All property taxes levied by the state for the support of common schools shall be paid into the general fund of the state treasury as provided in RCW 84.56.280, except for the amounts collected under RCW 84.52.068 which shall be directly deposited into the student achievement fund and distributed to school districts as provided in RCW 84.52.068.

[2001 c 3 § 7 (Initiative Measure No. 728, approved November 7, 2000); 1967 ex.s. c 133 § 2.]

NOTES:

Short title--Purpose--Intent--Construction--Severability--Effective dates--2001 c 3 (Initiative Measure No. 728): See notes following RCW 28A.505.210.

RCW 84.52.068 State levy--Distribution to school districts.

(1) A portion of the proceeds of the state property tax levy shall be distributed to school districts in the amounts and in the manner provided in this section.

(2) The amount of the distribution to each school district shall be based upon the average number of full-time equivalent students in the school district during the previous school year, and shall be calculated as follows:

(a) Out of taxes collected in calendar years 2001 through and including 2003, an annual amount equal to one hundred forty dollars per each full-time equivalent student in all school districts shall be deposited in the student achievement fund to be distributed to each school district based on one hundred forty dollars per full-time equivalent student in the school district for each year beginning with the school year 2001-2002.

(b) Out of taxes collected in calendar year 2004, an annual amount equal to four hundred fifty dollars per full-time equivalent student in all school districts shall be deposited in the student achievement fund to be distributed to each school district based on four hundred fifty dollars per full-time equivalent student for each year beginning with the school year 2004-2005. Each subsequent year, the amount deposited shall be adjusted for inflation as defined in *RCW 43.135.025(7).

(3) The office of the superintendent of public instruction shall verify the average number of full-time equivalent students in each school district from the previous school year to the state treasurer by August 1st of each year.

[2001 c 3 § 5 (Initiative Measure No. 728, approved November 7, 2000).]

NOTES:

***Reviser's note:** RCW 43.135.025 was amended by 2000 2nd sp.s. c 2 § 1, changing subsection (7) to subsection (8).

Application--2001 c 3 § 5 (Initiative Measure No. 728): "Section 5 of this act applies to taxes levied in 2000 for collection in 2001 and thereafter." [2001 c 3 § 6 (Initiative Measure No. 728, approved November 7, 2000).]

Short title--Purpose--Intent--Construction--Severability--Effective dates--2001 c 3 (Initiative Measure No. 728): See notes following RCW 28A.505.210.

RCW 84.52.069 Emergency medical care and service levies.

(1) As used in this section, "taxing district" means a county, emergency medical service district, city or town, public hospital district, urban emergency medical service district, or fire protection district.

(2) A taxing district may impose additional regular property tax levies in an amount equal to fifty cents or less per thousand dollars of the assessed value of property in the taxing district. The tax shall be imposed (a) each year for six consecutive years, (b) each year for ten consecutive years, or (c) permanently. A tax levy under this section must be specifically authorized by a majority of at least three-fifths of the registered voters thereof approving a proposition authorizing the levies submitted at a general or special election, at which election the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of registered voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the registered voters thereof voting on the proposition when the number of registered voters voting on the proposition exceeds forty percent of the total number of voters voting in such taxing district in the last preceding general election. Ballot propositions shall conform with RCW 29.30.111. A taxing district shall not submit to the voters at the same election multiple propositions to impose a levy under this section.

(3) A taxing district imposing a permanent levy under this section shall provide for separate accounting of expenditures of the revenues generated by the levy. The taxing district shall maintain a statement of the accounting which shall be updated at least every two years and shall be available to the public upon request at no charge.

(4) A taxing district imposing a permanent levy under this section shall provide for a referendum procedure to apply to the ordinance or resolution imposing the tax. This referendum procedure shall specify that a referendum petition may be filed at any time with a filing officer, as identified in the ordinance or resolution. Within ten days, the filing officer shall confer with the petitioner concerning form and style of the petition, issue the petition an identification number, and secure an accurate, concise, and positive ballot title from the designated local official. The petitioner shall have thirty days in which to secure the signatures of not less than fifteen percent of the registered voters of the taxing district, as of the last general election, upon petition forms which contain the ballot title and the full text of the measure to be referred. The filing officer shall verify the sufficiency of the signatures on the petition and, if sufficient valid signatures are properly submitted, shall certify the referendum measure to the next election within the taxing district if one is to be held within one hundred eighty days from the date of filing of the referendum petition, or at a special election to be called for that purpose in accordance with RCW 29.13.020.

The referendum procedure provided in this subsection shall be exclusive in all instances for any taxing district imposing the tax under this section and shall supersede the procedures provided under all other statutory or charter provisions for initiative or referendum which might

otherwise apply.

(5) Any tax imposed under this section shall be used only for the provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles and structures needed for the provision of emergency medical care or emergency medical services.

(6) If a county levies a tax under this section, no taxing district within the county may levy a tax under this section. No other taxing district may levy a tax under this section if another taxing district has levied a tax under this section within its boundaries: PROVIDED, That if a county levies less than fifty cents per thousand dollars of the assessed value of property, then any other taxing district may levy a tax under this section equal to the difference between the rate of the levy by the county and fifty cents: PROVIDED FURTHER, That if a taxing district within a county levies this tax, and the voters of the county subsequently approve a levying of this tax, then the amount of the taxing district levy within the county shall be reduced, when the combined levies exceed fifty cents. Whenever a tax is levied county-wide, the service shall, insofar as is feasible, be provided throughout the county: PROVIDED FURTHER, That no county-wide levy proposal may be placed on the ballot without the approval of the legislative authority of each city exceeding fifty thousand population within the county: AND PROVIDED FURTHER, That this section and RCW 36.32.480 shall not prohibit any city or town from levying an annual excess levy to fund emergency medical services: AND PROVIDED, FURTHER, That if a county proposes to impose tax levies under this section, no other ballot proposition authorizing tax levies under this section by another taxing district in the county may be placed before the voters at the same election at which the county ballot proposition is placed: AND PROVIDED FURTHER, That any taxing district emergency medical service levy that is limited in duration and that is authorized subsequent to a county emergency medical service levy that is limited in duration, shall expire concurrently with the county emergency medical service levy.

(7) The limitations in RCW 84.52.043 shall not apply to the tax levy authorized in this section.

(8) If a ballot proposition approved under subsection (2) of this section did not impose the maximum allowable levy amount authorized for the taxing district under this section, any future increase up to the maximum allowable levy amount must be specifically authorized by the voters in accordance with subsection (2) of this section at a general or special election.

(9) The limitation in RCW 84.55.010 shall not apply to the first levy imposed pursuant to this section following the approval of such levy by the voters pursuant to subsection (2) of this section.

[1999 c 224 § 1; 1995 c 318 § 9; 1994 c 79 § 2; 1993 c 337 § 5; 1991 c 175 § 1; 1985 c 348 § 1; 1984 c 131 § 5; 1979 ex.s. c 200 § 1.]

Notes:

Application--1999 c 224: "This act applies to levies authorized after July 25, 1999." [1999 c 224 § 3.]

Effective date--1995 c 318: See note following RCW 82.04.030.

Finding--1993 c 337: See note following RCW 84.52.105.

Purpose--1984 c 131 §§ 3-9: See note following RCW 29.30.111.

Severability--1979 ex.s. c 200: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 200 § 3.]

RCW 84.52.070 Certification of levies to assessor.

It shall be the duty of the county legislative authority of each county, on or before the thirtieth day of November in each year, to certify to the county assessor of the county the amount of taxes levied upon the property in the county for county purposes, and the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes, and it shall be the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the thirtieth day of November in each year, to certify to the county assessor of the county the amount of taxes levied upon the property within the city, town, or district for city, town, or district purposes. If a levy amount is not certified to the county assessor by the thirtieth day of November, the county assessor shall use no more than the certified levy amount for the previous year for the taxing district: PROVIDED, That this shall not apply to the state levy or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days prior to November 30th.

[1994 c 81 § 86; 1988 c 222 § 28; 1961 c 15 § 84.52.070. Prior: 1925 ex.s. c 130 § 78; RRS § 11239; prior: 1890 p 558 §§ 77, 78; Code 1881 § 2881.]

Notes:

Effective date--1988 c 222: See note following RCW 84.40.040.

RCW 84.52.080 Extension of taxes on rolls--Form of certificate--Delivery to treasurer.

(1) The county assessor shall extend the taxes upon the tax rolls in the form herein prescribed. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, shall be computed upon the assessed value of the property of the county; the rate percent necessary to raise the amount of taxes levied for any taxing district within the county shall be computed upon the assessed value of the property of the district; all taxes assessed against any property shall be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills it shall be made one cent, and whenever it amounts to five mills or less than five mills it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

(2) For the purpose of computing the rate necessary to raise the amount of any excess levy in a taxing district which has classified or designated forest land under chapter 84.33 RCW,

other than the state, the county assessor shall add the district's timber assessed value, as defined in RCW 84.33.035, to the assessed value of the property: PROVIDED, That for school districts maintenance and operations levies only one-half of the district's timber assessed value or eighty percent of the timber roll of such district in calendar year 1983 as determined under chapter 84.33 RCW, whichever is greater, shall be added.

(3) Upon the completion of such tax extension, it shall be the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

I,, assessor of county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of for the year one thousand nine hundred and

Witness my hand this day of, 19. . . .
, County Assessor

(4) The county assessor shall deliver said tax rolls to the county treasurer, on or before the fifteenth day of January, taking receipt therefor, and at the same time the county assessor shall provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

[1989 c 378 § 16; 1988 c 222 § 29; 1985 c 184 § 2; 1984 c 204 § 14; 1965 ex.s. c 7 § 1; 1961 c 15 § 84.52.080. Prior: 1925 ex.s. c 130 § 79; RRS § 11240; prior: 1909 c 230 § 4; 1905 c 128 § 1; 1897 c 71 §§ 64, 65; 1893 c 124 §§ 65, 66; 1890 p 566 §§ 79, 81; Code 1881 §§ 2883, 2884.]

Notes:

Effective date--1985 c 184 § 2: "Section 2 of this act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately, and shall be effective for taxes levied for collection in 1986 and thereafter." [1985 c 184 § 4.]

Savings--Effective date--1984 c 204: See notes following RCW 84.33.035.

RCW 84.52.085 Property tax errors. (Effective January 1, 2002.)

(1) If an error has occurred in the levy of property taxes that has caused all taxpayers within a taxing district, other than the state, to pay an incorrect amount of property tax, the assessor shall correct the error by making an appropriate adjustment to the levy for that taxing district in the succeeding year. The adjustment shall be made without including any interest. If the governing authority of the taxing district determines that the amount of the adjustment in the succeeding year is so large as to cause a hardship for the taxing district or the taxpayers within the district, the adjustment may be made on a proportional basis over a period of not more than three consecutive years.

(a) A correction of an error in the levying of property taxes shall not be made for any period more than three years preceding the year in which the error is discovered.

(b) When calculating the levy limitation under chapter 84.55 RCW for levies made

following the discovery of an error, the assessor shall determine and use the correct levy amount for the year or years being corrected as though the error had not occurred. The amount of the adjustment determined under this subsection (1) shall not be considered when calculating the levy limitation.

(c) If the taxing district in which a levy error has occurred does not levy property taxes in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, an adjustment shall not be made.

(2) If an error has occurred in the distribution of property taxes so that property tax collected has been incorrectly distributed to a taxing district or taxing districts wholly or partially within a county, the treasurer of the county in which the error occurred shall correct the error by making an appropriate adjustment to the amount distributed to that taxing district or districts in the succeeding year. The adjustment shall be made without including any interest. If the treasurer, in consultation with the governing authority of the taxing district or districts affected, determines that the amount of the adjustment in the succeeding year is so large as to cause a hardship for the taxing district or districts, the adjustment may be made on a proportional basis over a period of not more than three consecutive years. A correction of an error in the distribution of property taxes shall not be made for any period more than three years preceding the year in which the error is discovered.

[2001 c 185 § 14.]

NOTES:

Effective date--Application--2001 c 185 § 14: "Section 14 of this act takes effect January 1, 2002, and applies to errors that occur on and after January 1, 2002." [2001 c 185 § 17.]

RCW 84.52.105 Affordable housing levies authorized--Declaration of emergency and plan required.

(1) A county, city, or town may impose additional regular property tax levies of up to fifty cents per thousand dollars of assessed value of property in each year for up to ten consecutive years to finance affordable housing for very low-income households when specifically authorized to do so by a majority of the voters of the taxing district voting on a ballot proposition authorizing the levies. If both a county, and a city or town within the county, impose levies authorized under this section, the levies of the last jurisdiction to receive voter approval for the levies shall be reduced or eliminated so that the combined rates of these levies may not exceed fifty cents per thousand dollars of assessed valuation in any area within the county. A ballot proposition authorizing a levy under this section must conform with RCW 84.52.054.

(2) The additional property tax levies may not be imposed until:

(a) The governing body of the county, city, or town declares the existence of an emergency with respect to the availability of housing that is affordable to very low-income households in the taxing district; and

(b) The governing body of the county, city, or town adopts an affordable housing financing plan to serve as the plan for expenditure of funds raised by a levy authorized under this section, and the governing body determines that the affordable housing financing plan is

consistent with either the locally adopted or state-adopted comprehensive housing affordability strategy, required under the Cranston-Gonzalez national affordable housing act (42 U.S.C. Sec. 12701, et seq.), as amended.

(3) For purposes of this section, the term "very low-income household" means a single person, family, or unrelated persons living together whose income is at or below fifty percent of the median income, as determined by the United States department of housing and urban development, with adjustments for household size, for the county where the taxing district is located.

(4) The limitations in RCW 84.52.043 shall not apply to the tax levy authorized in this section.

[1995 c 318 § 10; 1993 c 337 § 2.]

Notes:

Effective date--1995 c 318: See note following RCW 82.04.030.

Finding--1993 c 337: "The legislature finds that:

(1) Many very low-income residents of the state of Washington are unable to afford housing that is decent, safe, and appropriate to their living needs;

(2) Recent federal housing legislation conditions funding for affordable housing on the availability of local matching funds;

(3) Current statutory debt limitations may impair the ability of counties, cities, and towns to meet federal matching requirements and, as a consequence, may impair the ability of such counties, cities, and towns to develop appropriate and effective strategies to increase the availability of safe, decent, and appropriate housing that is affordable to very low-income households; and

(4) It is in the public interest to encourage counties, cities, and towns to develop locally based affordable housing financing plans designed to expand the availability of housing that is decent, safe, affordable, and appropriate to the living needs of very low-income households of the counties, cities, and towns." [1993 c 337 § 1.]

RCW 84.52.120 Metropolitan park districts--Protection of levy from prorationing--Ballot proposition.

A metropolitan park district with a population of one hundred fifty thousand or more may submit a ballot proposition to voters of the district authorizing the protection of the district's tax levy from prorationing under RCW 84.52.010(2) by imposing all or any portion of the district's twenty-five cent per thousand dollars of assessed valuation tax levy outside of the five dollar and ninety cent per thousand dollar of assessed valuation limitation established under RCW 84.52.043(2), if those taxes otherwise would be prorated under RCW 84.52.010(2)(c), for taxes imposed in any year on or before the first day of January six years after the ballot proposition is approved. A simple majority vote of voters voting on the proposition is required for approval.

[1995 c 99 § 1.]

RCW 84.52.700 County airport district levy authorized.

See RCW 14.08.290.

RCW 84.52.703 Mosquito control district levies authorized.

See RCW 17.28.100, 17.28.252, and 17.28.260.

RCW 84.52.706 Rural county library district levy authorized.

See RCW 27.12.050 and 27.12.222.

RCW 84.52.709 Intercounty rural library district levy authorized.

See RCW 27.12.150 and 27.12.222.

RCW 84.52.712 Reduction of city levy if part of library district.

See RCW 27.12.390.

RCW 84.52.713 Island library district levy authorized.

See RCW 27.12.420 and 27.12.222.

RCW 84.52.718 Levy by receiver of disincorporated city authorized.

See RCW 35.07.180.

RCW 84.52.719 Second class city levies.

See RCW 35.23.470.

RCW 84.52.721 Unclassified city sewer fund levy authorized.

See RCW 35.30.020.

RCW 84.52.724 City accident fund levy authorized.

See RCW 35.31.060.

RCW 84.52.727 City emergency fund levy authorized.

See RCW 35.32A.060.

RCW 84.52.730 City lowlands and waterway projects levy authorized.

See RCW 35.56.190.

RCW 84.52.733 Metropolitan municipal corporation levy authorized.

See RCW 35.58.090.

RCW 84.52.736 Metropolitan park district levy authorized.

See RCW 35.61.210.

RCW 84.52.739 Code city accident fund levy authorized.

See RCW 35A.31.070.

RCW 84.52.742 County lands assessment fund levy authorized.

See RCW 36.33.120 and 36.33.140.

RCW 84.52.745 General county levy authorized.

See RCW 36.40.090.

RCW 84.52.749 County rail district tax levies authorized.

See RCW 36.60.040.

RCW 84.52.750 Solid waste disposal district--Excess levies authorized.

See RCW 36.58.150.

RCW 84.52.751 County hospital maintenance levy authorized.

See RCW 36.62.090.

RCW 84.52.754 Park and recreation service area levies authorized.

See RCW 36.68.520 and 36.68.525.

RCW 84.52.757 Park and recreation district levies authorized.

See RCW 36.69.140 and 36.69.145.

RCW 84.52.760 County road fund levy authorized.

See RCW 36.82.040.

RCW 84.52.761 Road and bridge service district levies authorized.

See RCW 36.83.030 and 36.83.040.

RCW 84.52.763 City firemen's pension fund levy authorized.

See RCW 41.16.060.

RCW 84.52.769 Reduction of city levy if part of fire protection district.

See RCW 52.04.081.

RCW 84.52.772 Fire protection district levies authorized.

See RCW 52.16.130, 52.16.140, and 52.16.160.

RCW 84.52.775 Port district levies authorized.

See RCW 53.36.020, 53.36.070, 53.36.100, and 53.47.040.

RCW 84.52.778 Public utility district levy authorized.

See RCW 54.16.080.

RCW 84.52.784 Water-sewer district levies authorized.

See RCW 57.04.050, 57.20.019, and 57.20.105.

RCW 84.52.786 Cultural arts, stadium and convention district tax levies authorized.

See RCW 67.38.110 and 67.38.130.

RCW 84.52.787 Cemetery district levy authorized.

See RCW 68.52.290 and 68.52.310.

RCW 84.52.790 Public hospital district levy authorized.

See RCW 70.44.060.

RCW 84.52.793 Air pollution control agency levy authorized.

See RCW 70.94.091.

RCW 84.52.796 Mental retardation and developmental disability services levy authorized.

See RCW 71.20.110.

RCW 84.52.799 Veteran's relief fund levy authorized.

See RCW 73.08.080.

RCW 84.52.802 Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association--Property tax levy authorized.

See RCW 84.34.230.

RCW 84.52.808 River improvement fund levy authorized.

See RCW 86.12.010.

RCW 84.52.811 Intercounty river control agreement levy authorized.

See RCW 86.13.010 and 86.13.030.

RCW 84.52.814 Flood control zone district levy authorized.

See RCW 86.15.160.

RCW 84.52.817 Irrigation and rehabilitation district special assessment authorized.

See RCW 87.84.070.

RCW 84.52.820 Reclamation district levy authorized.

See RCW 89.30.391 through 89.30.397.

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See RCW 84.68.040.

**Chapter 84.55 RCW
LIMITATIONS UPON REGULAR PROPERTY TAXES**

Sections

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RCW 84.55.005 Definitions.

As used in this chapter:

- (1) "Inflation" means the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the bureau of economic analysis of the federal department of commerce in September of the year before the taxes are payable;
- (2) "Limit factor" means:
 - (a) For taxing districts with a population of less than ten thousand in the calendar year prior to the assessment year, one hundred six percent;
 - (b) For taxing districts for which a limit factor is authorized under RCW 84.55.0101, the lesser of the limit factor authorized under that section or one hundred six percent;
 - (c) For all other districts, the lesser of one hundred six percent or one hundred percent plus inflation; and
- (3) "Regular property taxes" has the meaning given it in RCW 84.04.140.

[1997 c 393 § 20; 1997 c 3 § 201 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 49; 1983 1st ex.s. c 62 § 11.]

NOTES:

Reviser's note: This section has been restored to its language before its amendment by Initiative Measure No. 722 (2001 c 2), which, under the Washington Supreme Court decision in *City of Burien et al v. Frederick C Kiga et al*, __ P.2d __, __ Wash.2d __ (Docket No. 70830-4, September 20, 2001), was declared unconstitutional in its entirety.

Reviser's note: This section was amended by 1997 c 3 § 201 (Referendum Bill No. 47, approved November 4, 1997) and by 1997 c 393 § 20, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Intent--1997 c 3 §§ 201-207: See note following RCW 84.55.010.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes

following RCW 84.40.030.

Short title--Intent--Effective dates--Applicability--1983 1st ex.s. c 62: See notes following RCW 84.36.473.

RCW 84.55.010 Limitations prescribed.

Except as provided in this chapter, the levy for a taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed the limit factor multiplied by the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value in that district resulting from new construction, improvements to property, and any increase in the assessed value of state-assessed property by the regular property tax levy rate of that district for the preceding year.

[1997 c 3 § 202 (Referendum Bill No. 47, approved November 4, 1997); 1979 ex.s. c 218 § 2; 1973 1st ex.s. c 67 § 1; 1971 ex.s. c 288 § 20.]

Notes:

Reviser's note: Throughout chapter 84.55 RCW the phrase "this 1971 amendatory act" has been changed to "this chapter." "This 1971 amendatory act" [1971 ex.s. c 288] consists of this chapter and RCW 36.21.015, 36.29.015, 84.04.140, 84.10.010, 84.36.370, 84.36.380, 84.40.030, 84.40.0301, 84.40.045, 84.41.030, 84.41.040, 84.48.080, 84.48.085, 84.48.140, 84.52.052, 84.56.020, and 84.69.020, and the repeal of RCW 84.36.128, 84.36.129, and 84.54.010.

Intent--1997 c 3 §§ 201-207: "It is the intent of sections 201 through 207 of this act to lower the one hundred six percent limit while still allowing taxing districts to raise revenues in excess of the limit if approved by a majority of the voters as provided in RCW 84.55.050." [1997 c 3 § 208 (Referendum Bill No. 47, approved November 4, 1997).]

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Effective date--Applicability--1979 ex.s. c 218: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That the amendment to RCW 84.55.010 by section 2 of this act shall be effective for 1979 levies for taxes collected in 1980, and for subsequent years." [1979 ex.s. c 218 § 8.]

RCW 84.55.0101 Limit factor--Authorization for taxing district to use one hundred six percent or less--Ordinance or resolution.

Upon a finding of substantial need, the legislative authority of a taxing district other than the state may provide for the use of a limit factor under this chapter of one hundred six percent or less. In districts with legislative authorities of four members or less, two-thirds of the members must approve an ordinance or resolution under this section. In districts with more than four members, a majority plus one vote must approve an ordinance or resolution under this section. The new limit factor shall be effective for taxes collected in the following year only.

[1997 c 3 § 204 (Referendum Bill No. 47, approved November 4, 1997).]

NOTES:

Reviser's note: This section has been restored to its language before its amendment by Initiative Measure No. 722 (2001 c 2), which, under the Washington Supreme Court decision in *City of Burien et al v. Frederick C*

Kiga et al, __ P.2d __, __ Wash.2d __ (Docket No. 70830-4, September 20, 2001), was declared unconstitutional in its entirety.

Intent--1997 c 3 §§ 201-207: See note following RCW 84.55.010.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.55.012 Reduction of property tax levy--Setting amount of future levies.

(1) The state property tax levy for collection in 1996 shall be reduced by 4.7187 percent of the levy amount that would otherwise be allowed under this chapter without regard to this section or any other tax reduction legislation enacted in 1995.

(2) State levies for collection after 1997 shall be set at the amount that would be allowed otherwise under this chapter if the state levies for collection in 1996 and 1997 had been set without the reduction under subsection (1) of this section.

[1997 c 2 § 1; 1995 2nd sp.s. c 13 § 2.]

Notes:

Application--1997 c 2: "Section 1 of this act applies to taxes levied for collection in 1997." [1997 c 2 § 3.]

Effective date--1997 c 2: "Section 1 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [January 30, 1997]." [1997 c 2 § 4.]

Intent--1995 2nd sp.s. c 13: "With property valuations continuing to increase, property taxes have been steadily increasing. At the same time, personal incomes have not continued to rise at the same rate. Property taxes are becoming increasingly more difficult to pay. Many residential property owners complain about the overall level of taxes and about the continuing increase in tax from year to year. Taxpayers want property tax relief. The legislature intends to establish an on-going program of state property tax reductions the amount of which is to be determined by the legislature on a yearly basis based on the level of general fund tax revenues." [1995 2nd sp.s. c 13 § 1.]

RCW 84.55.0121 Reduction of property tax levy for collection in 1998.

The state property tax levy for collection in 1998 shall be reduced by 4.7187 percent of the levy amount that would otherwise be allowed under this chapter without regard to this section.

[1997 c 3 § 301 (Referendum Bill No. 47, approved November 4, 1997).]

Notes:

Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.55.015 Restoration of regular levy.

If a taxing district has not levied since 1985 and elects to restore a regular property tax levy subject to applicable statutory limitations then such first restored levy shall be set so that the regular property tax payable shall not exceed the amount which was last levied, plus an additional dollar amount calculated by multiplying the increase in assessed value in the district

since the last levy resulting from new construction and improvements to property by the property tax rate which is proposed to be restored, or the maximum amount which could be lawfully levied in the year such a restored levy is proposed.

[1999 c 96 § 1; 1979 ex.s. c 218 § 4.]

RCW 84.55.020 Limitation upon first levy for district created from consolidation.

Notwithstanding the limitation set forth in RCW 84.55.010, the first levy for a taxing district created from consolidation of similar taxing districts shall be set so that the regular property taxes payable in the following year shall not exceed the limit factor multiplied by the sum of the amount of regular property taxes lawfully levied for each component taxing district in the highest of the three most recent years in which such taxes were levied for such district plus the additional dollar amount calculated by multiplying the increase in assessed value in each component district resulting from new construction and improvements to property by the regular property tax rate of each component district for the preceding year.

[1997 c 3 § 203 (Referendum Bill No. 47, approved November 4, 1997); 1971 ex.s. c 288 § 21.]

Notes:

Intent--1997 c 3 §§ 201-207: See note following RCW 84.55.010.

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.55.030 Limitation upon first levy following annexation.

For the first levy for a taxing district following annexation of additional property, the limitation set forth in RCW 84.55.010 shall be increased by an amount equal to (1) the aggregate assessed valuation of the newly annexed property as shown by the current completed and balanced tax rolls of the county or counties within which such property lies, multiplied by (2) the dollar rate that would have been used by the annexing unit in the absence of such annexation, plus (3) the additional dollar amount calculated by multiplying the increase in assessed value in the annexing district resulting from new constructions and improvements to property by the regular property tax levy rate of that annexing taxing district for the preceding year.

[1973 1st ex.s. c 195 § 107; 1971 ex.s. c 288 § 22.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.55.035 Inapplicability of limitation to newly-formed taxing district created other than by consolidation or annexation.

RCW 84.55.010 shall not apply to the first levy by or for a newly-formed taxing district created other than by consolidation or annexation.

This section shall be retroactive in effect and shall be deemed to validate any levy within

its scope, even though the levy has been made prior to June 4, 1979.

[1979 ex.s. c 218 § 5.]

RCW 84.55.040 Increase in statutory dollar rate limitation.

If by reason of the operation of RCW 84.52.043 and 84.52.050, as now or hereafter amended the statutory dollar rate limitation applicable to the levy by a taxing district has been increased over the statutory millage limitation applicable to such taxing district's levy in the preceding year, the limitation on the dollar rate amount of a levy provided for in this chapter shall be increased by multiplying the otherwise dollar limitation by a fraction, the numerator of which is the increased dollar limitation and the denominator of which is the dollar limitation for the prior year.

[1973 1st ex.s. c 195 § 108; 1973 1st ex.s. c 195 § 151; 1971 ex.s. c 288 § 23.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.55.045 Applicability of chapter to levy by port district for industrial development district purposes.

For purposes of applying the provisions of this chapter:

(1) A levy by or for a port district pursuant to RCW 53.36.100 shall be treated in the same manner as a separate regular property tax levy made by or for a separate taxing district; and

(2) The first levy by or for a port district pursuant to RCW 53.36.100 after April 1, 1982, shall not be subject to RCW 84.55.010.

[1982 1st ex.s. c 3 § 2.]

Notes:

Effective date--1982 1st ex.s. c 3: See note following RCW 53.36.100.

RCW 84.55.047 Applicability of chapter to community revitalization financing increment areas.

Limitations on regular property taxes that are provided in this chapter shall continue in a taxing district whether or not an increment area exists within the taxing district as provided under chapter 39.89 RCW.

[2001 c 212 § 24.]

NOTES:

Severability--2001 c 212: See RCW 39.89.902.

RCW 84.55.050 Election to authorize increase in regular property tax levy--Limited propositions--Procedure.

(1) Subject to any otherwise applicable statutory dollar rate limitations, regular property

taxes may be levied by or for a taxing district in an amount exceeding the limitations provided for in this chapter if such levy is authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters. Any election held pursuant to this section shall be held not more than twelve months prior to the date on which the proposed levy is to be made. The ballot of the proposition shall state the dollar rate proposed and shall clearly state any conditions which are applicable under subsection (3) of this section.

(2) After a levy authorized pursuant to this section is made, the dollar amount of such levy shall be used for the purpose of computing the limitations for subsequent levies provided for in this chapter, except as provided in subsection (4) of this section.

(3) A proposition placed before the voters under this section may:

(a) Limit the period for which the increased levy is to be made;

(b) Limit the purpose for which the increased levy is to be made, but if the limited purpose includes making redemption payments on bonds, the period for which the increased levies are made shall not exceed nine years;

(c) Set the levy at a rate less than the maximum rate allowed for the district; or

(d) Include any combination of the conditions in this subsection.

(4) After the expiration of a limited period or the satisfaction of a limited purpose, whichever comes first, subsequent levies shall be computed as if:

(a) The limited proposition under subsection (3) of this section had not been approved; and

(b) The taxing district had made levies at the maximum rates which would otherwise have been allowed under this chapter during the years levies were made under the limited proposition.

[1989 c 287 § 1; 1986 c 169 § 1; 1979 ex.s. c 218 § 3; 1973 1st ex.s. c 195 § 109; 1971 ex.s. c 288 § 24.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.55.060 Rate rules--Educational program--Other necessary action.

The department of revenue shall adopt rules relating to the calculation of tax rates and the limitation in RCW 84.55.010, conduct an educational program on this subject, and take any other action necessary to insure compliance with the statutes and rules on this subject.

[1979 ex.s. c 218 § 6.]

RCW 84.55.070 Inapplicability of chapter to levies for certain purposes.

The provisions of this chapter shall not apply to a levy, including the state levy, or that portion of a levy, made by or for a taxing district for the purpose of funding a property tax refund

paid or to be paid pursuant to the provisions of chapter 84.68 RCW or attributable to a property tax refund paid or to be paid pursuant to the provisions of chapter 84.69 RCW, attributable to amounts of state taxes withheld under RCW 84.56.290 or the provisions of chapter 84.69 RCW, or otherwise attributable to state taxes lawfully owing by reason of adjustments made under RCW 84.48.080.

[1982 1st ex.s. c 28 § 2; 1981 c 228 § 3.]

Notes:

Severability--1982 1st ex.s. c 28: See note following RCW 84.48.080.

RCW 84.55.080 Adjustment to tax limitation.

Pursuant to chapter 39.88 RCW, any increase in the assessed value of real property within an apportionment district resulting from new construction, improvements to property, or any increase in the assessed value of state-assessed property shall not be included in the increase in assessed value resulting from new construction, improvements, or any increase in the assessed value of state-assessed property for purposes of calculating any limitations upon regular property taxes under this chapter until the termination of apportionment as set forth in RCW 39.88.070(4), as now or hereafter amended, except to the extent a taxing district actually will receive the taxes levied upon this value. Tax allocation revenues, as defined in RCW 39.88.020, as now or hereafter amended, shall not be deemed to be "regular property taxes" for purposes of this chapter.

[1982 1st ex.s. c 42 § 12.]

Notes:

Captions not part of law--Severability--1982 1st ex.s. c 42: See RCW 39.88.910 and 39.88.915.

RCW 84.55.092 Protection of future levy capacity.

The regular property tax levy for each taxing district other than the state may be set at the amount which would be allowed otherwise under this chapter if the regular property tax levy for the district for taxes due in prior years beginning with 1986 had been set at the full amount allowed under this chapter including any levy authorized under RCW 52.16.160 that would have been imposed but for the limitation in RCW 52.18.065, applicable upon imposition of the benefit charge under chapter 52.18 RCW.

The purpose of this section is to remove the incentive for a taxing district to maintain its tax levy at the maximum level permitted under this chapter, and to protect the future levy capacity of a taxing district that reduces its tax levy below the level that it otherwise could impose under this chapter, by removing the adverse consequences to future levy capacities resulting from such levy reductions.

[1998 c 16 § 3; 1988 c 274 § 4; 1986 c 107 § 3.]

NOTES:

Reviser's note: Restored to the RCW September 20, 2001, under the Washington Supreme Court decision

in *City of Burien et al v. Frederick C Kiga et al*, __ P.2d __, __ Wash.2d __ (Docket No. 70830-4, September 20, 2001), which declared Initiative Measure No. 722 (2001 c 2) unconstitutional in its entirety.

Purpose--Severability--1988 c 274: See notes following RCW 84.52.010.

Severability--Construction--1986 c 107: See notes following RCW 39.67.010.

RCW 84.55.100 Determination of limitations.

The property tax limitation contained in this chapter shall be determined by the county assessors of the respective counties in accordance with the provisions of this chapter: PROVIDED, That the limitation for any state levy shall be determined by the department of revenue and the limitation for any intercounty rural library district shall be determined by the library district in consultation with the respective county assessors.

[1983 c 223 § 1.]

RCW 84.55.110 Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district--Calculation of taxes due.

Whenever a withdrawal occurs under RCW 27.12.355, 35.61.360, 52.04.056, or 70.44.235, restrictions under chapter 84.55 RCW on the taxes due for the library district, metropolitan park district, fire protection district, or public hospital district, and restrictions under chapter 84.55 RCW on the taxes due for the city or town if an entire city or town area is withdrawn from a library district or fire protection district, shall be calculated as if the withdrawn area had not been part of the library district, metropolitan park district, fire protection district, or public hospital district, and as if the library district or fire protection district had not been part of the city or town.

[1987 c 138 § 6.]

RCW 84.55.120 Public hearing--Taxing district's revenue sources--Adoption of tax increase by ordinance or resolution.

A taxing district, other than the state, that collects regular levies shall hold a public hearing on revenue sources for the district's following year's current expense budget. The hearing must include consideration of possible increases in property tax revenues and shall be held prior to the time the taxing district levies the taxes or makes the request to have the taxes levied. The county legislative authority, or the taxing district's governing body if the district is a city, town, or other type of district, shall hold the hearing. For purposes of this section, "current expense budget" means that budget which is primarily funded by taxes and charges and reflects the provision of ongoing services. It does not mean the capital, enterprise, or special assessment budgets of cities, towns, counties, or special purpose districts.

If the taxing district is otherwise required to hold a public hearing on its proposed regular tax levy, a single public hearing may be held on this matter.

No increase in property tax revenue, other than that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, may be authorized by a taxing district, other than the state, except by adoption of a

separate ordinance or resolution, pursuant to notice, specifically authorizing the increase in terms of both dollars and percentage. The ordinance or resolution may cover a period of up to two years, but the ordinance shall specifically state for each year the dollar increase and percentage change in the levy from the previous year.

[1997 c 3 § 209 (Referendum Bill No. 47, approved November 4, 1997); 1995 c 251 § 1.]

Notes:

Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

RCW 84.55.125 Limitation adjustment for certain leasehold interests.

For taxes levied for collection in 2002, the limitation set forth in RCW 84.55.010 for a taxing district shall be increased by an amount equal to the aggregate assessed valuation of leasehold interests subject to tax by the district under RCW 84.40.410, multiplied by the regular property tax levy rate of that district for the preceding year.

[2001 c 26 § 4.]

**Chapter 84.56 RCW
COLLECTION OF TAXES**

Sections

84.56.010	Establishment of tax rolls by treasurer--Public record--Tax roll account--Authority to receive, collect taxes.
84.56.020	Taxes collected by treasurer--Dates of delinquency--Tax statement notice concerning payment by check--Interest--Penalties.
84.56.022	Tax statement to show voter-approved levies.
84.56.025	Waiver of interest and penalties--Circumstances--Provision of death certificate and affidavit for certain waivers.
84.56.035	Special assessments, excise taxes, or rates and charges--Collection by county treasurer authorized.
84.56.050	Treasurer's duties on receiving rolls--Notice of taxes due.
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84.56.070	Personal property--Distraint and sale, notice, property incapable of manual delivery, property about to be removed or disposed of.
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84.56.120	Removal of property from county or state after assessment without paying tax.
84.56.150	Removal of personalty--Certification of tax by treasurer.
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84.56.220	Lien of personalty tax follows insurance.
84.56.230	Monthly distribution of taxes collected.
84.56.240	Cancellation of uncollectible personalty taxes.
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84.56.260	Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges.
84.56.270	Court cancellation of personalty taxes more than four years delinquent.
84.56.280	Settlement with state for state taxes--Penalty.
84.56.290	Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.
84.56.300	Annual report of collections to county auditor.
84.56.310	Interested person may pay real property taxes.
84.56.320	Recovery by occupant or tenant paying realty taxes.
84.56.330	Payment by mortgagee or other lien holder.
84.56.340	Payment on part of parcel or tract or on undivided interest or fractional interest--Division--Certification--Appeal.
84.56.360	Separate ownership of improvements--Separate payment authorized.
84.56.370	Separate ownership of improvements--Procedure for segregation of improvement tax.
84.56.380	Separate ownership of improvements--Segregation or payment not to release lien.
84.56.430	Relisting and relevy of tax adjudged void.
84.56.440	Ships and vessels--Collection of taxes--Delinquent taxes--Valuation and assessment of unlisted ships or vessels.
84.56.450	Year 2000 failure--No interest or penalties--Payment of tax.

RCW 84.56.010 Establishment of tax rolls by treasurer--Public record--Tax roll account--Authority to receive, collect taxes.

On or before the first Monday in January next succeeding the date of levy of taxes the county treasurer shall establish tax rolls of his or her county as certified by the county assessor for such assessment year, and said rolls shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for and said rolls shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: PROVIDED, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the fifteenth day of February following.

[1994 c 301 § 50; 1975-'76 2nd ex.s. c 10 § 1; 1965 ex.s. c 7 § 2; 1961 c 15 § 84.56.010. Prior: 1935 c 30 § 1; 1925 ex.s. c 130 § 82; RRS § 11243; prior: 1890 p 561 § 83.]

Notes:

Reviser's note: This section appears as it did before its amendment by 1975-'76 2nd ex.s. c 10 because of 1975-'76 2nd ex.s. c 10 § 3 which states "This 1976 amendatory act shall be effective with respect to 1976 collections of all real and personal property taxes, and shall expire on December 31, 1976."

RCW 84.56.020 Taxes collected by treasurer--Dates of delinquency--Tax statement notice concerning payment by check--Interest--Penalties.

(1) The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his or her county. All taxes upon real and personal property made payable by the provisions of this title shall be due and payable to the treasurer on or before the thirtieth day of April and, except as provided in this section, shall be delinquent after that date.

(2) Each tax statement shall include a notice that checks for payment of taxes may be made payable to "Treasurer of County" or other appropriate office, but tax statements shall not include any suggestion that checks may be made payable to the name of the individual holding the office of treasurer nor any other individual.

(3) When the total amount of tax or special assessments on personal property or on any lot, block or tract of real property payable by one person is fifty dollars or more, and if one-half of such tax be paid on or before the thirtieth day of April, the remainder of such tax shall be due and payable on or before the thirty-first day of October following and shall be delinquent after that date.

(4) When the total amount of tax or special assessments on any lot, block or tract of real property or on any mobile home payable by one person is fifty dollars or more, and if one-half of such tax be paid after the thirtieth day of April but before the thirty-first day of October, together with the applicable interest and penalty on the full amount of tax payable for that year, the remainder of such tax shall be due and payable on or before the thirty-first day of October following and shall be delinquent after that date.

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

(a) A penalty of three percent of the full year amount of tax unpaid shall be assessed on the tax delinquent on June 1st of the year in which the tax is due.

(b) An additional penalty of eight percent shall be assessed on the amount of tax delinquent on December 1st of the year in which the tax is due.

(6) Subsection (5) of this section notwithstanding, no interest or penalties may be assessed for the period April 30, 1996, through December 31, 1996, on delinquent taxes imposed in 1995 for collection in 1996 which are imposed on the personal residences owned by military personnel who participated in the situation known as "Joint Endeavor."

(7) For purposes of this chapter, "interest" means both interest and penalties.

(8) All collections of interest on delinquent taxes shall be credited to the county current expense fund; but the cost of foreclosure and sale of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

[1996 c 153 § 1. Prior: 1991 c 245 § 16; 1991 c 52 § 1; 1988 c 222 § 30; 1987 c 211 § 1; 1984 c 131 § 1; 1981 c 322 § 2; 1974 ex.s. c 196 § 1; 1974 ex.s. c 116 § 1; 1971 ex.s. c 288 § 3; 1969 ex.s. c 216 § 3; 1961 c 15 § 84.56.020; prior: 1949 c 21 § 1; 1935 c 30 § 2; 1931 c 113 § 1; 1925 ex.s. c 130 § 83; Rem. Supp. 1949 § 11244; prior: 1917 c 141 § 1; 1899 c 141 § 6; 1897 c 71 § 68; 1895 c 176 § 14; 1893 c 124 § 69; 1890 p 561 § 84; Code 1881 § 2892. Formerly RCW 84.56.020 and 84.56.030.]

Notes:

Applicability--1996 c 153: "This act is effective for taxes levied for collection in 1997 and thereafter."
[1996 c 153 § 4.]

Effective date--1988 c 222: See note following RCW 84.40.040.

Effective date--1987 c 211: "This act shall take effect January 1, 1988." [1987 c 211 § 2.]

Applicability--1984 c 131 § 1: "Section 1 of this act applies to taxes payable in 1985 and thereafter."
[1984 c 131 § 12.]

Severability--1974 ex.s. c 196: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 196 § 9.]

Savings--Severability--1971 ex.s. c 288: See notes following RCW 84.40.030.

Advance deposit of taxes on certain platted property: RCW 58.08.040.

Payment of taxes upon loss of exempt status: RCW 84.40.380.

RCW 84.56.022 Tax statement to show voter-approved levies.

Each tax statement shall show the amount of voter-approved: (1) Regular levies except those authorized in RCW 84.55.050; and (2) excess levies. Such amounts may be shown either as a dollar amount or as a percentage of the total amount of taxes.

[1995 c 180 § 1; 1994 c 301 § 48.]

RCW 84.56.025 Waiver of interest and penalties--Circumstances--Provision of death certificate and affidavit for certain waivers.

(1) The interest and penalties for delinquencies on property taxes, which taxes are levied on real estate in the year of a conveyance of the real estate and which are collected in the following year, shall be waived by the county treasurer under the following circumstances:

(a) Records conveying the real estate were filed with the county auditor on or before November 30 of the year the taxes are levied;

(b) A grantee's name and address are included in the records; and

(c) The notice for these taxes due, as provided in RCW 84.56.050, was not sent to a grantee due to error by the county. Where such waiver of interest and penalties has occurred, the full amount of interest and penalties shall be reinstated if the grantee fails to pay the delinquent taxes within thirty days of receiving notice that the taxes are due. Each county treasurer shall, subject to guidelines prepared by the department of revenue, establish administrative procedures to determine if grantees are eligible for this waiver.

(2) In addition to the waiver under subsection (1) of this section, the interest and penalties for delinquencies on property taxes shall be waived by the county treasurer under the following circumstances:

(a) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the death of the taxpayer's spouse if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date; or

(b) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's parent's or stepparent's personal residence because of hardship caused by the death of the taxpayer's parent or stepparent if the taxpayer notifies the county treasurer of the hardship

within sixty days of the tax due date.

(3) Before allowing a hardship waiver under subsection (2) of this section, the county treasurer may require a copy of the death certificate along with an affidavit signed by the taxpayer.

[1998 c 327 § 1; 1984 c 185 § 1.]

RCW 84.56.035 Special assessments, excise taxes, or rates and charges--Collection by county treasurer authorized.

A local government authorized both to impose and to collect any special assessments, excise taxes, or rates or charges may contract with the county treasurer or treasurers within which the local government is located to collect the special assessments, excise taxes, rates, or charges. If such a contract is entered into, notice of the special assessments, excise taxes, or rates or charges due may be included on the notice of property taxes due, may be included on a separate notice that is mailed with the notice of property taxes due, or may be sent separately from the notice of property taxes due. County treasurers may impose an annual fee for collecting special assessments, excise taxes, or rates or charges not to exceed one percent of the dollar value of special assessments, excise taxes, or rates or charges collected.

[1987 c 355 § 1.]

RCW 84.56.050 Treasurer's duties on receiving rolls--Notice of taxes due.

On receiving the tax rolls the treasurer shall post all real and personal property taxes from the rolls to the treasurer's tax roll, and shall carry forward to the current tax rolls a memorandum of all delinquent taxes on each and every description of property, and enter the same on the property upon which the taxes are delinquent showing the amounts for each year. The treasurer shall notify each taxpayer in the county, at the expense of the county, of the amount of the real and personal property, and the current and delinquent amount of tax due on the same; and the treasurer shall have printed on the notice the name of each tax and the levy made on the same. The county treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax rolls of the county: PROVIDED, That the term "taxpayer" as used in this section shall mean any person charged, or whose property is charged, with property tax; and the person to be notified is that person whose name appears on the tax roll herein mentioned: PROVIDED, FURTHER, That if no name so appears the person to be notified is that person shown by the treasurer's tax rolls or duplicate tax receipts of any preceding year as the payer of the tax last paid on the property in question.

[1991 c 245 § 17; 1963 c 94 § 1; 1961 c 15 § 84.56.050. Prior: 1941 c 32 § 1; 1939 c 206 § 41; 1937 c 121 § 2; 1925 ex.s. c 130 § 84; Rem. Supp. 1941 § 11245; prior: 1897 c 71 § 69; 1893 c 124 § 70; 1890 p 561 § 85; Code 1881 §§ 2894, 2895.]

RCW 84.56.060 Tax receipts--Current tax only may be paid.

The county treasurer upon receiving any tax paid in cash, shall give to the person paying the same a receipt. The treasurer shall record the payment of all taxes in the treasurer's records by parcel. The owner or owners of property against which there are delinquent taxes, shall have the right to pay the current tax without paying any delinquent taxes there may be against the property.

[1991 c 245 § 18; 1971 ex.s. c 35 § 1; 1961 c 15 § 84.56.060. Prior: 1925 ex.s. c 130 § 85; RRS § 11246; prior: 1897 c 71 § 70; 1893 c 124 § 71; 1890 p 561 § 86; Code 1881 § 2899.]

RCW 84.56.070 Personal property--Distraint and sale, notice, property incapable of manual delivery, property about to be removed or disposed of.

On the fifteenth day of February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. The treasurer shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid before they become delinquent, the treasurer shall forthwith proceed to collect the same. In the event that he or she is unable to collect the same when due, the treasurer shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner. The treasurer shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and place where such property will be sold. The county treasurer, or the treasurer's deputy, shall tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten days after the taking of such property, such treasurer or treasurer's designee shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes, with interest and costs, and if there be any excess of money arising from the sale of any personal property, the treasurer shall pay such excess less any cost of the auction to the owner of the property so sold or to his or her legal representative: PROVIDED, That whenever it shall become necessary to distraint any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the treasurer shall have, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located a notice in writing reciting that the treasurer has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the tax due, with interest, and the

time and place of sale; a copy of the notice shall also be sent to the owner or reputed owner at his last known address, by registered letter at least thirty days prior to the date of sale: AND PROVIDED FURTHER, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

[1991 c 245 § 19; 1975-'76 2nd ex.s. c 10 § 2; 1961 c 15 § 84.56.070. Prior: 1949 c 21 § 2; 1935 c 30 § 4; 1933 c 33 § 1; 1925 ex.s. c 130 § 86; Rem. Supp. 1949 § 11247; prior: 1915 c 137 § 1; 1911 c 24 § 2; 1899 c 141 § 7; 1897 c 71 § 71; 1895 c 176 § 15; 1893 c 124 § 72; 1890 p 561 § 87; Code 1881 § 2903. Formerly RCW 84.56.070, 84.56.080, and 84.56.100.]

RCW 84.56.090 Distraint and sale of property about to be removed, dissipated, sold, or disposed of--Computation of taxes, entry on rolls, tax liens.

Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed, dissipated, sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in RCW 84.56.070.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year; and all taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed shall be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon shall be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected shall thereupon become discharged from the lien of any taxes that may thereafter be levied in the year in which payment or collection is made.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distrain and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said

treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution.

[1985 c 83 § 1; 1961 c 15 § 84.56.090. Prior: 1949 c 21 § 3; 1939 c 206 § 43; 1937 c 20 § 1; 1925 ex.s. c 130 § 89; Rem. Supp. 1949 § 11250; prior: 1907 c 29 § 1. Formerly RCW 84.56.090, 84.56.110, 84.56.130, and 84.56.140.]

RCW 84.56.120 Removal of property from county or state after assessment without paying tax.

After personal property has been assessed, it shall be unlawful for any person to remove the same from the county in which the property was assessed and from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, and no property shall be sold at such sale until the tax has been paid, the tax to be computed upon the consolidated tax levy for the previous year. Any person violating the provisions of this section shall be guilty of a misdemeanor.

[1991 c 245 § 20; 1961 c 15 § 84.56.120. Prior: 1925 ex.s. c 130 § 88; RRS § 11249; prior: 1907 c 29 § 2.]

RCW 84.56.150 Removal of personalty--Certification of tax by treasurer.

If any person, firm or corporation shall remove from one county to another in this state personal property which has been assessed in the former county for a tax which is unpaid at the time of such removal, the treasurer of the county from which the property is removed shall certify to the treasurer of the county to which the property has been removed a statement of the tax together with all delinquencies and penalties.

[1961 c 15 § 84.56.150. Prior: 1925 ex.s. c 130 § 90; RRS § 11251; prior: 1899 c 32 § 1.]

RCW 84.56.160 Certification of statement of taxes and delinquency.

The treasurer of any county of this state shall have the power to certify a statement of taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property together with all penalties and delinquencies, which statement shall be under seal and contain a transcript of the tax collection records and so much of the tax roll as shall affect the person, firm, company or corporation or personal property to the treasurer of any county of this state, wherein any such person, firm, company or corporation has any real or personal property.

[1994 c 301 § 51; 1961 c 15 § 84.56.160. Prior: 1925 ex.s. c 130 § 91; RRS § 11252; prior: 1899 c 32 § 2.]

RCW 84.56.170 Collection of certified taxes--Remittance.

The treasurer of any county of this state receiving the certified statement provided for in RCW 84.56.150 and 84.56.160, shall have the same power to collect the taxes, penalties and delinquencies so certified as the treasurer has to collect the personal taxes levied on personal

property in his or her own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them.

[1994 c 301 § 52; 1961 c 15 § 84.56.170. Prior: 1925 ex.s. c 130 § 92; RRS § 11253; prior: 1899 c 32 § 3.]

RCW 84.56.200 Removal of timber or improvements on which tax is delinquent--Penalty.

It shall be unlawful for any person, firm or corporation to remove any timber from timbered lands, no portion of which is occupied for farming purposes by the owner thereof, or to remove any building or improvements from lands, upon which taxes are delinquent until the taxes thereon have been paid.

Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

[1961 c 15 § 84.56.200. Prior: 1925 ex.s. c 130 § 11; RRS § 11115.]

RCW 84.56.210 Severance of standing timber assessed as realty--Timber tax may be collected as personalty tax.

Whenever standing timber which has been assessed as real estate is severed from the land as part of which it was so assessed, it may be considered by the county assessor as personal property, and the county treasurer shall thereafter be entitled to pursue all of the rights and remedies provided by law for the collection of personal property taxes in the collection of taxes levied against such timber: PROVIDED, That whenever the county assessor elects to treat severed timber as personalty under the provisions of this section, he shall immediately give notice by mail to the person or persons charged with the tax of the fact of his election, and the amount of tax standing against the timber.

[1961 c 15 § 84.56.210. Prior: 1939 c 206 § 42; 1929 c 70 § 1; RRS § 11247-1.]

RCW 84.56.220 Lien of personalty tax follows insurance.

In the event of the destruction of personal property, the lien of the personal property tax shall attach to and follow any insurance that may be upon the property and the insurer shall pay to the county treasurer from the insurance money all taxes, interest and costs that may be due.

[1991 c 245 § 21; 1961 c 15 § 84.56.220. Prior: 1935 c 30 § 5; 1925 ex.s. c 130 § 87; RRS § 11248; prior: 1921 c 117 § 1; 1911 c 24 § 3.]

RCW 84.56.230 Monthly distribution of taxes collected.

On the first day of each month the county treasurer shall distribute pro rata, according to the rate of levy for each fund, the amount collected as consolidated tax during the preceding month: PROVIDED, HOWEVER, That the county treasurer, at his or her option, may distribute

the total amount of such taxes collected according to the ratio that the levy of taxes made for each taxing district in the county bears to such total amount collected. On or before the tenth day of each month the county treasurer shall remit to the respective city treasurers the cities' pro rata share of all taxes collected for the previous month as provided for in RCW 36.29.110.

[1991 c 245 § 22; 1973 1st ex.s. c 43 § 1; 1961 c 15 § 84.56.230. Prior: 1925 ex.s. c 130 § 93; RRS § 11254; prior: 1890 p 564 § 95.]

RCW 84.56.240 Cancellation of uncollectible personalty taxes.

If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, the treasurer shall file with the county legislative authority, on the first day of February following, a list of such taxes, with an affidavit of the treasurer or of the deputy treasurer entrusted with the collection of the taxes, stating that the treasurer had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county legislative authority shall cancel such taxes as the county legislative authority is satisfied cannot be collected.

[1997 c 393 § 14; 1961 c 15 § 84.56.240. Prior: 1925 ex.s. c 130 § 94; RRS § 11255; prior: 1899 c 141 § 8; 1897 c 71 § 72; 1895 c 176 § 16; 1893 c 124 § 73; 1890 p 562 § 88.]

RCW 84.56.250 Penalty for willful noncollection or failure to file delinquent list.

If any county treasurer willfully refuses or neglects to collect any taxes assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as herein provided, the treasurer shall be held, in his or her next settlement with the county legislative authority, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his or her salary and applied to the several funds for which they were levied.

[2001 c 299 § 19; 1961 c 15 § 84.56.250. Prior: 1925 ex.s. c 130 § 95; RRS § 11256; prior: 1897 c 71 § 73; 1893 c 124 § 74; 1890 p 563 § 91.]

RCW 84.56.260 Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges.

The power and duty to levy on property and collect any tax due and unpaid shall be the responsibility of the county treasurer until the tax is paid; and the certification of the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued to collect any tax due and uncollected thereon. This section shall apply to all assessment rolls, special assessments, fees, rates, or other charges for which the treasurer has the responsibility for collection.

[1991 c 245 § 23; 1984 c 250 § 7; 1961 c 15 § 84.56.260. Prior: 1925 ex.s. c 130 § 96; RRS § 11257; prior: 1897 c 71 § 74; 1893 c 124 § 75.]

RCW 84.56.270 Court cancellation of personalty taxes more than four years delinquent.

The county treasurer of any county of the state of Washington, after he has first received the approval of the board of county commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the superior court in or for his county to finally cancel and completely extinguish the lien of any delinquent personal property tax which appears on the tax rolls of his county, which is more than four years delinquent, which he attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation. The superior court shall have jurisdiction to hear any such petition and to enter such order as it shall deem proper in the premises.

[1984 c 132 § 5; 1961 c 15 § 84.56.270. Prior: 1945 c 59 § 1; Rem. Supp. 1945 § 11265-1.]

RCW 84.56.280 Settlement with state for state taxes--Penalty.

Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by the county treasurer and credited to the various state funds, but every such payment shall be subject to correction for error discovered. If they are not paid to the state treasurer before the twentieth day of the month the state treasurer shall make a sight draft on the county treasurer for such amount. Should any county treasurer fail or refuse to honor the draft or make payment of the amount thereon, except for manifest error or other good and sufficient cause, the county treasurer shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law.

[1991 c 245 § 24; 1979 ex.s. c 86 § 7; 1961 c 15 § 84.56.280. Prior: 1955 c 113 § 2; prior: 1949 c 69 § 1, part; 1933 c 35 § 1, part; 1925 ex.s. c 130 § 97, part; Rem. Supp. 1949 § 11258, part; prior: 1899 c 141 § 9, part; 1897 c 71 § 76, part; 1895 c 176 § 17, part; 1893 c 124 § 77, part; 1890 p 565 § 96, part; Code 1881 § 2942, part.]

Notes:

Severability--1979 ex.s. c 86: See note following RCW 13.24.040.

RCW 84.56.290 Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.

Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial, county board of equalization, state board of tax appeals, or administrative proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the director of revenue shall, upon receipt from the county treasurer of a certified copy of the final judgment, order, or decree canceling, reducing, or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of

a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of taxes thereon, as the case may be, make corresponding entries and corrections on the director's records of the state's portion of reduced or canceled tax.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county treasurer of such action, whereupon the county treasurer shall deduct on the treasurer's records the amount of such uncollectible taxes due the various state funds and shall immediately notify the department of revenue of the treasurer's action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the department of revenue the county assessor shall indicate to the county treasurer the assessments and the taxes due therefrom when the list is delivered to the county treasurer on December 15th. The county treasurer shall then notify the department of revenue of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the department of revenue. The county treasurer shall make proper accounting of all sums collected as either advance tax, compensating or additional tax, or supplemental or omitted tax and shall notify the department of revenue of the amounts due the various state funds according to the levy used in extending such tax, and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll.

[1991 c 245 § 37; 1987 c 168 § 3; 1979 ex.s. c 86 § 8; 1961 c 15 § 84.56.290. Prior: 1955 c 113 § 3; prior: 1949 c 69 § 1, part; 1933 c 35 § 1, part; 1925 ex.s. c 130 § 97, part; Rem. Supp. 1949 § 11258, part; prior: 1899 c 141 § 9, part; 1897 c 71 § 76, part; 1895 c 176 § 17, part; 1893 c 124 § 77, part; 1890 p 565 § 96, part; Code 1881 § 2942, part.]

Notes:

Severability--1979 ex.s. c 86: See note following RCW 13.24.040.

RCW 84.56.300 Annual report of collections to county auditor.

On the first Monday of February of each year the county treasurer shall balance up the tax rolls as of December 31 of the prior year in the treasurer's hands and with which the treasurer stands charged on the roll accounts of the county auditor. The treasurer shall then report to the county auditor in full the amount of taxes collected and specify the amount collected on each fund. The treasurer shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with collections and credits on account of errors and double assessments, should balance the tax rolls as the treasurer stands charged. The treasurer shall then report the amount of collections on account of interest since the taxes became delinquent, and as added to the original amounts when making such collections, and with which the treasurer is now to be charged by the auditor, such reports to be duly verified by affidavit.

[1997 c 393 § 15; 1973 1st ex.s. c 45 § 1; 1961 c 15 § 84.56.300. Prior: 1925 ex.s. c 130 § 98; RRS § 11259; prior: 1899 c 141 § 10; 1897 c 71 § 77; 1895 c 176 § 18; 1893 c 124 § 78; 1890 p 565 § 99.]

RCW 84.56.310 Interested person may pay real property taxes.

Any person being the owner or having an interest in an estate or claim to real property against which taxes shall have been unpaid may pay the same and satisfy the lien at any time before execution of a deed to said real property. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate.

[1961 c 15 § 84.56.310. Prior: 1925 ex.s. c 130 § 100; RRS § 11261; prior: 1897 c 71 § 79; 1893 c 124 § 84.]

RCW 84.56.320 Recovery by occupant or tenant paying realty taxes.

When any tax on real property is paid by or collected of any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of ten percent per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real property on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real property.

[1961 c 15 § 84.56.320. Prior: 1925 ex.s. c 130 § 102; RRS § 11263; prior: 1897 c 71 § 81; 1893 c 124 § 86; 1890 p 583 § 133.]

RCW 84.56.330 Payment by mortgagee or other lien holder.

Any person who has a lien by mortgage or otherwise, upon any real property upon which any taxes have not been paid, may pay such taxes, and the interest, penalty and costs thereon; and the receipt of the county treasurer or other collecting official shall constitute an additional lien upon such land, to the amount therein stated, and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien: PROVIDED, That the person paying such taxes shall pay the same as mortgagee or other lien holder and shall procure the receipt of the county treasurer therefor, showing the mortgage or other lien relationship of the person paying such taxes, and the same shall have been recorded with the county auditor of the county wherein the said real estate is situated, within ten days after the payment of such taxes and the issuance of such receipt. It shall be the duty of any treasurer issuing such receipt to make notation thereon of the lien relationship claim of the person paying such taxes. It shall be the duty of the county auditor in such cases to index and record such receipts in the same manner as provided for the recording of liens on real estate, upon the payment to the county auditor of the appropriate recording fees by the person presenting the same for recording: AND PROVIDED FURTHER, That in the event the above provision be not complied with, the lien created by any

such payment shall be subordinate to the liens of all mortgages or encumbrances upon such real property, which are senior to the mortgage or other lien of the person so making such payment.

[1999 c 233 § 23; 1961 c 15 § 84.56.330. Prior: 1933 c 171 § 1; RRS § 11263-1.]

Notes:

Effective date--1999 c 233: See note following RCW 4.28.320.

RCW 84.56.340 Payment on part of parcel or tract or on undivided interest or fractional interest--Division--Certification--Appeal.

Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, or upon such person's undivided fractional interest in such a property, may do so by applying to the county assessor, who must carefully investigate and ascertain the relative or proportionate value said part or part interest bears to the whole tract assessed, on which basis the assessment must be divided, and the assessor shall forthwith certify such proportionate value to the county treasurer: PROVIDED, That excepting when property is being acquired for public use, or where a person or financial institution desires to pay the taxes and any penalties and interest on a mobile home upon which they have a lien by mortgage or otherwise, no segregation of property for tax purposes shall be made under this section unless all delinquent taxes and assessments on the entire tract have been paid in full. The county treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the county assessor. In cases where protest is filed to said division appeal shall be made to the county legislative authority at its next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered by the county legislative authority. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole.

[1997 c 393 § 16; 1996 c 153 § 2; 1994 c 301 § 53; 1985 c 395 § 4; 1971 ex.s. c 48 § 1; 1961 c 15 § 84.56.340. Prior: 1939 c 206 § 44; 1933 c 171 § 2; 1925 ex.s. c 130 § 103; RRS § 11264; prior: 1899 c 141 § 11; 1897 c 71 § 82; 1893 c 124 § 87; 1890 p 583 § 134. Formerly RCW 84.56.340 and 84.56.350.]

Notes:

Applicability--1996 c 153: See note following RCW 84.56.020.

RCW 84.56.360 Separate ownership of improvements--Separate payment authorized.

In any case where buildings, structures or improvements are held in separate ownership from the fee as a part of which they have been assessed for the purpose of taxation, any person desiring to pay separately the tax upon the buildings, structures or improvements may do so under the provisions of this section, RCW 84.56.370 and 84.56.380.

[1961 c 15 § 84.56.360. Prior: 1939 c 155 § 1; RRS § 11264-1.]

RCW 84.56.370 Separate ownership of improvements--Procedure for segregation of improvement tax.

Such person may apply to the county assessor for a certificate showing the total assessed value of the land together with all buildings, structures or improvements located thereon and the assessed value of the building, structure or improvement the tax upon which the applicant desires to pay. It shall be the duty of the county assessor to issue such certificate of segregation upon written application accompanied by an affidavit attesting to the fact of separate ownership of land and improvements. Upon presentation of such certificate of segregation to the county treasurer, that officer shall segregate the total tax in accordance therewith and accept and receipt for the payment of that proportion of total tax which is shown to be due against any building, structure or improvement upon which the applicant desires to pay.

[1961 c 15 § 84.56.370. Prior: 1939 c 155 § 2; RRS § 11264-2.]

RCW 84.56.380 Separate ownership of improvements--Segregation or payment not to release lien.

A segregation or payment under RCW 84.56.360 and 84.56.370 shall not release the land or the building, structure or improvement paid on from any tax lien to which it would otherwise be subject.

[1961 c 15 § 84.56.380. Prior: 1939 c 155 § 3; RRS § 11264-3.]

RCW 84.56.430 Relisting and relevy of tax adjudged void.

If any tax or portion of any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding connected with either the assessment, listing, equalization, levying or collection thereof, or failure of any taxing, assessing or equalizing officer or board to give notice of any hearing or proceeding connected therewith, or, if any such tax or any portion of any such tax heretofore or hereafter levied has heretofore or is hereafter recovered back after payment by reason of any such erroneous proceedings, the amount of such tax or portion of such tax which should have been paid upon such property except for such erroneous proceeding, shall be added to the tax levied on such property for the year next succeeding the entry of final judgment adjudging such tax or portion of tax to have been void. If any tax or portion of a tax levied against any property for any year has been, or is hereafter adjudged void because of any such erroneous proceeding as hereinbefore set forth, the county and state officers authorized to levy and assess taxes on said property shall proceed, in the year next succeeding, to relist and reassess said property and to reequalize such assessment, and to relevy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: PROVIDED, That such tax as reassessed and relevied shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so reassessed and relevied the taxpayer shall be credited with the amount of any taxes paid upon property retaxed for the year or years for which the reassessment is made.

[1961 c 15 § 84.56.430. Prior: 1927 c 290 § 1; 1925 ex.s. c 130 § 108; RRS § 11269; prior: 1897 c 71 § 87; 1893 c 124 § 90. Formerly RCW 84.24.080.]

RCW 84.56.440 Ships and vessels--Collection of taxes--Delinquent taxes--Valuation and assessment of unlisted ships or vessels.

(1) The department of revenue shall collect all ad valorem taxes upon ships and vessels listed with the department in accordance with RCW 84.40.065 and all applicable interest and penalties.

The taxes shall be due and payable to the department on or before the thirtieth day of April and shall be delinquent after that date.

(2) If payment of the tax is not received by the department by the due date, there shall be imposed a penalty of five percent of the amount of the tax; and if the tax is not received within thirty days after the due date, there shall be imposed a total penalty of ten percent of the amount of the tax; and if the tax is not received within sixty days after the due date, there shall be imposed a total penalty of twenty percent of the amount of the tax. No penalty so added shall be less than five dollars.

(3) Delinquent taxes under this section are subject to interest at the rate set forth in RCW 82.32.050 from the date of delinquency until paid. Interest or penalties collected on delinquent taxes under this section shall be paid by the department into the general fund of the state treasury.

(4) If upon information obtained by the department it appears that any ship or vessel required to be listed according to the provisions of RCW 84.40.065 is not so listed, the department shall value the ship or vessel and assess against the owner of the vessel the taxes found to be due and shall add thereto interest at the rate set forth in RCW 82.32.050 from the original due date of the tax until the date of payment. The department shall notify the vessel owner by mail of the amount and the same shall become due and shall be paid by the vessel owner within thirty days of the date of the notice. If payment is not received by the department by the due date specified in the notice, the department shall add a penalty of ten percent of the tax found due. A person who willfully gives a false listing or willfully fails to list a ship or vessel as required by RCW 84.40.065 shall be subject to the penalty imposed by RCW 84.40.130(2), which shall be assessed and collected by the department.

(5) Delinquent taxes under this section, along with all penalties and interest thereon, shall be collected by the department according to the procedures set forth in chapter 82.32 RCW for the filing and execution of tax warrants, including the imposition of warrant interest. In the event a warrant is issued by the department for the collection of taxes under this section, the department shall add a penalty of five percent of the amount of the delinquent tax, but not less than ten dollars.

(6) The department shall also collect all delinquent taxes pertaining to ships and vessels appearing on the records of the county treasurers for each of the counties of this state as of December 31, 1993, including any applicable interest or penalties. The provisions of subsection (5) of this section shall apply to the collection of such delinquent taxes.

[1993 c 33 § 6.]

Notes:

Effective date--1993 c 33: See note following RCW 82.49.060.

RCW 84.56.450 Year 2000 failure--No interest or penalties--Payment of tax. (Expires December 31, 2006.)

(1) Notwithstanding any other provision in this chapter, no interest or penalties may be imposed on any person because of the failure to pay real or personal property taxes on or before the date due for payment if the person establishes that:

(a) The failure to pay was caused, in whole or in part, by a year 2000 failure associated with an electronic computing device;

(b) The year 2000 failure being asserted was not proximately caused by a failure of the person to update an electronic computing device, that is under his or her dominion or control, to be year 2000 compliant; and

(c) If it were not for the year 2000 failure, the person would have been able to satisfy the payment of taxes in a timely manner.

Payment of such taxes shall be made within thirty days after the year 2000 failure has been corrected or reasonably should have been corrected.

(2)(a) The definitions in RCW 4.22.080 apply to this section unless the context clearly requires otherwise.

(b) As used in this section, unless the context clearly requires otherwise, "person" means a natural person or a small business as defined in RCW 19.85.020.

(3) This section does not affect those transactions upon which a default has occurred before any disruption of financial or data transfer operations attributable to a year 2000 failure.

(4) This section does not apply to any claim or cause of action filed after December 31, 2003.

(5) This section expires December 31, 2006.

[1999 c 369 § 6.]

Notes:

Effective date--1999 c 369: See note following RCW 4.22.080.

**Chapter 84.60 RCW
LIEN OF TAXES**

Sections	
84.60.010	Priority of tax lien.
84.60.020	Attachment of tax liens.
84.60.040	Charging personalty tax against realty.
84.60.050	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use--Effect.
84.60.070	Acquisition by governmental unit of property subject to tax lien or placement under agreement or

order of immediate possession or use--Segregation of taxes if only part of parcel required.

RCW 84.60.010 Priority of tax lien.

All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real and personal property upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which, by the provisions of this title, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real and personal property may become charged or liable.

[1969 ex.s. c 251 § 1; 1961 c 15 § 84.60.010. Prior: 1925 ex.s. c 130 § 99; RRS § 11260; prior: 1897 c 71 § 78; 1895 c 176 § 19; 1893 c 124 § 79; 1890 p 584 § 135.]

RCW 84.60.020 Attachment of tax liens.

The taxes assessed upon real property, including mobile homes assessed thereon, and other mobile homes as defined in RCW 82.50.010 shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid, but as between the grantor or vendor and the grantee or purchaser of any real property or any such mobile home, when there is no express agreement as to payment of the taxes thereon due and payable in the calendar year of the sale or the contract to sell, the grantor or vendor shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the whole of such calendar year, and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes. The lien for the property taxes assessed on a mobile home shall be terminated and absolved for the year subsequent to the year of its removal from the state, when notice is given to the county treasurer describing the mobile home, if all property taxes due at the time of removal are satisfied. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property except mobile homes as above provided from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in RCW 84.56.070, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in RCW 84.60.040, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

[1985 c 395 § 5; 1977 ex.s. c 22 § 8; 1961 c 15 § 84.60.020. Prior: 1943 c 34 § 1; 1939 c 206 § 45; 1935 c 30 § 7; Page 19935

1925 ex.s. c 130 § 104; Rem. Supp. 1943 § 11265; prior: 1903 c 59 § 3; 1897 c 71 § 83; 1895 c 176 § 21; 1893 c 124 § 88. Formerly RCW 84.60.020 and 84.60.030.]

NOTES:

Severability--1977 ex.s. c 22: See note following RCW 46.04.302.

RCW 84.60.040 Charging personalty tax against realty.

When it becomes necessary, in the opinion of the county treasurer, to charge the tax on personal property against real property, in order that such personal property tax may be collected, such county treasurer shall select for that purpose some particular tract or lots of real property owned by the person owing such personal property tax, and in his tax roll and certificate of delinquency shall designate the particular tract or lots of real property against which such personal property tax is charged, and such real property shall be chargeable therewith.

[1961 c 15 § 84.60.040. Prior: 1925 ex.s. c 130 § 112, part; RRS § 11273, part; prior: 1897 c 71 § 93, part; 1893 c 124 § 97, part.]

RCW 84.60.050 Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use--Effect.

(1) When real property is acquired by purchase or condemnation by the state of Washington, any county or municipal corporation or is placed under a recorded agreement for immediate possession and use or an order of immediate possession and use pursuant to RCW 8.04.090, such property shall continue to be subject to the tax lien for the years prior to the year in which the property is so acquired or placed under such agreement or order, of any tax levied by the state, county, municipal corporation or other tax levying public body, except as is otherwise provided in RCW 84.60.070.

(2) The lien for taxes applicable to the real property being acquired or placed under immediate possession and use for the year in which such real property is so acquired or placed under immediate possession and use shall be for only the pro rata portion of taxes allocable to that portion of the year prior to the date of execution of the instrument vesting title, date of recording such agreement of immediate possession and use, date of such order of immediate possession and use, or date of judgment. No taxes levied or tax lien on such property allocable to a period subsequent to the dates identified in this subsection shall be valid and any such taxes levied shall be canceled as provided in RCW 84.48.065. In the event the owner has paid taxes allocable to that portion of the year subsequent to the dates identified in this subsection he or she shall be entitled to a pro rata refund of the amount paid on the property so acquired or placed under a recorded agreement or an order of immediate possession and use. If the dates identified in this subsection precede February 15th of the year in which such taxes become payable, no lien for such taxes shall be valid and any such taxes levied but not payable shall be canceled as provided in RCW 84.48.065.

[1994 c 301 § 54; 1994 c 124 § 39; 1971 ex.s. c 260 § 2; 1967 ex.s. c 145 § 36; 1961 c 15 § 84.60.050. Prior: 1957 c 277 § 1.]

Notes:

Severability--1967 ex.s. c 145: See RCW 47.98.043.

Exemption of property under order of immediate possession and use: RCW 84.36.010.

RCW 84.60.070 Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use--Segregation of taxes if only part of parcel required.

When only part of a parcel of real property is required by a public body either of the parties may require the assessor to segregate the taxes and the assessed valuation as between the portion of property so required and the remainder thereof. If the assessed valuation of the portion of the property not required exceeds the amount of all delinquent taxes and taxes payable on the entire parcel, and if the owner so elects the lien for the taxes owing and payable on all the property shall be set over to the property retained by the owner. All county assessors are hereby authorized and required to segregate taxes as provided above.

[1971 ex.s. c 260 § 3; 1961 c 15 § 84.60.070. Prior: 1957 c 277 § 3.]

Chapter 84.64 RCW
LIEN FORECLOSURE
(Formerly: Certificates of delinquency)

Sections

84.64.040	Prosecuting attorney to foreclose on request.
84.64.050	Certificate to county--Foreclosure--Notice--Sale of certain residential property eligible for deferral prohibited.
84.64.060	Payment by interested person before day of sale.
84.64.070	Redemption before day of sale--Redemption of property of minors and legally incompetent persons.
84.64.080	Foreclosure proceedings--Judgment--Sale--Notice--Form of deed--Recording.
84.64.120	Appellate review--Deposit.
84.64.130	Certified copies of records as evidence.
84.64.180	Deeds as evidence--Estoppel by judgment.
84.64.190	Certified copy of deed as evidence.
84.64.200	Prior taxes deemed delinquent--County as bidder at sale--Purchaser to pay all delinquent taxes, interest, or costs.
84.64.215	Deed recording fee--Transmittal to county auditor and purchaser.

RCW 84.64.040 Prosecuting attorney to foreclose on request.

The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment and forms of notice and summons when the same are required, and shall prosecute to final judgment all actions brought by holders

of certificates under the provisions of this chapter for the foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency: PROVIDED, Said holder has duly paid to the clerk of the court the sum of two dollars for each action brought as per RCW 84.64.120: PROVIDED, FURTHER, That nothing herein shall be construed to prevent said holder from employing other and additional counsel, or prosecuting said action independent of and without assistance from the prosecuting attorney, if he so desires, but in such cases, no other and further costs or charge whatever shall be allowed than the costs provided in this section and RCW 84.64.120: AND PROVIDED, ALSO, That in no event shall the county prosecuting attorney collect any fee for the services herein enumerated.

[1961 c 15 § 84.64.040. Prior: 1925 ex.s. c 130 § 116; RRS § 11277; prior: 1903 c 165 § 1; 1899 c 141 § 14.]

RCW 84.64.050 Certificate to county--Foreclosure--Notice--Sale of certain residential property eligible for deferral prohibited.

After the expiration of three years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of delinquency on the property to the county for all years' taxes, interest, and costs: PROVIDED, That the county treasurer, with the consent of the county legislative authority, may elect to issue a certificate for fewer than all years' taxes, interest, and costs to a minimum of the taxes, interest, and costs for the earliest year.

Certificates of delinquency shall be prima facie evidence that:

- (1) The property described was subject to taxation at the time the same was assessed;
- (2) The property was assessed as required by law;
- (3) The taxes or assessments were not paid at any time before the issuance of the certificate;
- (4) Such certificate shall have the same force and effect as a lis pendens required under chapter 4.28 RCW.

The county treasurer may include in the certificate of delinquency any assessments which are due on the property and are the responsibility of the county treasurer to collect. For purposes of this chapter, "taxes, interest, and costs" include any assessments which are so included by the county treasurer, and "interest" means interest and penalties unless the context requires otherwise.

The treasurer shall file the certificates when completed with the clerk of the court at no cost to the treasurer, and the treasurer shall thereupon, with legal assistance from the county prosecuting attorney, proceed to foreclose in the name of the county, the tax liens embraced in such certificates. Notice and summons must be served or notice given in a manner reasonably calculated to inform the owner or owners, and any person having a recorded interest in or lien of record upon the property, of the foreclosure action to appear within thirty days after service of such notice and defend such action or pay the amount due. Either (a) personal service upon the owner or owners and any person having a recorded interest in or lien of record upon the property, or (b) publication once in a newspaper of general circulation, which is circulated in the area of the property and mailing of notice by certified mail to the owner or owners and any

person having a recorded interest in or lien of record upon the property, or, if a mailing address is unavailable, personal service upon the occupant of the property, if any, is sufficient. If such notice is returned as unclaimed, the treasurer shall send notice by regular first class mail. The notice shall include the legal description on the tax rolls, the year or years for which assessed, the amount of tax and interest due, and the name of owner, or reputed owner, if known, and the notice must include the local street address, if any, for informational purposes only. The certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against the property may be brought in one action and all persons interested in any of the property involved in the proceedings may be made codefendants in the action, and if unknown may be therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons interested in the property described therein, except as provided above. The person or persons whose name or names appear on the treasurer's rolls as the owner or owners of the property shall be considered and treated as the owner or owners of the property for the purpose of this section, and if upon the treasurer's rolls it appears that the owner or owners of the property are unknown, then the property shall be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of the proceedings and of any and all steps thereunder: PROVIDED, That prior to the sale of the property, the treasurer shall order or conduct a title search of the property to be sold to determine the legal description of the property to be sold and the record title holder, and if the record title holder or holders differ from the person or persons whose name or names appear on the treasurer's rolls as the owner or owners, the record title holder or holders shall be considered and treated as the owner or owners of the property for the purpose of this section, and shall be entitled to the notice provided for in this section. Such title search shall be included in the costs of foreclosure.

The county treasurer shall not sell property which is eligible for deferral of taxes under chapter 84.38 RCW but shall require the owner of the property to file a declaration to defer taxes under chapter 84.38 RCW.

[1999 c 18 § 7; 1991 c 245 § 25; 1989 c 378 § 37; 1986 c 278 § 64. Prior: 1984 c 220 § 19; 1984 c 179 § 2; 1981 c 322 § 4; 1972 ex.s. c 84 § 2; 1961 c 15 § 84.64.050; prior: 1937 c 17 § 1; 1925 ex.s. c 130 § 117; RRS § 11278; prior: 1917 c 113 § 1; 1901 c 178 § 3; 1899 c 141 § 15; 1897 c 71 § 98.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 84.64.060 Payment by interested person before day of sale.

Any person owning an interest in lands or lots upon which judgment is prayed, as provided in this chapter, may in person or by agent pay the taxes, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the day of the sale; and for the amount so paid he shall have a lien on the property liable for taxes, interest and costs for which judgment is prayed; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such

payment.

[1963 c 88 § 1; 1961 c 15 § 84.64.060. Prior: 1925 ex.s. c 130 § 118; RRS § 11279; prior: 1897 c 71 § 99.]

RCW 84.64.070 Redemption before day of sale--Redemption of property of minors and legally incompetent persons.

Real property upon which certificates of delinquency have been issued under the provisions of this chapter, may be redeemed at any time before the close of business the day before the day of the sale, by payment, as prescribed by the county treasurer, to the county treasurer of the proper county, of the amount for which the certificate of delinquency was issued, together with interest at the statutory rate per annum charged on delinquent general real and personal property taxes from date of issuance of the certificate of delinquency until paid. The person redeeming such property shall also pay the amount of all taxes, interest and costs accruing after the issuance of such certificate of delinquency, together with interest at the statutory rate per annum charged on delinquent general real and personal property taxes on such payment from the day the same was made. No fee shall be charged for any redemption. Tenants in common or joint tenants shall be allowed to redeem their individual interest in real property for which certificates of delinquency have been issued under the provisions of this chapter, in the manner and under the terms specified in this section for the redemption of real property other than that of persons adjudicated to be legally incompetent or minors. If the real property of any minor, or any person adjudicated to be legally incompetent, be sold for nonpayment of taxes, the same may be redeemed at any time within three years after the date of sale upon the terms specified in this section, on the payment of interest at the statutory rate per annum charged on delinquent general real and personal property taxes on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner shall pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or by any person in their behalf.

[1991 c 245 § 26; 1963 c 88 § 2; 1961 c 15 § 84.64.070. Prior: 1925 ex.s. c 130 § 119; RRS § 11280; prior: 1917 c 142 § 4; 1899 c 141 § 17; 1897 c 71 § 102; 1895 c 176 § 25; 1893 c 124 § 121.]

RCW 84.64.080 Foreclosure proceedings--Judgment--Sale--Notice--Form of deed--Recording.

The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of the lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or the court may, in its discretion, continue such individual cases, wherein defense is offered, to such time as may be necessary, in order to secure substantial justice to the contestants therein; but in all other cases the court shall proceed to determine the matter in a summary manner as above specified. In all judicial proceedings of any kind for the collection of taxes, and interest and costs thereon, all amendments which by law can

be made in any personal action pending in such court shall be allowed, and no assessments of property or charge for any of the taxes shall be considered illegal on account of any irregularity in the tax list or assessment rolls or on account of the assessment rolls or tax list not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, shall vitiate or in any manner affect the tax or the assessment thereof, and any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of such taxes or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court. The court shall give judgment for such taxes, interest and costs as shall appear to be due upon the several lots or tracts described in the notice of application for judgment or complaint, and such judgment shall be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs, and the court shall order and direct the clerk to make and enter an order for the sale of such real property against which judgment is made, or vacate and set aside the certificate of delinquency or make such other order or judgment as in the law or equity may be just. The order shall be signed by the judge of the superior court, shall be delivered to the county treasurer, and shall be full and sufficient authority for him or her to proceed to sell the property for the sum as set forth in the order and to take such further steps in the matter as are provided by law. The county treasurer shall immediately after receiving the order and judgment of the court proceed to sell the property as provided in this chapter to the highest and best bidder for cash. The acceptable minimum bid shall be the total amount of taxes, interest, and costs. All sales shall be made at a location in the county on a date and time (except Saturdays, Sundays, or legal holidays) as the county treasurer may direct, and shall continue from day to day (Saturdays, Sundays, and legal holidays excepted) during the same hours until all lots or tracts are sold, after first giving notice of the time, and place where such sale is to take place for ten days successively by posting notice thereof in three public places in the county, one of which shall be in the office of the treasurer. The notice shall be substantially in the following form:

TAX JUDGMENT SALE

Public notice is hereby given that pursuant to real property tax judgment of the superior court of the county of in the state of Washington, and an order of sale duly issued by the court, entered the day of,, in proceedings for foreclosure of tax liens upon real property, as per provisions of law, I shall on the day of,, at o'clock a.m., at in the city of, and county of, state of Washington, sell the real property to the highest and best bidder for cash, to satisfy the full amount of

taxes, interest and costs adjudged to be due.

In witness whereof, I have hereunto affixed my hand and seal this day of,

.....
Treasurer of
county.

No county officer or employee shall directly or indirectly be a purchaser of such property at such sale.

If any buildings or improvements are upon an area encompassing more than one tract or lot, the same must be advertised and sold as a single unit.

If the highest amount bid for any such separate unit tract or lot is in excess of the minimum bid due upon the whole property included in the certificate of delinquency, the excess shall be refunded following payment of all water-sewer district liens, on application therefor, to the record owner of the property. The record owner of the property is the person who held title on the date of issuance of the certificate of delinquency. In the event no claim for the excess is received by the county treasurer within three years after the date of the sale he or she shall at expiration of the three year period deposit such excess in the current expense fund of the county. The county treasurer shall execute to the purchaser of any piece or parcel of land a tax deed. The deed so made by the county treasurer, under the official seal of his or her office, shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his or her heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

State of Washington)
 |
 | ss.
 |
County of)

This indenture, made this day of,, between, as treasurer of county, state of Washington, party of the first part, and, party of the second part:

Witnesseth, that, whereas, at a public sale of real property held on the day of,, pursuant to a real property tax judgment entered in the superior court in the county of on the day of,, in proceedings to foreclose tax liens upon real property and an order of sale duly issued by the court, duly purchased in compliance with the laws of the state of Washington, the following described real property, to wit: (Here place description of real property conveyed) and that the has complied with the laws of the state of Washington necessary to entitle (him, or her or them) to a deed for the real property.

Now, therefore, know ye, that, I, county treasurer of the county of, state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases provided, do hereby grant and convey unto, his or her heirs and assigns, forever, the real property hereinbefore described.

Given under my hand and seal of office this day of, A.D.

.....
County Treasurer.

[1999 c 153 § 72; 1999 c 18 § 8; 1991 c 245 § 27; 1981 c 322 § 5; 1965 ex.s. c 23 § 4; 1963 c 8 § 1; 1961 c 15 § 84.64.080. Prior: 1951 c 220 § 1; 1939 c 206 § 47; 1937 c 118 § 1; 1925 ex.s. c 130 § 20; RRS § 11281; prior: 1909 c 163 § 1; 1903 c 59 § 5; 1899 c 141 § 18; 1897 c 71 § 103; 1893 c 124 § 105; 1890 p 573 § 112; Code 1881 § 2917. Formerly RCW 84.64.080, 84.64.090, 84.64.100, and 84.64.110.]

Notes:

Reviser's note: This section was amended by 1999 c 18 § 8 and by 1999 c 153 § 72, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Part headings not law--1999 c 153: See note following RCW 57.04.050.

Validation--1963 c 8: "All rights acquired or any liability or obligation incurred under the provisions of this section prior to February 18, 1963, or any process, proceeding, order, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, or any certificate of delinquency, tax deed or other instrument given or executed thereunder, or any claim or refund thereunder, or any sale or other proceeding thereunder are hereby declared valid and of full force and effect." [1963 c 8 § 2.]

RCW 84.64.120 Appellate review--Deposit.

Appellate review of the judgment of the superior court may be sought as in other civil cases. However, review must be sought within thirty days after the entry of the judgment and the party taking such appeal shall deposit a sum equal to all taxes, interest, and costs with the clerk of the court, conditioned that the appellant shall prosecute the appeal with effect, and will pay the amount of any taxes, interest and costs which may be finally adjudged against the real property involved in the appeal by any court having jurisdiction of the cause. No appeal shall be

allowed from any judgment for the sale of land or lot for taxes unless the party taking such appeal shall before the time of giving notice of such appeal, and within thirty days herein allowed within which to appeal, deposit with the clerk of the court of the county in which the land or lots are situated, an amount of money equal to the amount of the judgment and costs rendered in such cause by the trial court. If, in case of an appeal, the judgment of the lower court shall be affirmed, in whole or in part, the supreme court or the court of appeals shall enter judgment for the amount of taxes, interest and costs, with damages not to exceed twenty percent, and shall order that the amount deposited with the clerk of the court, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of the judgment, damages and costs. The clerk of the supreme court or the clerk of the division of the court of appeals in which the appeal is pending shall transmit to the county treasurer of the county in which the land or lots are situated a certified copy of the order of affirmance, and it shall be the duty of such county treasurer upon receiving the same to apply so much of the amount deposited with the clerk of the court, as shall be necessary to satisfy the amount of the judgment of the supreme court, and to account for the same as collected taxes. If the judgment of the superior court shall be reversed and the cause remanded for a rehearing, and if, upon a rehearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, as herein provided, the clerk of such superior court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with the clerk of the court, and the county clerk shall credit such judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein shall be construed as requiring an additional deposit in case of more than one appeal being prosecuted in the proceeding. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, interest, and costs, or any part thereof, in the proceedings, the county treasurer shall pay over to the party who shall have made such deposit, or his or her legally authorized agent or representative, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the land or lots in respect to which such deposit shall have been made.

[1999 c 18 § 9; 1991 c 245 § 28; 1988 c 202 § 70; 1971 c 81 § 154; 1961 c 15 § 84.64.120. Prior: 1925 ex.s. c 130 § 121; RRS § 11282; prior: 1903 c 59 § 4; 1897 c 71 § 104; 1893 c 124 § 106.]

Notes:

Rules of court: *Cf. RAP 5.2, 8.1, 18.22.*

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 84.64.130 Certified copies of records as evidence.

The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed prima facie evidence to prove the issuance of any certificate, the sale of any land or lot for taxes, the redemption of the same or payment of taxes thereon. The county treasurer shall, at the expiration of his term of office, pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real property.

[1961 c 15 § 84.64.130. Prior: 1925 ex.s. c 130 § 123; RRS § 11284; prior: 1897 c 71 § 108; 1893 c 124 § 123.]

RCW 84.64.180 Deeds as evidence--Estoppel by judgment.

Deeds executed by the county treasurer, as aforesaid, shall be prima facie evidence in all controversies and suits in relation to the right of the purchaser, his heirs and assigns, to the real property thereby conveyed of the following facts: First, that the real property conveyed was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law; second, that the taxes were not paid at any time before the issuance of deed; third, that the real property conveyed had not been redeemed from the sale at the date of the deed; fourth, that the real property was sold for taxes, interest and costs, as stated in the deed; fifth, that the grantee in the deed was the purchaser, or assignee of the purchaser; sixth, that the sale was conducted in the manner required by law. And any judgment for the deed to real property sold for delinquent taxes rendered after January 9, 1926, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or before the rendition of such judgment, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax has been paid, or the real property was not liable to the tax.

[1961 c 15 § 84.64.180. Prior: 1925 ex.s. c 130 § 127; RRS § 11288; prior: 1897 c 71 § 114; 1893 c 124 § 132; 1890 p 574 § 114.]

RCW 84.64.190 Certified copy of deed as evidence.

Whenever it shall be necessary in any action in any court of law or equity, wherein the title to any real property is in controversy, to prove the conveyance to any county of such real property in pursuance of a foreclosure of a tax certificate and sale thereunder, a copy of the tax deed issued to the county containing a description of such real property, exclusive of the description of all other real property therein described, certified by the county auditor of the county wherein the real property is situated, to be such, shall be admitted in evidence by the court, and shall be proof of the conveyance of the real property in controversy to such county, to the same extent as would a certified copy of the entire record of such tax deed.

[1961 c 15 § 84.64.190. Prior: 1925 ex.s. c 130 § 128; RRS § 11289; prior: 1890 p 575 § 115.]

RCW 84.64.200 Prior taxes deemed delinquent--County as bidder at sale--Purchaser to pay all delinquent taxes, interest, or costs.

All lots, tracts and parcels of land upon which taxes levied prior to January 9, 1926 remain due and unpaid at the date when such taxes would have become delinquent as provided in the act under which they were levied shall be deemed to be delinquent under the provisions of this title, and the same proceedings may be had to enforce the payment of such unpaid taxes,

with interest and costs, and payment enforced and liens foreclosed under and by virtue of the provisions of this chapter. For the purposes of foreclosure under this chapter, the date of delinquency shall be construed to mean the date when the taxes first became delinquent. At all sales of property for which certificates of delinquency are held by the county, if no other bids are received, the county shall be considered a bidder for the full area of each tract or lot to the amount of all taxes, interest and costs due thereon, and where no bidder appears, acquire title thereto as absolutely as if purchased by an individual under the provisions of this chapter; all bidders except the county at sales of property for which certificates of delinquency are held by the county shall pay the full amount of taxes, interest and costs for which judgment is rendered, together with all taxes, interest and costs which are delinquent at the time of sale, regardless of whether the taxes, interest, or costs are included in the judgment.

[1981 c 322 § 6; 1961 c 15 § 84.64.200. Prior: 1925 ex.s. c 130 § 129; RRS § 11290; prior: 1901 c 178 § 4; 1899 c 141 § 24; 1897 c 71 § 116; 1893 c 124 § 136.]

RCW 84.64.215 Deed recording fee--Transmittal to county auditor and purchaser.

In addition to a five-dollar fee for preparing the deed, the treasurer shall collect the proper recording fee. This recording fee together with the deed shall then be transmitted by the treasurer to the county auditor who will record the same and mail the deed to the purchaser.

[1991 c 245 § 29; 1961 c 15 § 84.64.215. Prior: 1947 c 60 § 1; Rem. Supp. 1947 § 11295a. Formerly RCW 84.64.210, part.]

Chapter 84.68 RCW
RECOVERY OF TAXES PAID OR PROPERTY SOLD FOR TAXES

Sections

84.68.010	Injunctions prohibited--Exceptions.
84.68.020	Payment under protest--Claim not required.
84.68.030	Judgment--Payment--County tax refund fund.
84.68.040	Levy for tax refund fund.
84.68.050	Venue of action--Intercounty property.
84.68.060	Limitation of actions.
84.68.070	Remedy exclusive--Exception.
84.68.080	Action to recover property sold for taxes--Tender is condition precedent.
84.68.090	Action to recover property sold for taxes--Complaint.
84.68.100	Action to recover property sold for taxes--Restrictions construed as additional.
84.68.110	Small claims recoveries--Recovery of erroneous taxes without court action.
84.68.120	Small claims recoveries--Petition--Procedure of county officers--Transmittal of findings to department of revenue.
84.68.130	Small claims recoveries--Procedure of department of revenue.
84.68.140	Small claims recoveries--Payment of refunds--Procedure.
84.68.150	Small claims recoveries--Limitation as to time and amount of refund.

RCW 84.68.010 Injunctions prohibited--Exceptions.

Injunctions and restraining orders shall not be issued or granted to restrain the collection of any tax or any part thereof, or the sale of any property for the nonpayment of any tax or part thereof, except in the following cases:

- (1) Where the law under which the tax is imposed is void;
- (2) Where the property upon which the tax is imposed is exempt from taxation; or
- (3) Where the sale is a result of an error made by an officer or employee of the county, and the board of county commissioners or other legislative authority of the county issues an order.

[2000 c 103 § 30; 1972 ex.s. c 84 § 3; 1961 c 15 § 84.68.010. Prior: 1931 c 62 § 1; RRS § 11315-1.]

RCW 84.68.020 Payment under protest--Claim not required.

In all cases of the levy of taxes for public revenue which are deemed unlawful or excessive by the person, firm or corporation whose property is taxed, or from whom such tax is demanded or enforced, such person, firm or corporation may pay such tax or any part thereof deemed unlawful, under written protest setting forth all of the grounds upon which such tax is claimed to be unlawful or excessive; and thereupon the person, firm or corporation so paying, or their legal representatives or assigns, may bring an action in the superior court or in any federal court of competent jurisdiction against the state, county or municipality by whose officers the same was collected, to recover such tax, or any portion thereof, so paid under protest: PROVIDED, That RCW 84.68.010 through 84.68.070 shall not be deemed to enlarge the grounds upon which taxes may now be recovered: AND PROVIDED FURTHER, That no claim need be presented to the state or county or municipality, or any of their respective officers, for the return of such protested tax as a condition precedent to the institution of such action.

[1994 c 124 § 40; 1961 c 15 § 84.68.020. Prior: 1937 c 11 § 1; 1931 c 62 § 2; 1927 c 280 § 7; 1925 c 18 § 7; RRS § 11315-2.]

RCW 84.68.030 Judgment--Payment--County tax refund fund.

In case it be determined in such action that said tax, or any portion thereof, so paid under protest, was unlawfully collected, judgment for recovery thereof and interest thereon at the rate specified in RCW 84.69.100 from date of payment, together with costs of suit, shall be entered in favor of plaintiff. In case the action is against a county and the judgment shall become final, the amount of such judgment, including interest at the rate specified in RCW 84.69.100 and costs where allowed, shall be paid out of the treasury of such county by the county treasurer upon warrants drawn by the county auditor against a fund in said treasury hereby created to be known and designated as the county tax refund fund. Such warrants shall be so issued upon the filing with the county auditor and the county treasurer of duly authenticated copies of such judgment,

and shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in such county tax refund fund for the payment of such warrants, then such warrants shall bear interest in such cases and shall be callable under such conditions as are provided by law for county warrants, and such interest, if any, shall also be paid out of said fund.

[1989 c 378 § 28; 1961 c 15 § 84.68.030. Prior: 1931 c 62 § 3; RRS § 11315-3.]

RCW 84.68.040 Levy for tax refund fund.

Annually, at the time required by law for the levying of taxes for county purposes, the proper county officers required by law to make and enter such tax levies shall make and enter a tax levy or levies for said county tax refund fund, which said levy or levies shall be given precedence over all other tax levies for county and/or taxing district purposes, as follows:

(1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes held illegal and recoverable by such judgments rendered against the county within the preceding twelve months, including legal interest and a proper share of the costs, where allowed, together with the additional amounts hereinafter provided for;

(2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by the county for the purposes of such taxing district, and which have been held illegal and recoverable by such judgments rendered against the county within the preceding twelve months, including legal interest and a proper share of the costs, where allowed.

The aforesaid levy or levies shall also include a proper share of the interest paid out of the county tax refund fund during said twelve months upon warrants issued against said fund in payment of such judgments, legal interests and costs, plus such an additional amount as such levying officers shall deem necessary to meet the obligations of said fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund.

[1961 c 15 § 84.68.040. Prior: 1937 c 11 § 2; 1931 c 62 § 4; RRS § 11315-4.]

RCW 84.68.050 Venue of action--Intercounty property.

The action for the recovery of taxes so paid under protest shall be brought in the superior court of the county wherein the tax was collected or in any federal court of competent jurisdiction: PROVIDED, That where the property against which the tax is levied consists of the operating property of a railroad company, telegraph company or other public service company whose operating property is located in more than one county and is assessed as a unit by any state board or state officer or officers, the complaining taxpayer may institute such action in the superior court of any one of the counties in which such tax is payable, or in any federal court of competent jurisdiction, and may join as parties defendant in said action all of the counties to which the tax or taxes levied upon such operating property were paid or are payable, and may recover in one action from each of the county defendants the amount of the tax, or any portion thereof, so paid under protest, and adjudged to have been unlawfully collected, together with

interest thereon at the rate specified in RCW 84.69.100 from date of payment, and costs of suit.

[1989 c 378 § 29; 1961 c 15 § 84.68.050. Prior: 1937 c 11 § 3; 1931 c 62 § 5; RRS § 11315-5.]

RCW 84.68.060 Limitation of actions.

No action instituted pursuant to this chapter or otherwise to recover any tax levied or assessed shall be commenced after the 30th day of the next succeeding June following the year in which said tax became payable.

[1961 c 15 § 84.68.060. Prior: 1939 c 206 § 48; 1931 c 62 § 6; RRS § 11315-6.]

Notes:

Limitation of action to cancel tax deed: RCW 4.16.090.

RCW 84.68.070 Remedy exclusive--Exception.

Except as permitted by RCW 84.68.010 through 84.68.070 and chapter 84.69 RCW, no action shall ever be brought or defense interposed attacking the validity of any tax, or any portion of any tax: PROVIDED, HOWEVER, That this section shall not be construed as depriving the defendants in any tax foreclosure proceeding of any valid defense allowed by law to the tax sought to be foreclosed therein except defenses based upon alleged excessive valuations, levies or taxes.

[1989 c 378 § 30; 1961 c 15 § 84.68.070. Prior: 1939 c 206 § 49; 1931 c 62 § 7; RRS § 11315-7.]

RCW 84.68.080 Action to recover property sold for taxes--Tender is condition precedent.

Hereafter no action or proceeding shall be commenced or instituted in any court of this state for the recovery of any property sold for taxes, unless the person or corporation desiring to commence or institute such action or proceeding shall first pay, or cause to be paid, or shall tender to the officer entitled under the law to receive the same, all taxes, penalties, interest and costs justly due and unpaid from such person or corporation on the property sought to be recovered.

[1961 c 15 § 84.68.080. Prior: 1888 c 22 (p 43) § 1; RRS § 955.]

Notes:

Limitation of action to cancel tax deed: RCW 4.16.090.

RCW 84.68.090 Action to recover property sold for taxes--Complaint.

In all actions for the recovery of lands or other property sold for taxes, the complainant must state and set forth specially in the complaint the tax that is justly due, with penalties, interest and costs, that the taxes for that and previous years have been paid; and when the action is against the person or corporation in possession thereof that all taxes, penalties, interest and

costs paid by the purchaser at tax-sale, the purchaser's assignees or grantees have been fully paid or tendered, and payment refused.

[1994 c 124 § 41; 1961 c 15 § 84.68.090. Prior: 1888 c 22 (p 44) § 2; RRS § 956.]

RCW 84.68.100 Action to recover property sold for taxes--Restrictions construed as additional.

The provisions of RCW 84.68.080 and 84.68.090 shall be construed as imposing additional conditions upon the complainant in actions for the recovery of property sold for taxes.

[1961 c 15 § 84.68.100. Prior: 1888 c 22 (p 44) § 3; RRS § 957.]

RCW 84.68.110 Small claims recoveries--Recovery of erroneous taxes without court action.

Whenever a taxpayer believes or has reason to believe that, through error in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, he has been erroneously assessed or that a tax has been incorrectly extended against him upon the tax rolls, and the tax based upon such erroneous assessment or incorrect extension has been paid, such taxpayer may initiate a proceeding for the cancellation or reduction of the assessment of his property and the tax based thereon or for correction of the error in extending the tax on the tax rolls, and for the refund of the claimed erroneous tax or excessive portion thereof, by filing a petition therefor with the county assessor of the county in which the property is or was located or taxed, which petition shall legally describe the property, show the assessed valuation and tax placed against the property for the year or years in question and the taxpayer's reasons for believing that there was an error in the assessment within the meaning of RCW 84.68.110 through 84.68.150, or in extending the tax upon the tax rolls and set forth the sum to which the taxpayer desires to have the assessment reduced or the extended tax corrected.

[1961 c 15 § 84.68.110. Prior: 1939 c 16 § 1; RRS § 11241-1.]

RCW 84.68.120 Small claims recoveries--Petition--Procedure of county officers--Transmittal of findings to department of revenue.

Upon the filing of the petition with the county assessor that officer shall proceed forthwith to conduct such investigation as may be necessary to ascertain and determine whether or not the assessment in question was erroneous or whether or not the tax was incorrectly extended upon the tax rolls and if he finds there is probable cause to believe that the property was erroneously assessed, and that such erroneous assessment was due to an error in description, double assessment or manifest error in assessment which does not involve a revaluation of the property, or that the tax was incorrectly extended upon the tax rolls, he shall endorse his findings upon the petition, and thereupon within ten days after the filing of the petition by the taxpayer forward the same to the county treasurer. If the assessor's findings be in favor of cancellation or

reduction or correction he shall include therein a statement of the amount to which he recommends that the assessment and tax be reduced. It shall be the duty of the county treasurer, upon whom a petition with endorsed findings is served, as in RCW 84.68.110 through 84.68.150 provided, to endorse thereon a statement whether or not the tax against which complaint is made has in fact been paid and, if paid, the amount thereof, whereupon the county treasurer shall immediately transmit the petition to the prosecuting attorney and the prosecuting attorney shall make such investigation as he deems necessary and, within ten days after receipt of the petition and findings by him, transmit the same to the state department of revenue with his recommendation in respect to the granting or denial of the petition.

[1975 1st ex.s. c 278 § 208; 1961 c 15 § 84.68.120. Prior: 1939 c 16 § 2; RRS § 11241-2.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.68.130 Small claims recoveries--Procedure of department of revenue.

Upon receipt of the petition, findings and recommendations the state department of revenue shall proceed to consider the same, and it may require evidence to be submitted and make such investigation as it deems necessary and for such purpose the department of revenue shall be empowered to subpoena witnesses in order that all material and relevant facts may be ascertained. Upon the conclusion of its consideration of the petition and within thirty days after receipt thereof, the department of revenue shall enter an order either granting or denying the petition and if the petition be granted the department of revenue may order the assessment canceled or reduced or the extended tax corrected upon the tax rolls in any amount it deems proper but in no event to exceed the amount of reduction or correction recommended by the county assessor.

[1975 1st ex.s. c 278 § 209; 1961 c 15 § 84.68.130. Prior: 1939 c 16 § 3; RRS § 11241-3.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.68.140 Small claims recoveries--Payment of refunds--Procedure.

Certified copies of the order of the department of revenue shall be forwarded to the county assessor, the county auditor and the taxpayer, and the taxpayer shall immediately be entitled to a refund of the difference, if any, between the tax already paid and the canceled or reduced or corrected tax based upon the order of the department with interest on such amount from the date of payment of the original tax. Upon receipt of the order of the department the county auditor shall draw a warrant against the county tax refund fund in the amount of any tax reduction so ordered, plus interest at the rate specified in RCW 84.69.100 to the date such warrant is issued, and such warrant shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in the county tax refund fund for the payment of such warrant the warrant shall bear interest and shall be callable under such conditions as are provided

by law for county warrants and such interest, if any, shall also be paid out of said fund. The order of the department shall for all purposes be considered as a judgment against the county tax refund fund and the obligation thereof shall be discharged in the same manner as provided by law for the discharge of judgments against the county for excessive taxes under the provisions of RCW 84.68.010 through 84.68.070 or any act amendatory thereof.

[1989 c 378 § 31; 1975 1st ex.s. c 278 § 210; 1961 c 15 § 84.68.140. Prior: 1939 c 16 § 4; RRS § 11241-4.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.68.150 Small claims recoveries--Limitation as to time and amount of refund.

No petition for cancellation or reduction of assessment or correction of tax rolls and the refund of taxes based thereon under RCW 84.68.110 through 84.68.150 shall be considered unless filed within three years after the year in which the tax became payable or purported to become payable. The maximum refund under the authority of RCW 84.68.110 through 84.68.150 for each year involved in the taxpayer's petition shall be two hundred dollars. Should the amount of excess tax for any such year be in excess of two hundred dollars, a refund of two hundred dollars shall be allowed under RCW 84.68.110 through 84.68.150, without prejudice to the right of the taxpayer to proceed as may be otherwise provided by law to recover the balance of the excess tax paid by him.

[1961 c 15 § 84.68.150. Prior: 1949 c 158 § 1; 1941 c 154 § 1; 1939 c 16 § 5; Rem. Supp. 1949 § 11241-5.]

**Chapter 84.69 RCW
REFUNDS**

Sections

84.69.010	Definitions.
84.69.020	Grounds for refunds--Determination--Payment--Report.
84.69.030	Procedure to obtain order for refund.
84.69.040	Refunds may include amounts paid to state, and county and taxing district taxes.
84.69.050	Refund with respect to amounts paid state.
84.69.060	Refunds with respect to county, state, and taxing district taxes.
84.69.070	Refunds with respect to taxing districts--Administrative expenses--Disposition of funds upon expiration of refund orders.
84.69.080	Refunds with respect to taxing districts--Not to be paid from county funds.
84.69.090	To whom refund may be paid.
84.69.100	Refunds shall include interest--Written protests not required--Rate of interest.
84.69.110	Expiration date of refund orders.
84.69.120	Action on rejected claim--Time for commencement.
84.69.130	Claim prerequisite to action--Recovery limited to ground asserted.
84.69.140	Interest shall be allowed on amount recovered.
84.69.150	Refunds within sixty days.
84.69.160	Chapter does not supersede existing law.

84.69.170 Payment under protest not required.

RCW 84.69.010 Definitions.

As used in this chapter, unless the context indicates otherwise:

(1) "Taxing district" means any county, city, town, port district, school district, road district, metropolitan park district, water-sewer district, or other municipal corporation now or hereafter authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

(2) "Tax" includes penalties and interest.

[1999 c 153 § 73; 1961 c 15 § 84.69.010. Prior: 1957 c 120 § 1.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.

RCW 84.69.020 Grounds for refunds--Determination--Payment--Report.

On the order of the county treasurer, ad valorem taxes paid before or after delinquency shall be refunded if they were:

(1) Paid more than once;
(2) Paid as a result of manifest error in description;
(3) Paid as a result of a clerical error in extending the tax rolls;
(4) Paid as a result of other clerical errors in listing property;
(5) Paid with respect to improvements which did not exist on assessment date;
(6) Paid under levies or statutes adjudicated to be illegal or unconstitutional;
(7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now or hereafter amended;

(8) Paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person with respect to real property in which the person paying the same has no legal interest;

(9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board;

(10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED, That the amount refunded under subsections (9) and (10) of this section shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order;

(11) Paid as a state property tax levied upon property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state

property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 of the state Constitution equal one percent of the assessed value established by the board;

(12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, That the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding;

(13) Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2);

(14) Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065;

(15) Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039;

or

(16) Abated under RCW 84.70.010.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsections (9), (10), (11), and (12) of this section nor may any refunds be made if a bona fide purchaser has acquired rights that would preclude the assessment and collection of the refunded tax from the property that should properly have been charged with the tax. Any refunds made on delinquent taxes shall include the proportionate amount of interest and penalties paid. The county treasurer may deduct from moneys collected for the benefit of the state's levy, refunds of the state levy including interest on the levy as provided by this section and chapter 84.68 RCW.

The county treasurer of each county shall make all refunds determined to be authorized by this section, and by the first Monday in February of each year, report to the county legislative authority a list of all refunds made under this section during the previous year. The list is to include the name of the person receiving the refund, the amount of the refund, and the reason for the refund.

[1999 sp.s. c 8 § 2. Prior: 1998 c 306 § 2; 1997 c 393 § 18; 1996 c 296 § 2; 1994 c 301 § 55; 1991 c 245 § 31; 1989 c 378 § 17; 1981 c 228 § 1; 1975 1st ex.s. c 291 § 21; 1974 ex.s. c 122 § 2; 1972 ex.s. c 126 § 2; 1971 ex.s. c 288 § 14; 1969 ex.s. c 224 § 1; 1961 c 15 § 84.69.020; prior: 1957 c 120 § 2.]

Notes:

Severability--Effective date--1999 sp.s. c 8: See notes following RCW 84.70.010.

Applicability--1981 c 228: "Section 1(12) of the [this] amendatory act applies to only those taxes which first become due and payable subsequent to January 1, 1981: PROVIDED, HOWEVER, That this section shall not apply to any taxes which were paid under protest and which were timely paid." [1981 c 228 § 4.]

Effective dates--Severability--1975 1st ex.s. c 291: See notes following RCW 82.04.050.

Purpose--1974 ex.s. c 122: "The legislature recognizes that the operation of the provisions of RCW 84.52.065 and 84.48.080, providing for adjustments in the county-determined assessed value of property for purposes of the state property tax for schools, may, with respect to certain properties, result in a total regular property tax payment in excess of the one percent limitation provided for in Article 7, section 2 (Amendment 59) of the state Constitution. The primary purpose of this 1974 amendatory act is to provide a procedure for administrative relief in such cases, such relief to be in addition to the presently existing procedure for judicial relief through a refund action provided for in RCW 84.68.020." [1974 ex.s. c 122 § 1.]

Severability--Savings--1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.69.030 Procedure to obtain order for refund.

Except in cases wherein the county legislative authority acts upon its own motion, no orders for a refund under this chapter shall be made except on a claim:

- (1) Verified by the person who paid the tax, the person's guardian, executor or administrator; and
- (2) Filed with the county treasurer within three years after making of the payment sought to be refunded; and
- (3) Stating the statutory ground upon which the refund is claimed.

[1991 c 245 § 32; 1989 c 378 § 32; 1961 c 15 § 84.69.030. Prior: 1957 c 120 § 3.]

RCW 84.69.040 Refunds may include amounts paid to state, and county and taxing district taxes.

Refunds ordered by the county legislative authority may include:

- (1) A portion of amounts paid to the state treasurer by the county treasurer as money belonging to the state; and also
- (2) County taxes and taxes collected by county officers for taxing districts.

[1991 c 245 § 33; 1961 c 15 § 84.69.040. Prior: 1957 c 120 § 4.]

RCW 84.69.050 Refund with respect to amounts paid state.

The part of the refund representing amounts paid to the state shall be paid from the county general fund and the department of revenue shall, upon the next succeeding settlement with the county, certify this amount refunded to the county: PROVIDED, That when a refund of tax funds pursuant to state levies is required, the department of revenue shall authorize adjustment procedures whereby counties may deduct from property tax remittances to the state the amount required to cover the state's portion of the refunds.

[1988 c 222 § 31; 1973 2nd ex.s. c 5 § 1; 1961 c 15 § 84.69.050. Prior: 1957 c 120 § 5.]

RCW 84.69.060 Refunds with respect to county, state, and taxing district taxes.

Refunds ordered under this chapter with respect to county, state, and taxing district taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer: PROVIDED, That in making refunds on a levy code or tax code basis, the county treasurer may make an adjustment on the subsequent year's property tax payment due for the amount of the refund.

[1991 c 245 § 34; 1989 c 378 § 18; 1988 c 222 § 32; 1973 2nd ex.s. c 5 § 2; 1961 c 15 § 84.69.060. Prior: 1957 c 120 § 6.]

RCW 84.69.070 Refunds with respect to taxing districts--Administrative expenses--Disposition of funds upon expiration of refund orders.

Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs including interest paid on the refunds incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts and/or the state on a pro rata basis until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund: PROVIDED, That whenever orders for refunds of ad valorem taxes promulgated by the county treasurer or county legislative authority and unpaid checks shall expire and become void as provided in RCW 84.69.110, then any moneys remaining in a refund account established by the county treasurer for any taxing district may be transferred by the county treasurer from such refund account to the county current expense fund to reimburse the county for the administrative expense incurred in making refunds as prescribed herein. Any excess then remaining in the taxing district refund account may then be transferred by the county treasurer to the current expense fund of the taxing district for which the tax was originally levied and collected.

[1991 c 245 § 38; 1973 2nd ex.s. c 5 § 3; 1963 c 114 § 1; 1961 c 270 § 2; 1961 c 15 § 84.69.070. Prior: 1957 c 120 § 7.]

RCW 84.69.080 Refunds with respect to taxing districts--Not to be paid from county funds.

Neither any county nor its officers shall refund amounts on behalf of a taxing district from county funds.

[1961 c 15 § 84.69.080. Prior: 1957 c 120 § 8.]

RCW 84.69.090 To whom refund may be paid.

The payment of refunds shall be made payable, at the election of the appropriate treasurer, to the taxpayer, his guardian, executor, or administrator or the owner of record of the property taxed, his guardian, executor, or administrator.

[1961 c 15 § 84.69.090. Prior: 1957 c 120 § 9.]

RCW 84.69.100 Refunds shall include interest--Written protests not required--Rate of interest.

Refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 shall include interest from the date of collection of the portion refundable: PROVIDED, That refunds on a

state, county, or district wide basis shall not commence to accrue interest until six months following the date of the final order of the court. No written protest by individual taxpayers need to be filed to receive a refund on a state, county, or district wide basis. The rate of interest shall be the equivalent coupon issue yield (as published by the Board of Governors of the Federal Reserve System) of the average bill rate for twenty-six week treasury bills as determined at the first bill market auction conducted after June 30th of the calendar year preceding the date the taxes were paid. The department of revenue shall adopt this rate of interest by rule.

[1997 c 67 § 1; 1989 c 14 § 6; 1987 c 319 § 1; 1973 2nd ex.s. c 5 § 4; 1961 c 15 § 84.69.100. Prior: 1957 c 120 § 10.]

Notes:

Application--1997 c 67: "This act applies to claims made after January 1, 1998." [1997 c 67 § 2.]

RCW 84.69.110 Expiration date of refund orders.

Every order for refund of ad valorem taxes promulgated by the county treasurer or county legislative authority under authority of this chapter as hereafter amended shall expire and be void three years from the date of the order and all unpaid checks shall become void.

[1991 c 245 § 39; 1961 c 15 § 84.69.110. Prior: 1957 c 120 § 11.]

RCW 84.69.120 Action on rejected claim--Time for commencement.

If the county treasurer rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, the person's guardian, executor, or administrator may within one year after the date of the filing of the claim commence an action in the superior court against the county to recover the taxes which the county treasurer has refused to refund.

[1991 c 245 § 40; 1989 c 378 § 33; 1981 c 228 § 2; 1961 c 15 § 84.69.120. Prior: 1957 c 120 § 12.]

RCW 84.69.130 Claim prerequisite to action--Recovery limited to ground asserted.

No action shall be commenced or maintained under this chapter unless a claim for refund shall have been filed in compliance with the provisions of this chapter, and no recovery of taxes shall be allowed in any such action upon a ground not asserted in the claim for refund.

[1961 c 15 § 84.69.130. Prior: 1957 c 120 § 13.]

RCW 84.69.140 Interest shall be allowed on amount recovered.

In any action in which recovery of taxes is allowed by the court, the plaintiff is entitled to interest on the taxes for which recovery is allowed at the rate specified in RCW 84.69.100 from the date of collection of the tax to the date of entry of judgment, and such accrued interest shall be included in the judgment.

[1989 c 378 § 34; 1988 c 222 § 33; 1961 c 15 § 84.69.140. Prior: 1957 c 120 § 14.]

RCW 84.69.150 Refunds within sixty days.

Notwithstanding any other laws to the contrary, any taxes paid before or after delinquency may be refunded, without interest, by the county treasurer within sixty days after the date of payment if:

- (1) Paid more than once; or
- (2) The amount paid exceeds the amount due on the property as shown on the roll.

[1961 c 15 § 84.69.150. Prior: 1957 c 120 § 15.]

RCW 84.69.160 Chapter does not supersede existing law.

This chapter is enacted as a concurrent refund procedure and shall not be construed to displace or supersede any portion of the existing laws relating to refunding procedures.

[1961 c 15 § 84.69.160. Prior: 1957 c 120 § 16.]

RCW 84.69.170 Payment under protest not required.

The remedies herein provided shall be available regardless of whether the taxes in question were paid under protest.

[1961 c 15 § 84.69.170. Prior: 1957 c 120 § 17.]

**Chapter 84.70 RCW
DESTROYED PROPERTY--ABATEMENT OR REFUND**

Sections

- | | |
|-----------|--|
| 84.70.010 | Reduction in value--Abatement--Formulas--Appeal. |
| 84.70.040 | Arson destroyed property. |

RCW 84.70.010 Reduction in value--Abatement--Formulas--Appeal.

(1) If, on or before December 31 in any calendar year, any real or personal property placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty percent as a result of a natural disaster, the true and fair value of such property shall be reduced for that assessment year by an amount determined by taking the true and fair value of such taxable property before destruction or reduction in value and deduct therefrom the true and fair value of the remaining property after destruction or reduction in value.

(2) Taxes levied for collection in the year in which the true and fair value has been reduced under subsection (1) of this section shall be abated in whole or in part as provided in this

subsection. The amount of taxes to be abated shall be determined by first multiplying the amount deducted from the true and fair value under subsection (1) of this section by the rate of levy applicable to the property in the tax year. Then divide the product by the number of days in the year and multiply the quotient by the number of days remaining in the calendar year after the date of the destruction or reduction in value of the property. If taxes abated under this section have been paid, the amount paid shall be refunded under RCW 84.69.020. For taxes levied for collection in 1998 and 1999, this subsection (2) applies to property that is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty percent as a result of a natural disaster. For taxes levied for collection in 2000 through 2004, this subsection (2) applies to property that is destroyed in whole or in part, or is in an area that has been declared a federal disaster area and has been reduced in value by more than twenty percent as a result of a natural disaster. This subsection (2) does not apply to taxes levied for collection in 2005 and thereafter.

(3) No reduction in the true and fair value or abatements shall be made more than three years after the date of destruction or reduction in value.

(4) The assessor shall make such reduction on his or her own motion; however, the taxpayer may make application for reduction on forms prepared by the department and provided by the assessor. The assessor shall notify the taxpayer of the amount of reduction.

(5) If destroyed property is replaced prior to the valuation dates contained in RCW 36.21.080 and 36.21.090, the total taxable value for that assessment year shall not exceed the value as of the appropriate valuation date in RCW 36.21.080 or 36.21.090, whichever is appropriate.

(6) The taxpayer may appeal the amount of reduction to the county board of equalization in accordance with the provisions of RCW 84.40.038. The board shall reconvene, if necessary, to hear the appeal.

[2001 c 187 § 26; 1999 sp.s. c 8 § 1; 1997 c 3 § 126 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 56; 1987 c 319 § 6; 1981 c 274 § 1; 1975 1st ex.s. c 120 § 2; 1974 ex.s. c 196 § 3.]

NOTES:

Contingent effective date--2001 c 187: "Sections 29, 30, and 31 of this act take effect for taxes levied in 2001 for collection in 2002 and thereafter if the proposed amendment to Article VII, section 1 of the state Constitution providing for valuation increases to be phased in over a period of four years is validly submitted to and is approved and ratified by voters at the next general election. If the proposed amendment is not approved and ratified, sections 29, 30, and 31 of this act are null and void. If such proposed amendment is approved and ratified, sections 2 through 13, 16 through 19, and 21 through 28 of this act are null and void." [2001 c 187 § 32.]

Reviser's note: No proposed amendment to Article VII, section 1 of the state Constitution was submitted to the voters.

Application--2001 c 187: See note following RCW 84.40.020.

Severability--1999 sp.s. c 8: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1999 sp.s. c 8 § 3.]

Effective date--1999 sp.s. c 8: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [June 7, 1999]." [1999 sp.s. c 8 § 4.]

Application--Severability--Part headings not law--Referral to electorate--1997 c 3: See notes following RCW 84.40.030.

Severability--1974 ex.s. c 196: See note following RCW 84.56.020.

Refund of property taxes: Chapter 84.69 RCW.

RCW 84.70.040 Arson destroyed property.

No relief under this chapter shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

[1987 c 319 § 7; 1974 ex.s. c 196 § 6.]

Notes:

Severability--1974 ex.s. c 196: See note following RCW 84.56.020.

**Chapter 84.72 RCW
FEDERAL PAYMENTS IN LIEU OF TAXES**

Sections

84.72.010	State treasurer authorized to receive in lieu payments--Department of revenue to apportion.
84.72.020	Basis of apportionment.
84.72.030	Certification of apportionment to state treasurer--Distribution to county treasurers.

RCW 84.72.010 State treasurer authorized to receive in lieu payments--Department of revenue to apportion.

The state treasurer is hereby authorized and directed to receive any moneys that may be paid to the state by the United States or any agency thereof in lieu of ad valorem property taxes, and to transfer the same to the respective county treasurers in compliance with apportionments made by the state department of revenue; and the state treasurer shall immediately notify the department of revenue of the receipt of any such payment.

[1975 1st ex.s. c 278 § 211; 1961 c 15 § 84.72.010. Prior: 1941 c 199 § 1; Rem. Supp. 1941 § 11337-15.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.72.020 Basis of apportionment.

Any such moneys so paid to the state treasurer shall be apportioned to the state and to the taxing districts thereof that would be entitled to share in the property taxes in lieu of which such payments are made in the same proportion that the state and such taxing units would have shared in such property taxes if the same had been levied. The basis of apportionment shall be the same as that of property taxes first collectible in the year in which such lieu payment is made: PROVIDED, That if any such lieu payment cannot be so apportioned the apportionment shall be

made on such basis as the department of revenue shall deem equitable and proper.

[1975 1st ex.s. c 278 § 212; 1961 c 15 § 84.72.020. Prior: 1941 c 199 § 2; Rem. Supp. 1941 § 11337-16.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.72.030 Certification of apportionment to state treasurer--Distribution to county treasurers.

The department of revenue may indicate either the exact apportionment to taxing units or it may direct in general terms that county treasurers shall apportion any such lieu payment in the manner provided in RCW 84.72.020. In either event the department of revenue shall certify to the state treasurer the basis of apportionment and the state treasurer shall thereupon forthwith transmit any such lieu payment, together with a statement of the basis of apportionment, to the county treasurer in accordance with such certification.

[1975 1st ex.s. c 278 § 213; 1961 c 15 § 84.72.030. Prior: 1941 c 199 § 3; Rem. Supp. 1941 § 11337-17.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

**Chapter 84.98 RCW
CONSTRUCTION**

Sections

84.98.010	Continuation of existing law.
84.98.020	Title, chapter, section headings not part of law.
84.98.030	Invalidity of part of title not to affect remainder.
84.98.040	Repeals and saving.
84.98.050	Emergency--1961 c 15.

RCW 84.98.010 Continuation of existing law.

The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments.

[1961 c 15 § 84.98.010.]

RCW 84.98.020 Title, chapter, section headings not part of law.

Title headings, chapter headings, and section or subsection headings, as used in this title, do not constitute any part of the law.

[1961 c 15 § 84.98.020.]

RCW 84.98.030 Invalidity of part of title not to affect remainder.

If any section, subdivision of a section, paragraph, sentence, clause or word of this title for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this title but shall be confined in its operation to the section, subdivision of a section, paragraph, sentence, clause or word directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this title shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the scope of the general language of this title such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any section, subdivision of a section, paragraph, sentence, clause, word or any person, corporation, association or class of persons, corporations or associations as to which this title is declared invalid been eliminated from the title at the time the same was considered the title would have nevertheless been enacted with such portions eliminated.

[1961 c 15 § 84.98.030.]

RCW 84.98.040 Repeals and saving.

See 1961 c 15 § 84.98.040.

RCW 84.98.050 Emergency--1961 c 15.

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

[1961 c 15 § 84.98.050.]

**Title 85 RCW
DIKING AND DRAINAGE**

Chapters

- 85.05 Diking districts.**
- 85.06 Drainage districts and miscellaneous drainage provisions.**
- 85.07 Miscellaneous diking and drainage provisions.**
- 85.08 Diking, drainage, and sewerage improvement districts.**
- 85.12 Federal aid to diking, drainage, and sewerage improvement districts.**
- 85.15 Diking, drainage, sewerage improvement districts--1967 act.**
- 85.16 Maintenance costs and levies--Improvement districts.**

- 85.18 Levy for continuous benefits--Diking districts.**
- 85.20 Reorganization of districts into improvement districts--1917 act.**
- 85.22 Reorganization of districts into improvement districts--1933 act.**
- 85.24 Diking and drainage districts in two or more counties.**
- 85.28 Private ditches and drains.**
- 85.32 Drainage district revenue act of 1961.**
- 85.36 Powers of special districts.**
- 85.38 Special district creation and operation.**

Notes:

Adjustment of diking and drainage district indebtedness: Chapter 87.64 RCW.

Assessments and charges against state lands: Chapter 79.44 RCW.

Authority of cities and towns to contract for dikes, levees: RCW 35.21.090.

Construction projects in state waters: Chapter 77.55 RCW.

Conveyance of real property by public bodies--Recording: RCW 65.08.095.

County drainage systems, authority, procedure: Chapter 36.94 RCW.

County roads and bridges: Chapter 36.81 RCW.

Diking and drainage

bonds legal investment for mutual savings bank: RCW 32.20.130.

district reclamation contracts: RCW 89.16.070.

Draining lowlands by cities and towns: Chapter 35.56 RCW.

Easements over state lands: Chapter 79.36 RCW.

Elections: Title 29 RCW.

Flood control: Title 86 RCW.

Harbors, tidelands, tidewaters: State Constitution Art. 15 § 1 (Amendment 15), Art. 17.

Hospitalization and medical aid for public employees and dependents--Premiums, governmental contributions authorized: RCW 41.04.180, 41.04.190.

Irrigation districts: Title 87 RCW.

Lien for labor and materials on public works: Chapter 60.28 RCW.

Limitation of actions, special assessments, warrants: RCW 4.16.030, 4.16.050.

Local governmental organizations, actions affecting boundaries, etc., review by boundary review board: Chapter 36.93 RCW.

Material removed for channel or harbor improvement, or flood control--Use for public purpose: RCW 79.90.150.

Metropolitan municipal corporations: Chapter 35.58 RCW.

Municipal water and sewer facilities act: Chapter 35.91 RCW.

Planning enabling act: Chapter 36.70 RCW.

Port districts: Title 53 RCW.

Public bodies may retain collection agencies to collect public debts--Fees: RCW 19.16.500.

Reclamation districts: Title 89 RCW.

Right of way for diking and drainage purposes over state lands: RCW 79.01.396 through 79.01.404.

River and harbor improvements: Chapter 88.32 RCW.

Safeguarding open canals and ditches: RCW 35.43.040, 35.44.045, 36.88.015, 36.88.350, 36.88.380 through 36.88.400, 87.03.480, 87.03.526.

Soil and water conservation districts: Chapter 89.08 RCW.

Special purpose districts, expenditures to recruit job candidates: RCW 42.24.170.

State reclamation act: Chapter 89.16 RCW.

United States reclamation areas: Chapter 89.12 RCW.

Water rights: Title 90 RCW.

Waterways: Title 91 RCW.

Weather modification and control: Chapter 43.37 RCW.

Chapter 85.05 RCW DIKING DISTRICTS

Sections

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85.05.070	Eminent domain--Powers of district.
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- 85.05.490 Levy for preliminary expenses.
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- 85.05.540 Plat of reclaimed land--Benefits to be determined and paid.
- 85.05.550 Plat of reclaimed land--Construction, application of RCW 85.05.510 through 85.05.550.
- 85.05.605 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.
- 85.05.610 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress.
- 85.05.620 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress--Indian trust lands and restricted lands may be included, when.
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- 85.05.640 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress--Definitions.
- 85.05.650 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress--Ratification and confirmation of prior acts.

Notes:

Reviser's note: The language "this act," "this chapter," and words of similar import appear throughout chapter 85.05 RCW. This chapter is almost entirely comprised of the basic diking district act of chapter 117, Laws of 1895, as amended and as expressly added thereto by subsequent enactments. The chapter is codified in the session law order of the basic act with a few independent sections which are in pari materia being also codified herein. Some sections were expressly added to the chapter of the code or compilation in which the basic act was currently published at the time of the particular enactment. Similarly some sections were amended by reference to the compilation number only. Some of these sections contain the language "this act," "this chapter," or both which appear in the session law either as original language or as reenactments of the compiler's translation. Therefore, throughout chapter 85.05 RCW such language is retained, wherever it appears, in the most recent session law reenactment. Situations concerning effective dates of particular acts or having express restrictive applications are otherwise specially noted.

Validation--1915 c 163: "Section 1. Whenever a petition for the formation of a diking district, under the provisions of section 4092 of Rem. & Bal. Code, shall have been filed with the board of county commissioners of any county, and such petition shall have conformed to the requirements of said section, except that the description of the proposed system of diking, the route over which the same is to be constructed, and the proposed spurs or branches, and the termini thereof, shall not have been definitely set forth in said petition, or said petition shall have

been defective in any particular, and whenever said petition shall have been published, as required in section 4093 of Rem. & Bal. Code and a hearing shall have been held thereon, and supplemental petitions shall have been filed, and the board of county commissioners shall have, at the final hearing, entered findings and an order granting the prayer of the petitioners, in whole or in part, as provided in said section 4093, and said board of county commissioners shall have given notice of an election to be held in such proposed diking district, and shall have appointed officers of election in the manner prescribed in section 4094 of Rem. & Bal. Code, and such election shall have been held, and the board of county commissioners shall have counted and canvassed the votes cast thereat, and it shall have appeared that a majority of the votes cast were for "Dike Districts Yes," and the board shall have entered an order upon its records declaring the proposed territory duly organized as a diking district, and given such district a proper number, followed by the name of the county and state, and declared the three persons receiving respectively the highest number of votes the duly elected dike commissioners of such diking district, and caused a copy of the order entered of record, to be duly certified and filed in the office of the secretary of state, in the manner prescribed in section 4095 of Rem. & Bal. Code, the organization of said diking district so attempted to be organized shall be deemed complete, and the organization of any such diking district so attempted to be organized in the manner hereinabove set forth, is hereby validated, and said diking district is hereby declared to be a duly organized and established diking district." [1915 c 163 § 1.]

Special district creation and operation: Chapter 85.38 RCW.

RCW 85.05.010 Districts authorized--Powers--Management.

Any portion of a county requiring diking may be organized into a diking district, and when so organized, such district, and the board of commissioners hereinafter provided for, shall have and possess the power herein conferred or that may hereafter be conferred by law upon such district and board of commissioners, and said district shall be known and designated as diking district No. (here insert number) of the county of (here insert the name of county) of the state of Washington, and shall have the right to sue and be sued by and in the name of its board of commissioners hereinafter provided for, and shall have perpetual succession, and shall adopt and use a seal. The commissioners hereinafter provided for, and their successors in office, shall, from the time of the organization of such diking district, have the power, and it shall be their duty, to manage and conduct the business and affairs of the district; make and execute all necessary contracts, employ and appoint such agents, officers and employees as may be required, and prescribe their duties, and perform such other acts as hereinafter provided, or that may hereafter be provided by law.

[1921 c 146 § 1; 1895 c 117 § 1; RRS § 4236. Cf. 1888 p 90 § 1; Code 1881 § 2519. Formerly RCW 85.04.005, part.]

RCW 85.05.065 Certain powers and rights governed by chapter 85.38 RCW.

Diking districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in chapter 85.38 RCW.

[1985 c 396 § 31.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.05.070 Eminent domain--Powers of district.

All diking districts organized under the provisions of this act shall have the right of eminent domain with the power by and through its board of commissioners to cause to be condemned and appropriated private property for the use of said organization, in the construction and maintenance of a system of dikes and make just compensation therefor; that the property of private corporations may be subjected to the same rights of eminent domain as private individuals, and said board of commissioners shall have the power to acquire by purchase all of the real property necessary to make the improvements provided for by this act. All diking districts and the commissioners thereof now organized and existing, and all diking districts hereafter to be organized, and the commissioners thereof shall have in addition to the rights, powers and authority now conferred by any law of this state:

(1) The right, power and authority to straighten, widen, deepen and improve any and all rivers, watercourses or streams, whether navigable or otherwise, flowing through or located within the boundaries of such diking district, or any rivers, watercourses or streams which shall at any time by their overflow damage the land within the boundaries of any such diking district.

(2) To construct all needed and auxiliary dikes, drains, ditches, canals, flumes, locks and all other necessary artificial appliances, wherever situated, in the construction of a diking system and which may be necessary or advisable to protect the land in any diking district from overflow, or to provide an efficient system of drainage for the land situated within such diking district, or to assist and become necessary in the preservation and maintenance of such diking system.

(3) In the accomplishment of the foregoing objects, the commissioners of such diking districts are hereby given, in addition to the right and power of eminent domain now conferred by law upon the commissioners of any diking district, the right, power and authority by purchase, or the exercise of the power and authority of eminent domain, or otherwise, to acquire all necessary or needed rights of way in the straightening, deepening or widening of such rivers, watercourses or streams, and such auxiliary drains, ditches or canals hereinabove mentioned, and when so acquired shall have and are hereby given the right, power and authority, by and with the consent and approval of the United States government, in cases where such consent is necessary, to divert, alter or change the bed or course of any such river, watercourse or stream aforesaid, or to deepen or widen the same.

All diking districts and the commissioners thereof are further given the right, power and authority to join and contract with any other diking district or districts for the joint construction of any of the foregoing works, appliances, or improvements, whether such works, appliances or improvements are located within the boundaries of any or all of the contracting districts.

[1939 c 117 § 1; 1915 c 153 § 1; 1907 c 95 § 1; 1895 c 117 § 7; RRS § 4243. Prior: 1883 p 30 § 1; Code 1881 § 2523. Formerly RCW 85.04.410.]

RCW 85.05.071 Resolution to construct drainage system.

Before entering upon the construction of any system of drainage for the land situated

within such diking district, the commissioners thereof shall adopt a resolution which shall contain a brief and general description of the proposed improvement, a statement that the costs thereof shall be paid by warrants drawn and payable in like manner as for the original construction of the dikes of such district, and fixing a time and place within such district for hearing objections to such proposed improvement or for the proposed method of paying the costs thereof. The time so fixed shall be not less than thirty days or more than sixty days from the date said resolution shall be adopted. Such resolution may be adopted by the commissioners upon their own motion and it shall be their duty to adopt such resolution at any time when a petition signed by the owners of sixty percent or more of the acreage within such diking district is presented, requesting them to do so.

[1915 c 153 § 2; RRS § 4244. Formerly RCW 85.04.450.]

RCW 85.05.072 Resolution to construct drainage system--Notice of hearing.

Notice of the hearing shall be given by posting in three public places within the district a true copy of the resolution signed by the commissioners of the diking district and attested with the seal thereof, which notice shall be posted for at least ten days prior to the day fixed in the resolution for the hearing. Notice shall also be published at least once in a newspaper of general circulation in the district at least ten days before the date of the hearing.

[1985 c 469 § 67; 1915 c 153 § 3; RRS § 4245. Formerly RCW 85.04.455.]

RCW 85.05.073 Resolution to construct drainage system--Procedure in absence of objections.

At the time fixed, the commissioners shall meet and if no objections have been made to the proposed improvement or to the proposed method of paying the costs thereof, they shall adopt an order reciting that fact and shall thereupon proceed to construct such system of drainage and pay the costs thereof in accordance with the terms specified in the resolution.

[1915 c 153 § 4; RRS § 4246. Formerly RCW 85.04.460, part.]

RCW 85.05.074 Resolution to construct drainage system--Objections to improvement.

But if objections in writing are filed either to the proposed improvement or to the proposed method of paying the costs thereof, the commissioners shall proceed to hear and consider the same and may, thereupon, order that such proposed improvement be abandoned for the time being or may direct such improvement to be constructed and the order of the commissioners in that regard shall be final and conclusive on all parties interested: PROVIDED, HOWEVER, That no such proceeding shall be abandoned unless the owners of at least twenty-five percent of the acreage within said district shall have at or prior to said hearing, filed protests against the same. But nothing contained in *this act shall be held to forbid the commissioners in their discretion overruling all protests and directing the construction of such

improvement.

Commissioners shall likewise hear and consider all objections that may be filed to the proposed method of paying the cost of such improvement.

[1915 c 153 § 5; RRS § 4247. Formerly RCW 85.04.460, part.]

Notes:

***Reviser's note:** The language "this act" appears in 1915 c 153 codified as RCW 85.05.070 through 85.05.079. See also reviser's note following chapter digest.

RCW 85.05.075 Resolution to construct drainage system--Assessment of benefits.

In case the commissioners at such hearing shall determine that the benefits accruing to any lot or parcel of lands within said district by reason of the construction of such drainage system are greater or less than the amount theretofore fixed in the original or any subsequent proceeding for the construction of dikes, they shall determine the amount of such benefits to each lot or parcel of land and certify their findings and determination in that regard to the county auditor and the county auditor shall note the same on the transcript of the judgment (and in case there has been any readjustment of assessments of such diking district, then upon such transcript as readjusted).

[1915 c 153 § 6; RRS § 4248. Formerly RCW 85.04.465.]

RCW 85.05.076 Resolution to construct drainage system--Appeal to supreme court--Trial de novo.

Any person deeming himself aggrieved by the assessment for benefits made against any lot or parcel of land owned by him, may appeal therefrom to the superior court for the county in which the diking district is situated; such appeal shall be taken within the time and substantially in the manner prescribed by the laws of this state for appeals from justices' courts and all notices of appeal shall be filed with the said board, and the board of diking commissioners shall at the appellant's expense certify to the superior court so much of the record as appellant may request, and the hearing in said superior court shall be de novo, and the superior court shall have power and authority to reverse or modify the determination of the commissioners and to certify the result of its determination to the county auditor and shall have full power and authority to do anything in the premises necessary to adjust the assessment upon the lots or parcels of land involved in the appeal in accordance with the benefits.

[1915 c 153 § 7; RRS § 4249. Formerly RCW 85.04.475, part.]

RCW 85.05.077 Resolution to construct drainage system--Assessments for drains and dikes to be segregated.

In all cases wherein it is finally determined that the assessments for the system of drainage differ from the assessment theretofore made, as to any tract or parcel of land within said diking district, the diking commissioners in making their annual estimate shall segregate the

amount necessary to be raised for the construction, repair and maintenance of the system of drainage or for the payment of the principal or interest of any bonds issued for drainage purposes from the amount necessary to be raised for all other diking purposes and the county auditor in apportioning said estimate for drainage purposes to the lands in such district shall base such apportionment upon the assessment fixed for drainage purposes and shall apportion the remainder of such estimate upon the basis fixed in the original or any subsequent proceeding for all other diking purposes. But in all other cases, the estimate and apportionment shall be made in accordance with existing laws.

[1915 c 153 § 8; RRS § 4250. Formerly RCW 85.04.470.]

RCW 85.05.078 Resolution to construct drainage system--Bonds to construct drainage system.

Authority is hereby given to any diking district heretofore organized, or that may be hereafter organized, to issue bonds of such diking district for the purpose of procuring funds with which to construct a drainage system, such bonds to be issued in accordance with the terms of *RCW 85.05.480.

[1915 c 153 § 9; RRS § 4251. Formerly RCW 85.04.480.]

Notes:

***Reviser's note:** RCW 85.05.480 was repealed by 1986 c 278 § 46.

RCW 85.05.079 Resolution to construct drainage system--Appellate review.

Either the dike commissioners or any landowner who has appealed to the superior court in accordance with the provisions of *this act may seek appellate review within the time and in the manner prescribed by existing law.

[1988 c 202 § 72; 1971 c 81 § 156; 1915 c 153 § 10; RRS § 4252. Formerly RCW 85.04.475, part.]

Notes:

***Reviser's note:** "This act," see note following RCW 85.05.074.

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.05.080 Rights of way on public land.

The right, power and authority to acquire the necessary and needed rights of way for any and all purposes now existing by law or created by this act, may be acquired by the commissioners of any diking district over, across and upon any land, or interest therein, of the state of Washington or any county of this state, and streets, avenues, alleys or public places of any city, town or municipal corporation of this state: PROVIDED, HOWEVER, That the construction of such dike or dikes shall not have the effect of impairing any right, power or authority now existing on the part of any city or town to construct in, upon, underneath, above or across such dike or dikes, sewers, water pipes, mains, or the granting of any franchise thereon, or the improvement by way of planking, replanking, paving, repaving or any other power, right or

authority which but for this act such city or town would have in or to such street, avenue, alley or public place; except, however, that such right, power or authority on behalf of such city or town shall not be exercised either by such city or town or by any person, persons, firms or corporations to whom it might grant any right or franchise, which will materially impair the efficiency of such dike or dikes. The provisions of this section as regards said system of dikes to be located within the boundaries of any incorporated city or town shall apply to the extension or enlargement of any dike or dikes already existing upon, over and across any street, avenue, alley or public place of any city or town, as well as the original construction thereof.

[1907 c 95 § 2; RRS § 4253. Formerly RCW 85.04.415.]

RCW 85.05.081 Organization--Matters to be set in notices, petitions or proceedings.

In all proceedings hereafter had to organize diking districts, all notices, petitions or proceedings shall contain and set forth all matters and things required by existing law, and in addition thereto shall contain and set forth, so far as is necessary or applicable, all matters and things required by the provisions of this act, and all diking districts now existing, which may exercise any of the rights, powers or authority conferred by the provisions of this act, the proceedings to obtain the benefits hereof, must contain such allegations, and such steps and proceedings must be taken, as is rendered necessary by the provisions of this act; and the commissioners of existing diking districts are hereby given the right, power and authority to institute all proceedings and to take all necessary steps to secure the benefits of the provisions of this act, and all proceedings to secure the benefits thereof and all judgments to be rendered in such proceedings, including the filing of transcripts and the making of levies, and all other proceedings, shall be in addition to proceedings, assessments or levies, theretofore made in any prior proceedings.

[1907 c 95 § 3; RRS § 4254.]

RCW 85.05.082 Beds and shores of streams granted to district.

All the right, title and interest of the state of Washington in and to so much of the beds and shores of any navigable river, stream, waterway or watercourse located within the boundaries of any diking district up to and including the line of ordinary high tide in waters where the tide ebbs and flows, and up to and including the line of ordinary high water within the banks of all navigable rivers and lakes, to the extent that the same under any proceedings to be had under this act shall cease to become a part of such river, stream, waterway or watercourse by reason of the diversion of such river, stream, waterway or watercourse, under any proceedings had under this act, are hereby given, granted and vested in the respective diking districts now existing or hereafter to be formed; and the commissioners of such respective diking districts are hereby given the right, power and authority to sell such beds and shores in such manner and upon such notices and proceedings as govern, under existing laws of this state, the board of county commissioners in the sale and disposition of any real estate belonging to counties of this state. The proceeds of such sales are to be used for the benefits of such diking district in the

payment of any expenses connected with the construction of such dikes or maintenance thereof: PROVIDED, HOWEVER, That the commissioners of such diking district may, in their discretion, exchange such abandoned beds and shores for other property needed in the straightening, deepening or widening of such rivers, watercourses or streams; and which exchange may be made upon such terms, conditions and in such areas as in the discretion of such commissioners they may deem advisable and for the best interests of such diking district, without any notice or other formality of proceedings whatever.

[1907 c 95 § 4; RRS § 4255. Formerly RCW 85.04.445.]

RCW 85.05.083 Auditor to sign petition for his county, when.

Whenever the county owns any land situated within the boundaries of a proposed diking district, the county auditor, when so directed by the board of county commissioners of the county in which such lands are situated, is hereby authorized to sign the petition praying for the formation of such diking district for and on behalf and as the act and deed of such county, and when so signed the same shall be considered in determining the question of a majority signature in acreage to the petition for the formation of such district.

[1907 c 95 § 5; RRS § 4256. Formerly RCW 85.04.430.]

RCW 85.05.085 Commissioners, duty of.

The board of dike commissioners shall consist of three elected commissioners. The initial commissioners shall be appointed, and the elected commissioners elected, as provided in chapter 85.38 RCW. The board of dike commissioners shall have the exclusive charge of the construction and maintenance of all dikes or dike systems which may be constructed within the district, and shall be the executive officers thereof, with full power to bind the district by their acts in the performance of their duties, as provided by law.

[1985 c 396 § 37; 1921 c 146 § 5; 1895 c 117 § 8; RRS § 4257. Cf. 1883 p 31 § 2; Code 1881 § 2527. Formerly RCW 85.04.045, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.05.090 Petition for improvement--Contents.

Whenever it is desired to prosecute the construction of a system of dikes within said district, said district, by and through its board of commissioners, shall file a petition in the superior court of the county in which said district is located, setting forth therein the route over which the same is to be constructed, with a complete description thereof, together with specifications for its construction, with all necessary plats and plans thereof, together with the estimated cost of such proposed improvement, showing therein the names of the landowners whose lands are to be benefited by such proposed improvement; the number of acres owned by

each landowner, and the maximum amount of benefits per acre to be derived by each landowner set forth therein from the construction of said proposed improvement, and that the same will be conducive to the public health, convenience and welfare, and increase the value of all of said property for purposes of public revenue. Said petition shall further set forth the names of the landowners through whose land the right-of-way is desired for the construction of said dikes; the amount of land necessary to be taken therefor, and an estimate of the value of said lands so sought to be taken for such right-of-way, and the damages sustained by any person or corporation interested therein, if any, by reason of such appropriation, irrespective of the benefits to be derived by such landowners by reason of the construction of said system. Such estimate shall be made, respectively, to each person through whose land said right-of-way is sought to be appropriated. Said petition shall set forth as defendants therein all the persons or corporations to be benefited by said improvement, and all persons or corporations through whose land the right-of-way is sought to be appropriated, and all persons or corporations having any interest therein, as mortgagee or otherwise, appearing of record, and shall set forth that said proposed system of dikes is necessary for the protection of all the lands from overflow described in said petition, and that all lands sought to be appropriated for said right-of-way are necessary to be used as a right-of-way in the construction and maintenance of said improvements; and when the proposed improvement will protect or benefit the whole or any part of any public or corporate road or railroad, so that the traveled track or roadbed thereof will be improved by the construction of said dikes, such fact shall be set forth in said petition, and such public or private corporations owning said road or railroad shall be made parties defendant therein, and the maximum amount of benefits to be derived from such proposed improvement shall be estimated in said petition against said road or railroad.

[1895 c 117 § 9; RRS § 4258. Formerly RCW 85.04.050, part.]

RCW 85.05.100 Petition for improvement--Employment of assistants--Compensation as costs in suits.

In the preparation of the facts and data to be inserted in said petition and filed therewith for the purpose of presenting the matter to the said superior court, the board of commissioners of said diking district may employ one or more good and competent surveyors and draughtsmen to assist them in compiling data required to be presented to the court with said petition as hereinbefore provided, and such legal assistance as may be necessary, with full power to bind said district for the compensation of such assistants or employees employed by them, and such services shall be taxed as costs in the suit.

[1895 c 117 § 10; RRS § 4259. Formerly RCW 85.04.055, part.]

RCW 85.05.110 Summons--Contents--Service.

A summons stating briefly the objects of the petition and containing a description of the land, real estate, premises or property sought to be appropriated, and those which it is claimed will be benefited by the improvement, and stating the court wherein the petition is filed, the date

of the filing thereof and when the defendants are required to appear (which shall be ten days, exclusive of the day of service, if served within the county in which the petition is pending, and if in any other county, then twenty days after such service, and if served by publication, then within thirty days from the date of the first publication), shall be served on each and every person named therein as owner, encumbrancer, tenant or otherwise interested therein. The summons must be subscribed by the commissioners, or their attorney, running in the name of the state of Washington and directed to the defendants; and service thereof shall be made by delivering a copy of such summons to each of the persons or parties so named therein, if a resident of the state, or in case of the absence of such person or party from his or her usual place of abode, by leaving a copy of the notice at his or her usual place of abode; or in case of a foreign corporation, at its principal place of business in this state with some person of more than sixteen years of age; in case of domestic corporations service shall be made upon the president, secretary or other director or trustee of the corporation; in case of persons under eighteen years of age, on their guardians, or in case no guardian shall have been appointed, then on the person who has the care and custody of the person; in case of idiots, lunatics or insane persons, on their guardian, or in case no guardian shall have been appointed, then on the person in whose care or charge they are found. *In case the land, real estate, premises or other property sought to be appropriated, or which it is claimed will be benefited by the improvement, is state, tide, school or county land, the summons shall be served on the auditor of the county in which the land, real estate, premises or other property sought to be appropriated, or which it is claimed will be benefited, is situated. In all cases where the owner or person claiming an interest in the real or other property is a nonresident of this state, or where the residence of the owner or person is unknown, and an affidavit of one or more of the commissioners of the district shall be filed that owner or person is a nonresident of this state, or that after diligent inquiry his residence is unknown or cannot be ascertained by such deponent, service may be made by publication thereof in a newspaper of general circulation in the county where such lands are situated once a week for three successive weeks. The publication shall be deemed service upon each nonresident person or persons whose residence is unknown. The summons may be served by any competent person eighteen years of age or over. Due proof of service of the summons by affidavit of the person serving the same, or by the printer's affidavit of publication, shall be filed with the clerk of the court before the court shall proceed to hear the matter. Want of service of the notice shall render the subsequent proceedings void as to the person not served; but all persons or parties having been served with summons as herein provided, either by publication or otherwise, shall be bound by the subsequent proceedings. In all cases not otherwise provided for, service of notice, order and other papers in the proceeding authorized by this chapter may be made as the superior court, or the judge thereof, may direct: PROVIDED, That personal service upon any party outside of this state shall be of like effect as service by publication.

[1985 c 469 § 68; 1971 ex.s. c 292 § 56; 1895 c 117 § 11; RRS § 4260. Formerly RCW 85.04.060, part.]

Notes:

***Reviser's note:** Subsequent legislation provides for service of summons on budget director (now director of financial management; chapter 43.41 RCW), see chapter 79.44 RCW; see also note following RCW 85.06.110.

Severability--1971 ex.s. c 292: See note following RCW 26.28.010.

RCW 85.05.120 Appearance of defendants--Jury--Verdict--Decree.

Any or all of said defendants may appear jointly or separately, and admit or deny the allegations of said petition, and plead any affirmative matter in defense thereof, at the time and place appointed for hearing said petition, or to which the same may have been adjourned. If the court or judge thereof shall have satisfactory proof that all of the defendants in said action have been duly served with said summons, as above provided, and shall be further satisfied by competent proof that said improvement is practicable, and conducive to the public health, welfare and convenience, and will increase the value of said lands for the purpose of public revenue, and that the contemplated use for which the land, real estate, premises or other property sought to be appropriated is really a public use, and that the land, real estate, premises or other property sought to be appropriated are required and necessary for the establishment of said improvement, the court or judge thereof shall cause a jury of twelve qualified persons to be impaneled to assess the damages and benefits as herein provided, if in attendance upon his court; and if not, he may, if satisfied that the public interests require the immediate construction of said improvement, direct the sheriff of his county to summon from the citizens of the county in which said petition is filed as many qualified persons as may be necessary in order to form a jury of twelve persons, unless the parties to the proceedings consent to a less number, such number to be not less than three, and such consent shall be entered by the clerk in the minutes of the trial. If necessary to complete the jury in any case, the sheriff, under direction of the court or judge thereof, shall summon as many qualified persons as may be required to complete the jury from the citizens of the county in which the petition is filed. In case a special jury is summoned, the cost thereof shall be taxed as part of the costs in the proceeding, and paid by the district seeking to appropriate said land, the same as other costs in the case; and no person shall be competent as a juror who is a resident of, or landowner in, the district seeking to appropriate said land. The jurors at such trial shall make in each case a separate assessment of damages which shall result to any person, corporation or company, or to the state, by reason of the appropriation and use of such land, real estate, premises or other property for said improvement, and shall ascertain, determine and award the amount of damages to be paid to said owner or owners, respectively, and to all tenants, incumbrancers and others interested, for the taking or injuriously affecting such land, real estate, premises or other property for the establishment of said improvement; and shall further find the maximum amount of benefits, per acre, to be derived by each of the landowners from the construction of said improvement. And upon a return of the verdict into court, the same shall be recorded as in other cases; whereupon a decree shall be entered in accordance with the verdict so rendered, setting forth all the facts found by the jury, and decreeing that said right-of-way be appropriated, and directing the commissioners of said diking district to draw their warrant on the county treasurer for the amount awarded by the jury to each person, for damages sustained by reason of the establishment of said improvement, payable out of the funds of said diking district.

[1895 c 117 § 12; RRS § 4261. Formerly RCW 85.04.065, part.]

RCW 85.05.130 Assessment of benefited lands formerly omitted--Procedure--Appeals.

If at any time it shall appear to the board of diking commissioners that any lands within or without said district as originally established are being benefited by the diking system of said district and that said lands are not being assessed for the benefits received, or that any lands within said district are being assessed out of or not in proportion to the benefits which said lands are receiving from the maintenance of the diking system of said district, and said board of diking commissioners shall determine that certain lands, either within or without the boundaries of the district as originally established, should be assessed for the purpose of raising funds for the future maintenance of the diking system of the district, or that the assessments on land already assessed should be equalized by diminishing or increasing the same so that said lands shall be assessed in proportion to the benefits received, said commissioners shall file a petition in the superior court in the original cause, setting forth the facts, describing the lands not previously assessed and the lands the assessments on which should be equalized, stating the estimated amount of benefits per acre being received by each tract of land respectively, giving the name of the owner or reputed owner of each such tract of land, and praying that such original cause be opened for further proceedings for the purpose of subjecting new lands to assessment or equalizing the assessments upon lands already assessed, or both.

Upon the filing of such petition, summons shall issue thereon and be served on the owners of all lands affected, in the same manner as summons is issued and served in original proceedings, as near as may be, and if such new lands lie within the boundaries of any other diking district, said summons shall also be served upon the commissioners of such other diking district.

In case any of the new lands sought to be assessed in said proceeding lie within the boundaries of any other diking district, and the diking commissioners of such other district believe that the maintenance of the dike or dikes of such other district is benefiting lands within the district instituting the proceedings, said diking commissioners of such other districts shall intervene in such proceedings by petition, setting forth the facts, describing the lands in the district instituting the proceeding which they believe are being benefited by the maintenance of the diking system of their district, and praying that the benefits to such lands may be determined and such lands subjected to assessment for the further maintenance of the diking system of their district, to the end that all questions of benefits to lands in the respective districts may be settled and determined in one proceeding, and such petitioners in intervention shall cause summons to be issued upon such petition in intervention and served upon the commissioners of the diking district instituting the proceeding and upon the owners of all lands sought to be affected by such petition in intervention.

In case the owner of any such new lands sought to be assessed in said proceedings shall be maintaining a private dike against salt or fresh water for the benefit of said lands, and shall believe that the maintenance of such private dike is benefiting any lands within or without the district instituting the proceedings, or in case any such new lands sought to be assessed are included within the boundaries of some other diking district and are being assessed for the

maintenance of the dikes of such other district, and the owner of such lands believes that the maintenance of the dike or dikes of such other district is benefiting lands included within the district instituting said proceedings, such owner or owners may by answer and cross-petition set forth the facts and pray that at the hearing upon said petition and cross-petition the benefits accruing from the maintenance of the respective dikes may be considered, to the end that a fair and equitable adjustment of the benefits being received by any lands from the maintenance of the various dikes benefiting the same, may be determined for the purpose of fixing the assessments for the future maintenance of such dikes, and may interplead in said proceeding such other diking district in which his lands sought to be assessed in said proceeding are being assessed for the maintenance of the dike or dikes of such other district.

No answer to any petition or petition in intervention shall be required, unless the party served with summons desires to offset benefits or to ask other affirmative relief, and no default judgment shall be taken for failure to answer any petition or petition in intervention, but the petitioners or petitioners in intervention shall be required to establish the facts alleged by competent evidence.

Upon the issues being made up, or upon the lapse of time within which the parties served are required to appear by any summons, the court shall impanel a jury to hear and determine the matters in issue, and the jury shall determine and assess the benefits, if any, which the respective tracts of land are receiving or will receive from the maintenance of the dike or dikes to be maintained, taking into consideration any and all matters relating to the benefits, if any, received or to be received from any dike, structure, or improvement, and to credit, or charge, as the case may be, to each tract so situated as to affect any other tract or tracts, or having improvements or structures thereon or easements granted in connection therewith affecting any other tract or tracts included in such proceedings and shall specify in their verdict the respective amount of benefits per acre, if any, assessed to each particular tract of land, by legal subdivisions. Upon the return of the verdict of the jury, the court shall enter its judgment in accordance therewith, as supplemental to the original decree, or in case a petition in intervention be filed by the diking commissioners of some other district than that instituting the proceeding, such judgment to be supplemental to all such original decrees, and thereafter, all assessments and levies for the future maintenance of any dike or dikes described in said judgment shall be based upon the respective benefits determined and assessed against the respective tracts of land as specified in said judgment. Every person or corporation feeling himself or itself aggrieved by any such judgment may appeal to the supreme court or the court of appeals within thirty days after the entry thereof, and such appeal shall bring before the supreme court or the court of appeals the propriety and justness of the verdicts of the jury in respect to the parties to the appeal. No bonds shall be allowed on such appeals. Nothing in this section contained shall be construed as affecting the right of diking districts to consolidation in any manner provided by law.

[1971 c 81 § 157; 1913 c 89 § 1; 1901 c 111 § 1; 1895 c 117 § 13; RRS § 4262.]

Notes:

Rules of court: *Cf. RAP 5.2, 8.1, 18.22.*

Reviser's note: This section was declared unconstitutional in *Malim v. Benthien*, 114 Wash. 533 (1921).

Prior enactments are set forth below:

1901 c 111 § 1. "If the board of diking commissioners shall, at any time, discover that any lands within said district are being benefited by the diking system and the same were by mistake, inadvertence or other cause omitted from the assessment of benefits as provided for in *the last preceding section, or which were omitted for the reason that they were not at the time of assessing the benefits as provided for in said preceding section, for any cause, subject to a legal assessment, said commissioners shall file a petition in the Superior Court in the original cause setting forth the fact of such benefits, describing the lands omitted, the reason the same were omitted in said original proceedings and giving the name of the owners or reputed owners thereof and praying that said original cause, as to such lands, be opened up for further proceedings for the assessment of the alleged benefits, and upon the filing of said petition summons shall issue thereon and be served on the defendants named in said petition the same as summons is served and issued in original proceedings, as near as may be, except the court may, to avoid costs, and in its discretion, call a jury of not less than three jurors, and the jury, in assessing the benefits, shall take into consideration the length of time said lands are to receive the benefits from said improvement and its future maintenance, estimating said time from the date when said lands first became legally assessable, which date must be found by the jury in their verdict as to each tract or parcel found to be benefited: AND PROVIDED FURTHER, That in case the expense and costs of the improvement have been paid for by assessments levied against the lands assessed in the original proceeding before the lands provided for in this section are assessed, as provided for herein, then, in such case, the assessments levied from time to time on said last mentioned land shall be paid into the maintenance fund of said district. Every person or corporation feeling himself or itself aggrieved by any judgment for damages or any assessment of benefits provided in this act, may appeal to the Supreme Court of the state within thirty days after the entry of the judgment, and such appeal shall bring before the Supreme Court the propriety and justness of the amount of damage or assessment of benefit in respect to the parties to the appeal. Upon such appeal no bond shall be required and no stay shall be allowed."

***Reviser's note:** The language "the last preceding section" which appears in the foregoing quotation of 1901 c 111 § 1, refers to 1895 c 117 § 12 codified as RCW 85.05.120.

1895 c 117 § 13. "Every person or corporation feeling himself or itself aggrieved by the judgment for damages, or the assessment of benefits, may appeal to the supreme court of this state, within thirty days after the entry of the judgment, and such appeal shall bring before the supreme court the propriety and justness of the amount of damage or assessment of benefit in respect to the parties to the appeal. Upon such appeal no bond shall be required and no stay shall be allowed."

RCW 85.05.135 Special assessments--Budgets--Alternative methods.

RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which diking districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which diking districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.

[1985 c 396 § 24.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.05.140 Proceedings may be dismissed when.

In case the damages or amount of compensation for such right-of-way, together with the estimated cost of the improvement, amount to more than the maximum amount of benefits which will be derived from said improvement, or if said improvement is not practicable, or will not be

conducive to the public health, welfare and convenience, or will not increase the public revenue, the court shall dismiss such proceedings, and in such case a judgment shall be rendered for the costs of said proceedings against said district, and no further proceedings shall be had or done therein; and upon the payment of the costs, said organization shall be dissolved by decree of said court.

[1895 c 117 § 14; RRS § 4263. Formerly RCW 85.04.070, part.]

RCW 85.05.150 Procedure to claim awards.

Any person or corporation claiming to be entitled to any money ordered paid by the court, as provided in this act, may apply to the court therefor, and upon furnishing evidence satisfactory to the court that he is entitled to the same, the court shall make an order directing the payment to such claimant of the portion of such money as he or it may be found entitled to; but if, upon application, the court or judge thereof shall decide that the title to the land, real estate or premises specified in the application of such claimant is in such condition as to require that an action be commenced to determine the title of claimants thereto, it shall refuse such order until such action is commenced and the conflicting claims to such land, real estate or premises be determined according to law.

[1895 c 117 § 15; RRS § 4264. Formerly RCW 85.04.210, part.]

RCW 85.05.160 Transcript of benefits to auditor--Assessments--Collection.

Upon the entry of the judgment upon the verdict of the jury, the clerk of said court shall immediately prepare a transcript, which shall contain a list of the names of all the persons and corporations benefited by said improvement and the amount of benefit derived by each, respectively, and shall duly certify the same, together with a list of the lands benefited by said improvement belonging to each person or corporation, and shall file the same with the auditor of the county, who shall immediately enter the same upon the tax rolls of his office, as provided by law for the entry of other taxes, against the land of each of the said persons named in said list, together with the amounts thereof, and the same shall be subject to the same interest and penalties in case of delinquency as in case of general taxes, and shall be collected in the same manner as other taxes and subject to the same right of redemption and the lands sold for the collection of said taxes shall be subject to the same right of redemption as in the sale of lands for general taxes: PROVIDED, That said assessment shall not become due and payable except at such time or times and in such amount as may be designated by the board of commissioners of said dike district, which designation shall be made to the county auditor by said board of commissioners of said diking district, by serving a written notice upon the county auditor designating the time and the amount of the assessment, said assessment to be in proportion to benefits, to become due and payable, which amount shall fall due at the time of the falling due of general taxes, and the amount so designated shall be added by the auditor to the general taxes of said person, persons or corporations, according to said notice, upon the assessment rolls in his said office, and collected therewith: AND PROVIDED FURTHER, That no one call for

assessments by said commissioners shall be in an amount to exceed twenty-five percent of the actual amount necessary to pay the costs of the proceedings, and the establishment of said district and system of dikes and the cost of construction of said work.

[1895 c 117 § 16; RRS § 4265. Formerly RCW 85.04.080, part.]

RCW 85.05.170 Tax to pay cost on dismissal.

In the event of the dismissal of said proceedings and the rendition of judgment against said district, as hereinbefore provided, said diking commissioners shall levy a tax upon all of the real estate within said district, taking as a basis the last equalized assessment of said real estate for state and county purposes, sufficient to pay said judgment, and the cost of levying said tax, and shall cause said tax roll to be filed in the office of the clerk of the superior court in which such judgment was rendered. If said tax is not paid within sixty days after the filing of said tax roll, the court shall, upon the application of any party interested, direct said real estate to be sold in payment of said tax, said sale to be made in the same manner and by the same officer, as is or may be provided by law for the sale of real estate for taxes for general purposes; and the same rate of redemption shall exist as in the sale of real estate for the payment of taxes for general purposes.

[1895 c 117 § 17; RRS § 4266. Formerly RCW 85.04.075, part.]

RCW 85.05.180 Construction--Contractors--Performance bonds.

After the filing of said certificate said commissioners of such diking district shall proceed at once in the construction of said improvements, and in carrying on said construction or any extension thereof they shall have full charge and management thereof, and shall have the power to employ such assistance as they may deem necessary, and purchase all material that may be necessary in the construction and carrying on of the work of said improvement, and shall have power to let the whole or any portion of said work to any responsible contractor, and shall in such case enter into all necessary agreements with such contractor that may be necessary in the premises: PROVIDED, That in case the whole or any portion of said improvement is let to any contractor, said commissioners shall require such contractor to give a bond in double the amount of the contract price of the whole or of such portion of said work covered by such contract, with two or more good and sufficient sureties to be approved by the board of commissioners of said diking district and running to said district as obligee therein, conditioned for the faithful and accurate performance of said contract by said contractor, his executors, administrators or assigns, according to the terms and conditions of said agreement, and shall cause said contractor to enter into a further and additional bond in the same amount, with two or more good and sufficient sureties to be approved by said board of commissioners of said diking district in the name of said district as obligee therein, conditioned that said contractor, his executors, administrators or assigns, or subcontractor, his executors, administrators or assigns, shall perform the whole or any portion of said work under contract of said original contractor; shall pay or cause to be paid all just claims of all persons performing labor or rendering services in the construction of said work,

or furnishing materials, merchandise or provisions of any kind or character used by said contractor or subcontractor, or any employee thereof in the construction of said improvement: PROVIDED FURTHER, That no sureties on said last mentioned bond shall be liable thereon unless the persons or corporations performing said labor and furnishing said materials, goods, wares, merchandise and provisions, shall, within ninety days after the completion of such improvement, file their claim, duly verified, that the amount is just and due and remains unpaid, with the commissioners of said diking district.

[1895 c 117 § 18; RRS § 4267. Formerly RCW 85.04.095, part.]

RCW 85.05.190 Substantial changes in plans--Procedure.

The work on said improvement shall begin without delay, and shall be carried on with all expedition possible, and said board of commissioners of said diking district, or any contractor thereunder, shall have no power whatever to change the location of the dikes or the system of improvement or the manner of doing the work therein so as to make any radical changes in said improvement, without the written consent of all the landowners to be benefited thereby, and the landowners which may be damaged thereby. And in case any substantial changes in said system of improvement or the manner of the construction thereof shall be deemed necessary by said board of commissioners at any time during the progress thereof, and if the written consent to such changes cannot be procured from said landowners, then said commissioners, for and on behalf of said district, shall file a petition in the superior court of the county within which said district is located, setting forth therein the changes which they deem necessary to be made in the plans or manner of the construction of said improvement, and praying therein to be permitted to make such changes, and upon the filing thereof, the commissioners [clerk] shall cause a summons to be served, setting forth the prayer of said petition, under the seal of said court, which summons shall be served in the same manner as the service of summons in the case of the original petition, upon all the landowners or others claiming any lien thereon or interest therein appearing of record in said district, and any or all of such parties so served may appear in said cause and submit their objections thereto, and after the time for the appearance of said parties has expired, the court shall proceed to hear said petition at once without further delay, and if it appears during the course of such proceedings that the property rights of any of said landowners will be affected by such proposed change in said improvement, then the court, after having passed upon all preliminary questions as in the original proceedings, shall cause a jury to be impaneled as in the case of the original proceedings for the establishment of said improvement, and upon the final hearing of said cause the jury shall return a verdict finding the amount of damages, if any, sustained by all persons and corporations the same as upon the original petition, by reason of such proposed change, and the amount of compensation to be paid to any persons or corporations therefor, and for any additional right-of-way that may be necessary to be appropriated by reason of said proposed change, and shall readjust the amount of benefits claimed to have been increased or diminished by any of said landowners by reason of such proposed change in said improvement, and the proceedings thereafter shall be the same as to rendering judgment, appeal therefrom, payment of compensation and damages, and filing of the

certificate with the auditor, as hereinbefore provided for in the proceedings under the original petition, and said commissioners shall have a right thereafter to proceed with the construction of said improvement according to the changes made therein.

[1895 c 117 § 19; RRS § 4268. Formerly RCW 85.04.100, part.]

RCW 85.05.200 Payments on contracts--Retained percentage.

During the construction of said improvement said commissioners shall have the right to allow payment thereof, in installments as the work progresses, in proportion to the amount of work completed: PROVIDED, That no allowance or payment shall be made for said work to any contractor or subcontractor to exceed seventy-five percent of the proportionate amount of the work completed by such contractor or subcontractor, and twenty-five percent of the contract price shall be reserved at all times by said board of commissioners until such work is wholly completed, and shall not be paid upon the completion of said work until ninety days have expired for the presentation of all claims for labor performed and materials, goods, wares, merchandise and provisions furnished or used in the construction of said improvement; and upon the completion of said work and the payment of all claims hereinbefore provided for, according to the terms and conditions of said contract, said commissioners shall accept said improvement and pay the contract price therefor.

[1895 c 117 § 20; RRS § 4269. Formerly RCW 85.04.105, part.]

RCW 85.05.210 Private dikes, how connected--Additional plans--Costs.

In case any diking district organized under the provisions of this act desires to connect its system of dikes with the system of dikes of any other district theretofore organized or constructed, said last mentioned diking district shall be made a party defendant in the proceedings in the superior court for the establishment of the improvement proposed to be constructed by such first mentioned diking district, and the petition to be filed in said court, in addition to the facts to be set forth therein as hereinbefore provided for, shall set forth the further fact that said district is desirous of connecting its said system of dikes with the system of such other diking district, and shall set forth an estimate of the additional cost per annum, if any, for the future maintenance of the diking system so sought to be connected with, and also an estimate of the cost of any additional improvement in said system so sought to be connected with, if any, by reason of such connection, and shall also set forth the amount of compensation which should be made by said diking district for the privilege of connecting with the said system of dikes; and in case it shall be deemed necessary to enlarge or strengthen the system of dikes to be connected with by reason of such connection, there shall be filed with said petition, in addition to the plans, specifications and data hereinbefore provided to be filed, plans and specifications and the estimated cost of the proposed improvement to be made in the system sought to be connected with by reason of such connection, and the proceedings thereon shall be the same as in other cases for the establishment of diking districts under the provisions of this act: PROVIDED, That the jury shall, in addition to the other findings provided for in other cases under the provisions of

this act, find the amount of compensation to be paid said district with whose system connection is sought to be made, for any additional cost, if any, which may be thrown upon said district by reason of the increased cost of maintenance by reason of such connection, and shall estimate the amount of such increased cost of maintenance per annum, and also the amount of compensation to be made to said district for the privilege of joining on to its system of dikes; the compensation to be made for the increased cost of maintenance shall be paid per annum out of the revenue derived from the assessments to be levied as in other cases, and the compensation to be made as may be found by the jury to said district whose system is sought to be connected with for the privilege thereof, shall be paid such district as damages are paid in other cases under the provisions of this act; and all amounts so paid to said district sought to be connected with, as compensation for the cost of maintenance, shall be used as an additional fund for the maintenance of said diking system of such district, and the amount of compensation paid for the privilege of connecting with the system of such district shall also be added to the general fund of said district, to be used for the payment of the cost of maintenance of the system of such district sought to be connected with.

[1895 c 117 § 21; RRS § 4270. Formerly RCW 85.04.435, part.]

RCW 85.05.220 Connecting with other diking systems.

In case it shall be found necessary to enlarge or strengthen the system of dikes sought to be connected with, by reason of such connection, the jury shall determine the cost of such enlarging or strengthening, and said petitioner district shall have the right, by and through its representatives, assistants and employees, to make such improvement on the system of such other district as may have been found necessary upon the hearing of said petition, and the costs thereof shall be assessed against the landowners of said petitioner district to be benefited by the construction of said entire system, and no additional cost or burden, by reason of such improvement, shall be thrown upon the landowners of said district sought to be connected with.

[1895 c 117 § 22; RRS § 4271. Formerly RCW 85.04.435, part and 85.04.440.]

RCW 85.05.230 Action by district to prevent washing away of stream banks.

Where any diking system is sought to be constructed by any district organized under the provisions of this act along any river or watercourse to prevent overflow therefrom, and it shall become necessary to provide against the washing away of the banks of said river or watercourse so as to prevent injury to such proposed diking system, or any system which may have already been completed, such district, by and through its board of commissioners, may make such portions of lands lying along said dikes which are threatened to be washed away by said river or watercourse part of the right-of-way of said dike system, and may construct along the banks of said river or watercourse, as a part of said diking system, such protection as may be necessary to protect said dike, and in such cases such tract or parcel of land may be condemned and appropriated under the law of eminent domain as provided herein as a part of the right-of-way of such dike system; and when not condemned or appropriated at the time said system is established

and constructed, said diking district, by and through its board of commissioners, may, at any time thereafter, when any portion of said system is threatened to be washed away by such river or watercourse, file their petition with the court condemning and appropriating for the use of said district so much of the land lying along said river or watercourse as may be necessary to be used for the protection of said diking system, and the proceedings therein for the making of compensation therefor and the payment of damages by reason of such appropriation shall be the same, or as near as may be applicable, as other proceedings for the condemnation of right-of-way provided for in this act.

[1895 c 117 § 23; RRS § 4272. Formerly RCW 85.04.420, part.]

RCW 85.05.240 Action by district to prevent washing away of stream banks--Expenses for appropriation of land.

Whenever any land is appropriated along the bank of any river or watercourse, as provided for in the last preceding section, the expenses of such appropriation, including the costs and damages to be paid therefor--when such appropriation is taken subsequently to the construction of any system of dikes under the provisions of this act--shall be added to the annual cost of the maintenance of said system and be paid as such, as provided herein.

[1895 c 117 § 24; RRS § 4273. Formerly RCW 85.04.420, part.]

RCW 85.05.250 Dikes along public road.

In the construction of any diking system under the provisions of this act, where it is desired to construct the same along the right-of-way of any public road which has theretofore been legally established, said district shall have a right to construct its dikes along such road: PROVIDED, That the dikes so constructed along such road shall not destroy or impair the same for the use of the public convenience as a public highway; and in case of the construction or improvement of any dike along any public highway, such dike shall be constructed of sufficient width and in such manner as will be conducive to the public as a public highway.

[1895 c 117 § 25; RRS § 4274. Formerly RCW 85.04.425.]

RCW 85.05.260 Incorporated town may act as or be included in diking district.

Any town or city already incorporated, or which may hereafter be incorporated, may exercise the functions of a diking district under the provisions of this act, or the whole or any portion of any such town or city may be included with other territory in a common district under the provisions for the establishment thereof as provided for herein.

[1895 c 117 § 26; RRS § 4275. Formerly RCW 85.04.115, part.]

RCW 85.05.270 Estimate for maintenance and repair--Emergency expenditures.

On or before the first day of November of each year the diking commissioners shall, and on or before the first Monday in October of each year the drainage commissioners shall, make and certify to the county auditor an estimate of the cost of maintenance and repair of the improvement for the ensuing year. The amount thereof shall be levied against the land in the district in proportion to the maximum benefits assessed, and shall be added to the general taxes and collected therewith. If such estimate of the cost of maintenance and repair against any tract or contiguous tracts owned by one person or corporation is less than two dollars, then the county auditor shall levy such a minimum amount of two dollars against such tract or contiguous tracts, and upon the collection thereof as herein provided shall pay all sums collected into the maintenance and/or repair fund of the district. In case of an emergency the commissioners may incur additional obligations and issue warrants therefor in excess of the estimate.

[1959 c 209 § 10. Prior: (i) 1913 c 89 § 2; 1905 c 7 § 2; 1895 c 117 § 27; RRS § 4276. (ii) 1917 c 133 § 2; 1907 c 120 § 1; 1905 c 173 § 3; 1895 c 115 § 24; RRS § 4324. Formerly RCW 85.04.120.]

RCW 85.05.280 Organization of board--Warrants, how issued.

The board of commissioners of such district shall elect one of their number chair and shall either elect one of their number, or appoint a voter of the district, as secretary, who shall keep minutes of all the district's proceedings. The board of commissioners may issue warrants of such district in payment of all claims of indebtedness against such district. Such warrants shall be in form and substance the same as county warrants and shall draw the legal rate of interest from the date of their presentation to the treasurer for payment, as hereinafter provided, and shall be signed by the chair and attested by the secretary of the board: PROVIDED, That no warrants shall be issued by the board of commissioners in payment of any indebtedness of such district for less than the face or par value.

[1991 c 245 § 35; 1985 c 396 § 38; 1895 c 117 § 28; RRS § 4277. Formerly RCW 85.04.040, part and RCW 85.04.165, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.05.355 Special assessment bonds.

Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW.

[1986 c 278 § 23.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.05.360 Warrants--When and how paid.

All warrants issued under the provisions of this chapter shall be presented by the owners

thereof to the county treasurer in accordance with chapter 36.29 RCW.

[1991 c 245 § 36; 1986 c 278 § 29; 1895 c 117 § 36; RRS § 4286. Formerly RCW 85.04.170, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.05.365 Certificates of delinquency--Foreclosure--Sale--Use of proceeds.

Whenever any diking district assessments levied under this act shall remain unpaid for a period of four years from the date when such assessment becomes due and payable, the diking district, which levied said assessment or assessments is hereby empowered and authorized, through its board of commissioners, to make application to the county treasurer of the county in which said diking district is located, for a certificate of delinquency to be issued to it for said delinquent assessments and delinquent interest thereon. And the county treasurer shall issue to said diking district a certificate of delinquency in the same manner and form as to an individual: PROVIDED, HOWEVER, That it shall not be necessary or required for said diking district to pay to said county treasurer any part or portion of said delinquent assessments or interest thereon, but payment of general taxes and interest due upon said general taxes, upon said diked lands will be sufficient payment by said diking district to entitle it to have said certificate of delinquency issued to it. Said diking district shall be empowered to foreclose said certificate or certificates and take title in said district the same as delinquent tax certificates are foreclosed by individuals. After acquiring title to any such lands through such foreclosure proceedings, the diking district, through its commissioners, may offer for sale and sell all, or any part, of such lands, in the same manner as counties are authorized to offer for sale and sell lands acquired by counties through delinquent tax foreclosure sales; and to issue a deed of conveyance therefor to the purchaser, executed by the commissioners of the diking district in behalf of the district, and attested by the clerk of the district. All revenue derived by the diking district from the sale of any such lands shall be first used for the redemption of any bonds and interest outstanding against said diking district which is due and payable, and the remainder thereof, if any, shall be applied to the payment of maintenance warrants, or other indebtedness, of the district, which is due and owing, in the priority deemed best by the board of diking commissioners.

[1931 c 55 § 1; 1929 c 111 § 1; RRS § 4286-1. Formerly RCW 85.04.510, part.]

RCW 85.05.366 Funds to purchase delinquent certificates.

For the purpose of raising funds to purchase certificates of delinquency each diking district is authorized to levy an annual assessment upon the acreage contained within the diking district at the same time and in the same manner as other assessments of the district are levied; and for the purpose of raising funds to purchase certificates of delinquency upon delinquent diking district assessments during the year 1929, each diking district is authorized to issue emergency warrants, the payment and redemption of which shall be provided for at regular annual meeting in the year 1929; and thereafter all amounts raised for the purchase of delinquent

diking assessment certificates shall be provided for at the regular annual meeting set for such purpose.

[1929 c 111 § 2; RRS § 4286-2. Formerly RCW 85.04.515.]

RCW 85.05.367 Lands owned by district exempt from taxation.

Any and all lands purchased and acquired by the diking district through foreclosure of delinquent assessment certificates shall, so long as owned by, or until sold by, such diking district, be exempt from general state and county taxes.

[1929 c 111 § 3; RRS § 4286-3. Formerly RCW 85.04.510, part.]

RCW 85.05.370 Trial--Findings and forms of verdict.

Upon the trial of any questions of issue by a jury under the provisions of this act, the trial court may, in its discretion, submit all questions to be found by the jury in the form of separate findings, or may submit to such jury separate forms of verdict on all such questions to be found by the jury therein.

[1895 c 117 § 37; RRS § 4287. Formerly RCW 85.04.205, part.]

RCW 85.05.380 Public lands subject to assessment--Rights and liabilities of public corporations.

All state, county, school district or other lands belonging to other public corporations requiring to be diked as a protection from overflow shall be subjected to the provisions of this act, and such corporations, by and through the proper authorities, shall be made parties in all proceedings therein affecting said lands and shall have the same rights and liable to the same right of eminent domain as private persons, and their lands shall be subject to the right of eminent domain the same as the lands of private persons or corporations.

[1895 c 117 § 38; RRS § 4288. Formerly RCW 85.04.110, part.]

RCW 85.05.390 Assessments on public lands--How paid.

In case lands belonging to the state, county, school district or other public corporations are benefited by any improvement instituted under the provisions of this chapter, all benefits shall be assessed against such lands, and the same shall be paid by the proper authorities of such public corporations at the times and in the same manner as assessments are called and paid in case of private persons out of any general fund of such corporation; and also all costs of repair and maintenance of such diking system shall be levied against and apportioned to such lands of such public corporations, whether owned at the time of the original improvement or subsequently acquired either by deed through delinquent tax foreclosure or otherwise, in the same manner as such costs of repair and maintenance are levied against and apportioned to lands

belonging to private persons, and the same shall also be paid out of any general fund of such corporation.

[1927 c 277 § 1; 1895 c 117 § 39; RRS § 4289. Formerly RCW 85.04.110, part.]

RCW 85.05.400 Fees for service of process.

Fees for service of all process necessary to be served under the provisions of this act shall be the same as for like services in other civil cases, or as is or may be provided by law.

[1895 c 117 § 40; RRS § 4290. Formerly RCW 85.04.200, part.]

RCW 85.05.410 Commissioners--Compensation and expenses.

Members of the board of diking commissioners of any diking district in this state may receive as compensation the sum of up to seventy dollars for attendance at official meetings of the district and for each day or major part thereof for all necessary services actually performed in connection with their duties as commissioners, and shall receive the same compensation as other labor of a like character for all other necessary work or services performed in connection with their duties: PROVIDED, That such compensation shall not exceed six thousand seven hundred twenty dollars in one calendar year, except when the commissioners declare an emergency. Allowance of such compensation shall be established and approved at regular meetings of the board, and when a copy of the extracts of minutes of the board meeting relative thereto showing such approval is certified by the secretary of such board and filed with the county auditor, the allowance made shall be paid as are other claims against the district.

Each commissioner is entitled to reimbursement for reasonable expenses actually incurred in connection with such business, including subsistence and lodging, while away from the commissioner's place of residence, and mileage for use of a privately owned vehicle in accordance with chapter 42.24 RCW.

Any commissioner may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 8; 1991 c 349 § 20; 1985 c 396 § 39; 1974 ex.s. c 39 § 1; 1951 c 30 § 1; 1909 c 171 § 1; 1895 c 117 § 41; RRS § 4291. Formerly RCW 85.04.400.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.05.420 Powers of court--Injunctions.

The court may compel the performance of the duties imposed by this act and may, in its discretion, on proper application therefor, issue its mandatory injunction for such purpose.

[1895 c 117 § 42; RRS § 4292.]

RCW 85.05.430 Sale of unneeded property--Authorized.

Whenever, in the judgment of a board of commissioners of any diking district heretofore or hereafter organized, real or personal property, or any part thereof, owned by said district, is no longer of use to or needed by such district, or if personal property has become obsolete, the same may be sold by the board of commissioners of said district at public or private sale.

[1955 c 342 § 2. Formerly RCW 85.04.550.]

RCW 85.05.440 Sale of unneeded property--Resolution of intention--Notice of hearing--Publication and posting.

Whenever in the judgment of the commissioners of any diking district, it is advisable so to sell real or personal property, the board of commissioners of such district shall pass a resolution declaring its intention to make such sale, describing the property to be sold and stating the terms of such sale. The resolution shall set a date upon which the board shall meet, to determine whether or not such sale shall be made. Thereafter a copy of such declaratory resolution and a notice of hearing thereon shall be posted under the direction of the board, in three public places in such district at least ten days before the date of hearing. The notice shall state the time and place of hearing, describe the property to be sold and the terms of the proposed sale. In addition a copy of such resolution and of such notice of hearing thereon shall be published twice, at least two weeks prior to such proposed sale in some newspaper qualified for legal publication in accordance with the provisions of chapter 65.16 RCW, of general publication in the county in which such diking district is located.

[1955 c 342 § 3. Formerly RCW 85.04.551.]

RCW 85.05.450 Sale of unneeded property--Protests--Resolution of final action--Conveyance.

At the time set for hearing, or at any time to which said hearing may be adjourned, any district elector within such district may appear and file a written protest against the proposed action of the board, which protest shall state clearly the basis thereof. At such hearing, which shall be public, the board shall give full consideration to the proposed sale and all protests filed, either written or oral and on said date or at any adjourned date, take final action thereon by resolution of the board. This resolution shall provide that upon payment of the purchase price involved, conveyance of the property shall be made by a majority of the board of said district, by deed if the property be real property; by bill of sale if the property be personal property, conveying the property sold to the purchaser thereof, and such conveyance shall pass to the purchaser such title as the district has to the property.

[1955 c 342 § 4. Formerly RCW 85.04.552.]

RCW 85.05.460 Sale of unneeded property--Conveyance delayed if protests filed--Appeal.

If protests be filed against such sale, such conveyance shall not be executed or delivered until more than ten days elapse from the date of the hearing at which the resolution directing the sale, was passed. If appeal be taken by a protestant from the action of the board, such conveyance shall not be executed until termination of proceedings on appeal is had, and then only if the result of such appeal does not prevent such sale.

[1955 c 342 § 5. Formerly RCW 85.04.553.]

RCW 85.05.470 Sale of unneeded property--Direct action in superior court by protestant on final order.

Any protestant who filed a protest prior to the final order of the board, may appeal from such final order, but to do so must within ten days from the date said order was entered, bring direct action in the superior court in the county wherein such district or portion thereof is situated, against such board of commissioners in their official capacity, which action shall be prosecuted under the procedure of civil actions, with appellate review as provided in civil actions. In any such action so brought, the order of the board shall be conclusive of the regularity and propriety of the proceedings, and all other matters, except it shall be open to attack upon the ground of fraud, unfair dealing, arbitrary or unreasonable action of the board.

[1988 c 202 § 73; 1971 c 81 § 158; 1955 c 342 § 6. Formerly RCW 85.04.554.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.05.490 Levy for preliminary expenses.

Whenever the board of county commissioners have passed a resolution establishing a diking district and prior to the commencement or the completion of the work of such improvement, the county commissioners may, and at the request of the diking commission shall, at the time of levying taxes each year until the improvement has been completed and a statement of the total costs has been filed, levy an assessment against the property within the district to defray the preliminary expenses of the district; the levy to be based upon the estimated benefits as shown by the report of the county engineer on file with the auditor, if such report is on file, and if not, as shown by the certificate or resolution of the diking commissioners of said diking district. The assessment so made shall be credited to the respective pieces of property. The preliminary assessment herein provided for shall be levied and collected in the same manner as county and state taxes are levied and collected, which amount shall be credited to the construction fund and used for the redemption of warrants issued against the same, which warrants shall be called and paid in numerical order.

[1933 c 39 § 1; RRS § 4247-1. Formerly RCW 85.04.405, part.]

RCW 85.05.500 Levy for preliminary expenses--Preliminary expenses defined.

Preliminary expenses shall mean all of the expenses incurred in the proceedings for the organization of said district and in other ways to be incurred prior to the beginning of actual construction of the improvement and shall be paid from the fund hereby created from time to time upon call of the treasurer.

[1933 c 39 § 2; RRS § 4247-2. Formerly RCW 85.04.405, part.]

RCW 85.05.540 Plat of reclaimed land--Benefits to be determined and paid.

Where tide or other unsurveyed lands are reclaimed by a diking district and the owner of said lands shall desire to plat the same into lots, tracts or subdivisions, such plat shall specify and acknowledge the total benefits then a charge against each lot, tract or subdivision in said plat. Before a plat shall be approved or filed, same shall be submitted to the board of dike commissioners for their consideration. In case the owner and such board cannot agree as to the adjudged maximum benefits to be charged as the lien of the district and acknowledged to be such against each lot, tract or subdivision in such plat, any interested party may cause an action to be brought in the superior court of the county to have the just amount determined, and the decree of the court in such cause shall fix the amount of such lien and the same shall be conclusive and binding. In fixing the amount to be charged against the several lots, tracts and subdivisions, the adjudged benefits per acre, allowing credits for the benefits levied and paid at said time, shall be taken as the basis for determining the sum to be charged. The amount of adjudged benefits against property dedicated to the public for roads and highways in such plat shall be charged back against the abutting subdivisions and tracts in a just and equitable manner. All diking district assessments levied against the lands included in the plat shall be paid in full at the time said plat is approved. When approved such plat shall be filed with the county auditor of the county. Thereafter the lands within said plat shall be conveyed, assessed and taxed with reference to said plat.

[1925 ex.s. c 69 § 4; RRS § 4292-4. Formerly RCW 85.04.505.]

RCW 85.05.550 Plat of reclaimed land--Construction, application of RCW 85.05.510 through 85.05.550.

Nothing in RCW 85.05.510 through 85.05.550 shall be construed as repealing or modifying any act or statute now in force pertaining to diking districts, but the rights and remedies hereby granted shall be deemed cumulative as to the districts to which RCW 85.05.510 through 85.05.550 is limited. RCW 85.05.510 through 85.05.550 shall apply to districts heretofore or hereafter organized and to property owners' petitions heretofore or hereafter filed; provided that the decision of the board of dike commissioners of a district to which RCW

85.05.510 through 85.05.550 applies to issue bonds of a district under existing law or under RCW 85.05.510 through 85.05.550, shall be conclusive of such election.

[1925 ex.s. c 69 § 5; RRS § 4292-5. Formerly RCW 85.04.490, part.]

RCW 85.05.605 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.

Diking districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW.

[1986 c 278 § 11.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.05.610 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress.

Notwithstanding the provisions of *RCW 85.05.020, any diking or drainage district or diking and drainage district organized pursuant to chapter 85.05 RCW as now or hereafter amended, may annex and assume, or such district may be organized for the purpose of assuming, and may take over, maintain, operate and extend any diking and drainage systems which have been heretofore erected and operated or may be hereafter erected and operated by the government of the United States of America or any political subdivision or agency thereof, whenever the congress of the United States by permissive legislation authorizes the transfer of maintenance and operations functions to state and local nonfederal agencies.

[1967 c 184 § 19.]

Notes:

***Reviser's note:** RCW 85.05.020 was repealed by 1985 c 396 § 87. For special district creation and operation see chapter 85.38 RCW.

Severability--1967 c 184: "If any provision of this 1967 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1967 c 184 § 25.] This applies to RCW 85.15.010 through 85.15.170 and 85.05.610 through 85.05.650.

RCW 85.05.620 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress--Indian trust lands and restricted lands may be included, when.

Any district organized pursuant to RCW 85.05.610 or pursuant to any other provisions of chapter 85.05 RCW as now or hereafter amended may include any Indian trust lands and restricted lands whenever the congress of the United States (1) authorizes the inclusion of such lands in such district and (2) provides authority for such district to assess and to tax such lands for necessary expenses in the maintenance, operations and capital improvements on such diking

and drainage system.

[1967 c 184 § 20.]

RCW 85.05.630 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress--Vesting of right, title and interest to dikes and land.

Whenever the congress of the United States provides for the transfer of all right, title and interest to any dikes and to the lands upon which they are situated to any state or local nonfederal agency, the title to such land and to the dikes shall pass to the county wherein the dikes are situated for the use and benefit of any district which may be organized pursuant to RCW 85.05.610 or pursuant to any other provisions of chapter 85.05 RCW as now or hereafter amended, until completion of organization of such district. In any case in which a district has been organized, all right, title and interest to such lands and dikes shall vest immediately in the diking and drainage district.

[1967 c 184 § 21.]

RCW 85.05.640 Authority to annex and assume diking and drainage systems erected and operated by United States upon permissive legislation by congress--Definitions.

For purposes of RCW 85.05.610 through 85.05.650:

(1) The word "owner" as it appears in chapter 85.05 RCW shall include the owner of any undivided interest in any tract of land within the district boundaries, whether Indian trust land or restricted land, or non-Indian land;

(2) The "acreage" owned by any owner in any undivided estate interest shall be computed by multiplying the owner's fractional undivided interest against the total acreage embraced within a particular tract or lot assessed; and

(3) The names of the owners of Indian lands, the size of Indian tracts and lots, the fractional undivided interest therein and the "acreage" of each owner as determined according to the provisions of subsection (2) of this section shall, in any proceeding to organize and operate a district under the provisions of RCW 85.05.610 or pursuant to any other provision of chapter 85.05 RCW as now or hereafter amended, be conclusively determined by the certificate of the superintendent of the Indian agency of the Bureau of Indian Affairs having supervision over the Indian reservation in which such Indian lands may be located or by the certificate of the area director over the Bureau of Indian Affairs area encompassing such lands; and such certificate shall be accepted in lieu of all other evidence in the records of the county in which such lands are situated.

[1967 c 184 § 22.]

RCW 85.05.650 Authority to annex and assume diking and drainage systems erected

and operated by United States upon permissive legislation by congress--Ratification and confirmation of prior acts.

The acts and resolutions of all boards of county commissioners heretofore authorizing the organization and operation of any diking and drainage districts, following any provisions of chapter 85.05 RCW, and the acts and resolutions of all diking and drainage districts heretofore organized following acts of congress permitting the taking over and operation and maintenance of existing diking and drainage systems by the state and local nonfederal governmental agencies, are ratified and confirmed.

[1967 c 184 § 23.]

**Chapter 85.06 RCW
DRAINAGE DISTRICTS AND MISCELLANEOUS DRAINAGE PROVISIONS**

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Notes:

Reviser's note: Part I of this chapter consists of chapter 115, Laws of 1895 as it has been amended and added to; thus the term "this act" has been translated to read "this chapter" throughout Part I. In Part II a number of miscellaneous acts relating to drainage districts have been codified; throughout Part II interval translations of the term "this act" have been made where they occur.

Special district creation and operation: Chapter 85.38 RCW.

PART I--DRAINAGE DISTRICTS

RCW 85.06.010 Districts authorized--Powers--Management.

Any portion of a county, requiring drainage, which contains five or more inhabitants and freeholders therein may be organized into a drainage district, and when so organized such district

and the board of commissioners hereinafter provided for shall have and possess the power herein conferred or that may hereafter be conferred by law upon such district and board of commissioners, and said district shall be known and designated as drainage district No. (here insert number), of the county of (here insert the name of the county), of the state of Washington, and shall have the right to sue and be sued by and in the name of its board of commissioners hereinafter provided for, and shall have perpetual succession, and shall adopt and use a seal. The commissioners hereinafter provided for and their successors in office shall, from the time of the organization of such drainage district, have the power, and it shall be their duty, to manage and conduct the business and affairs of the district, make and execute all necessary contracts, employ and appoint such agents, officers and employees as may be required, and prescribe their duties, and perform such other acts as hereinafter provided, or that may hereafter be provided by law.

[1895 c 115 § 1; RRS § 4298. Formerly RCW 85.04.005, part.]

RCW 85.06.015 Certain powers and rights governed by chapter 85.38 RCW.

Drainage districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in chapter 85.38 RCW.

[1985 c 396 § 32.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.06.070 Eminent domain powers--Purchase of real property authorized.

All drainage districts organized or that may hereafter be organized under the provisions of this chapter or the acts amendatory thereof shall have the right of eminent domain, with the power by and through its board of commissioners, to cause to be condemned and appropriated private property for the use of said corporation in the construction and maintenance of a system or systems of drainage, and make just compensation therefor, and such right of eminent domain may be exercised either within or without the boundaries of such districts, and may be exercised with respect to rights of way for ditches, drains, dams, outlets or any other necessary appliances or structures and whether for the original system or any additions, enlargements or extensions thereof or for additional outlets or systems of drainage: PROVIDED, That the property of private corporations may be subjected to the same rights of eminent domain as that of private individuals: PROVIDED, FURTHER, That the said board of commissioners shall have the power to acquire by purchase all the real property necessary to make the improvements herein provided for.

[1919 c 179 § 2; 1895 c 115 § 7; RRS § 4305. Formerly RCW 85.04.605, part.]

RCW 85.06.080 Commissioners--Powers and duties.

The board of drainage commissioners shall consist of three elected commissioners. The initial commissioners shall be appointed, and the elected commissioners elected, as provided in chapter 85.38 RCW. The board shall have exclusive charge of the construction and maintenance of all drainage systems which may be constructed by said district and shall be the executive officers thereof, with full power to bind said district by their acts in the performance of their duties as provided by law.

[1985 c 396 § 41; 1913 c 86 § 3; 1895 c 115 § 8; RRS § 4306. Formerly RCW 85.04.045, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.06.090 Petition for improvement--Contents.

Whenever it is desired to prosecute the construction of a system of drainage by said drainage district, said district, by and through its board of commissioners, shall file a petition in the superior court of the county in which said district is located, setting forth therein the route and termini of said system, with a complete description thereof, together with specifications for its construction, with all necessary plats and plans thereof, with draughts of any artificial appliances or equipment necessary in aid thereof, together with the estimated cost of such proposed improvement, showing therein the names of the landowners whose lands are to be benefited by such proposed improvement; the number of acres owned by each landowner, and the maximum amount of benefits per acre to be derived by each landowner set forth therein from the construction of said proposed improvement, and that the same will be conducive to the public health, convenience and welfare, and increase the value of all of said property for purposes of public revenue. Said petition shall further set forth the names of the landowners through whose land the right of way is desired for said improvement; the amount of land necessary to be taken therefor, and an estimate of the value of said lands so sought to be taken for such right of way, and the damages sustained by any person or corporation interested therein, if any, by reason of such appropriation, irrespective of any benefits to be derived by such landowners by reason of the construction of said improvement. Such estimate shall be made, respectively, to each person through whose land said right of way is sought to be appropriated. Said petition shall set forth as defendants therein all the persons or corporations to be benefited by said improvement, and all persons or corporations through whose land the right of way is sought to be appropriated, and all persons or corporations having any interest therein, as mortgagee or otherwise, appearing of record, and shall set forth that said proposed system of drainage is necessary to drain all of said lands described in said petition, and that all lands sought to be appropriated for said right of way are necessary to be used as a right of way in the construction and maintenance of said improvement; and when the proposed improvement will protect or benefit the whole or any part of any public or corporate road or railroad, so that the traveled track or roadbed thereof will be improved by its construction, such fact shall be set forth in said petition, and such public or private corporations owning said road or railroad shall be made parties defendant therein, and the maximum amount of benefits to be derived from said proposed improvement shall be estimated

in said petition against said road or railroad: PROVIDED, HOWEVER, That all maps, plats, field notes, surveys, plans, specifications, or other data heretofore made, ascertained or prepared under laws heretofore enacted on the subject of this chapter, may be used under the provisions of this chapter.

[1913 c 86 § 4; 1905 c 175 § 2; 1895 c 115 § 9; RRS § 4307. Formerly RCW 85.04.050, part.]

RCW 85.06.100 Petition for improvement--Employment of assistants--Compensation as costs in suit.

In the preparation of the facts and data to be inserted in said petition and filed therewith for the purpose of presenting the matter to the superior court, the board of commissioners of said drainage district may employ one or more good and competent surveyors and draughtsmen to assist them in compiling data required to be presented to the court with said petition, as hereinbefore provided, and such legal assistance as may be necessary, with full power to bind said district for the compensation of such assistants or employees employed by them, and such services shall be taxed as costs in the suit.

[1895 c 115 § 10; RRS § 4259. Formerly RCW 85.04.055, part.]

RCW 85.06.110 Summons--Contents--Service.

A summons stating briefly the objects of the petition and containing a description of the land, real estate, premises or property sought to be appropriated, and those which it is claimed to be benefited by the improvement, and stating the court wherein the petition is filed, the date of the filing thereof and when the defendants are required to appear (which shall be ten days, exclusive of the day of service, if served within the county in which the petition is pending, and if in any other county, then twenty days after such service, and if served by publication, then within thirty days from the date of the first publication), shall be served on each and every person named therein as owner, encumbrancer, tenant or otherwise interested therein. The summons must be subscribed by the commissioners, or their attorney, running in the name of the state of Washington and directed to the defendants; and service thereof shall be made by delivering a copy of such summons to each of the persons or parties so named therein, if a resident of the state, or in case of the absence of that person or party from his or her usual place of abode, by leaving a copy of the notice at his or her usual place of abode, or in case of a foreign corporation, at its principal place of business in this state with some person of more than sixteen years of age; in case of domestic corporations, the service shall be made upon the president, secretary or other director or trustee of the corporation; in case of persons under eighteen years of age, on their guardians; or in case no guardian shall have been appointed, then on the person who has the care and custody of the person; in the case of mentally ill or mentally incompetent persons, on their guardian or limited guardian; or in case no guardian or limited guardian shall have been appointed, then on the person and on the person in whose care or charge the person is found. *In case the land, real estate, premises or other property sought to be appropriated, or which it is claimed will be benefited by such improvement, is state, tide, school

or county land, the summons shall be served on the auditor of the county in which the land, real estate, premises or other property sought to be appropriated, or which it is claimed will be benefited, is situated. In all cases where the owner or person claiming an interest in the real or other property is a nonresident of this state, or where the residence of the owner or person is unknown, and an affidavit of one or more of the commissioners of the district shall be filed that the owner or person is a nonresident of this state, or that after diligent inquiry his residence is unknown or cannot be ascertained by the deponent, service may be made by publication thereof in a newspaper of general circulation in the county where the lands are situated, once a week for three successive weeks. The publication shall be deemed service upon each nonresident person or persons whose residence is unknown. The summons may be served by any competent person eighteen years of age or over. Due proof of service of the summons by affidavit or publication shall be filed with the clerk of the court before the court shall proceed to hear the matter. Want of service of notice shall render the subsequent proceedings void as to the person not served; but all persons or parties having been served with summons as herein provided, either by publication or otherwise, shall be bound by the subsequent proceedings. In all cases not otherwise provided for service of notice, order and other papers in the proceedings authorized by this chapter may be made as the superior court, or the judge thereof, may direct: PROVIDED, That personal service upon any party outside of the state shall be of like effect as service by publication.

[1985 c 469 § 72; 1977 ex.s. c 80 § 74; 1971 ex.s. c 292 § 57; 1895 c 115 § 11; RRS § 4309. Formerly RCW 85.04.060, part.]

Notes:

***Reviser's note:** The case of *Paine v. State*, 156 Wash. 31 states that the provisions of this section relating to the service of summons on the county auditor were repealed by implication by 1909 c 154 § 6 which provided for such service upon the commissioner of public lands. Subsequently 1919 c 164 was enacted containing similar provisions and providing for service upon the commissioner of public lands, and was amended by 1963 c 20 §§ 4 and 5 to provide for service upon the budget director and the chief administrative officer of the agency having jurisdiction over such land. Those sections, codified as RCW 47.20.020 and 47.20.030, were repealed by 1970 ex.s. c 51 § 178.

Purpose--Intent--Severability--1977 ex.s. c 80: See notes following RCW 4.16.190.

Severability--1971 ex.s. c 292: See note following RCW 26.28.010.

RCW 85.06.120 Appearance of defendants--Jury--Verdict--Assessment of damages and benefits--Decree.

Any or all of said defendants may appear jointly or separately and admit or deny the allegations of said petition and plead any affirmative matter in defense thereof at the time and place appointed for hearing said petition, or to which the same may have been adjourned. If the court or judge thereof shall have satisfactory proof that all of the defendants in said action have been duly served with said summons, as above provided, and shall be further satisfied by competent proof that said improvement is practicable and conducive to the public health, welfare and convenience, and will increase the value of said lands for the purpose of public revenue, and that the contemplated use for which the land, real estate, premises or other property sought to be appropriated is really a public use, and that the land, real estate, premises or other property

sought to be appropriated are required and necessary for the establishment of said improvement, and that said improvement has a good and sufficient outlet, the court or judge thereof shall cause a jury of twelve qualified persons to be impaneled to assess the damages and benefits, as herein provided, if in attendance upon his court; and if not he may, if satisfied that the public interests require the immediate construction of said improvement, direct the sheriff of his county to summons from the citizens of the county in which petition is filed as many qualified persons as may be necessary in order to form a jury of twelve persons, unless the parties to the proceedings consent to a less number, such number to be not less than three, and such consent shall be entered by the clerk in the minutes of the trial. If necessary, to complete the jury in any case, the sheriff, under the directions of the court or the judge thereof shall summon as many qualified persons as may be required to complete the jury from the citizens of the county in which the petition is filed. In case a special jury is summoned the cost thereof shall be taxed as part of the cost in the proceedings and paid by the district seeking to appropriate said land, the same as other costs in the case; and no person shall be competent as a juror who is a resident of, or landowner in, the district seeking to appropriate said land. The jurors at such trial shall make in each case a separate assessment of damages which shall result to any person, corporation or company, or to the state, by reason of the appropriation and use of such land, real estate, premises or other property for said improvements and shall ascertain, determine and award the amount of damages to be paid to said owner or owners, respectively, and to all tenants, incumbrancers and others interested, for the taking or injuriously affecting such land, real estate, premises or other property for the establishment of said improvement; and shall further find a maximum amount of benefits per acre to be derived by each of the landowners, and also the maximum amount of benefits resulting to any municipality, public highway, corporate road, or district from construction of said improvement. And upon a return of the verdict into court the same shall be reported as in other cases; whereupon, a decree shall be entered in accordance with the verdict so rendered setting forth all the facts found by the jury, and decreeing that said right-of-way be appropriated, and directing the commissioners of said drainage district to draw their warrant on the county treasurer for the amount awarded by the jury to each person for damages sustained by reason of the establishment of said improvement, payable out of the funds of said drainage district.

[1909 c 143 § 2; 1895 c 115 § 12; RRS § 4310. Formerly RCW 85.04.065, part.]

RCW 85.06.125 Special assessments--Budgets--Alternative methods.

RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which drainage districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which drainage districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.

[1985 c 396 § 25.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.06.130 Assessment of benefited lands formerly omitted--Procedure--Appeals.

If at any time it shall appear to the board of drainage commissioners that any lands within or without said district as originally established are being benefited by the drainage system of said district and that said lands are not being assessed for the benefits received, or if after the construction of any drainage system, it appears that lands embraced therein have in fact received or are receiving benefits different from those found in the original proceedings, and which could not reasonably have been foreseen before the final completion of the improvement, or that any lands within said district are being assessed out of or not in proportion to the benefits which said lands are receiving from the maintenance of the drainage system of said district, and said board of drainage commissioners shall determine that certain lands, either within or without the boundaries of the district as originally established, should be assessed for the purpose of raising funds for the future maintenance of the drainage system of the district, or that the assessments on land already assessed should be equalized by diminishing or increasing the same so that said lands shall be assessed in proportion to the benefits received, said commissioners shall file a petition in the superior court in the original cause, setting forth the facts, describing the lands not previously assessed and the lands the assessment on which should be equalized, stating the estimated amount of benefits per acre being received by each tract of land respectively, giving the name of the owner or reputed owner of each such tract of land and praying that such original cause be opened for further proceedings for the purpose of subjecting new lands to assessments or equalizing the assessments upon lands already assessed, or both. Upon the filing of such petition, summons shall issue thereon and be served on the owners of all lands affected, in the same manner as summons is issued and served in original proceedings, as near as may be, and if such new lands lie within the boundaries of any other drainage district, said summons shall also be served upon the commissioners of such other drainage district. In case any of the new lands sought to be assessed in said proceeding lie within the boundaries of any other drainage district, and the drainage commissioners of such other district believe that the maintenance of the drain or drains of such other district is benefiting lands within the district instituting the proceeding, said drainage commissioners of such other districts shall intervene in such proceedings by petition, setting forth the facts, describing the lands in the district instituting the proceeding which they believe are being benefited by the maintenance of the drainage system of their district, and praying that the benefits to such lands may be determined and such lands subjected to assessment for the further maintenance of the drainage system of their district, to the end that all questions of benefits to lands in the respective districts may be settled and determined in one proceeding, and such petitioners in intervention shall cause summons to be issued upon such petition in intervention and served upon the commissioners of the drainage district instituting the proceeding and upon the owners of all lands sought to be affected by such petition in intervention. In case the owner of any such new lands sought to be assessed in said proceedings shall be maintaining a private drain against salt or fresh water for the benefit of said lands, and shall believe that the maintenance of such private drain is benefiting any lands within or without

the district instituting the proceedings, or in case any such new lands sought to be assessed are included within the boundaries of some other drainage district and are being assessed for the maintenance of the drains of such other district, and the owner of such lands believes that the maintenance of the drain or drains of such other district is benefiting lands included within the district instituting said proceedings, such owner or owners may by answer and cross-petition set forth the facts and pray that at the hearing upon said petition and cross-petition the benefits accruing from the maintenance of the respective drains may be considered, to the end that a fair and equitable adjustment of the benefits being received by any lands from the maintenance of the various drains benefiting the same, may be determined for the purpose of fixing the assessments for the future maintenance of such drains, and may interplead in said proceeding such other drainage district in which his lands sought to be assessed in said proceeding are being assessed for the maintenance of the drain or drains of such other district. No answer to any petition or petition in intervention shall be required, unless the party served with summons desires to offset benefits or to ask other affirmative relief, and no default judgment shall be taken for failure to answer any petition or petition in intervention, but the petitioners or petitioners in intervention shall be required to establish the facts alleged by competent evidence. Upon the issues being made up, or upon the lapse of time within which the parties served are required to appear by any summons, the court shall impanel a jury to hear and determine the matters in issue, and the jury shall determine and assess the benefits, if any, which the respective tracts of land are receiving or will receive from the maintenance of the drain or drains to be maintained, taking into consideration any and all matters relating to the benefits, if any, received or to be received from any drain, structure or improvement, and to credit or charge, as the case may be, to each tract so situated as to affect any other tract or tracts, or having improvement or structures thereon or easements granted in connection therewith, affecting any other tract or tracts included in such proceedings, and shall specify in their verdict the respective amount of benefits per acre, if any, assessed to each particular tract of land, by legal subdivisions. Upon the return of the verdict of the jury, the court shall enter its judgment in accordance therewith, as supplemental to the original decree, or in case a petition in intervention be filed by the drainage commissioners of some other district than that instituting the proceeding, such judgment to be supplemental to all such original decrees, and thereafter, all assessments and levies for the cost of construction or future maintenance of any drain or drains described in said judgment shall be based upon the respective benefits determined and assessed against the respective tracts of land as specified in said judgment. Every person or corporation feeling himself or itself aggrieved by any such judgment may appeal to the supreme court or the court of appeals within thirty days after the entry thereof, and such appeal shall bring before the supreme court or the court of appeals the propriety and justness of the verdicts of the jury in respect to the parties to the appeal. No bonds shall be required on such appeals. Nothing in this section contained shall be construed as affecting the right of drainage districts to consolidation in any manner provided by law.

[1971 c 81 § 159; 1917 c 133 § 1; 1901 c 86 § 1; 1895 c 115 § 13; RRS § 4311.]

Notes:

Rules of court: *Cf. RAP 5.2, 8.1, 18.22.*

RCW 85.06.140 Dismissal of proceedings, when--Costs.

In case the damages or amount of compensation for such right-of-way, together with the estimated costs of the improvement, amount to more than the maximum amount of benefits which will be derived from said improvement, or, if said improvement is not practicable, or will not be conducive to the public health, welfare and convenience, or will not increase the public revenue, or will not have sufficient outlet, the court shall dismiss such proceedings, and in such case a judgment shall be rendered for the costs of said proceedings against said district, and no further proceedings shall be had or done therein; and upon the payment of the costs, said organization shall be dissolved by decree of said court.

[1895 c 115 § 14; RRS § 4312. Formerly RCW 85.04.070, part.]

RCW 85.06.150 Procedure to claim awards.

Any person or corporation claiming to be entitled to any money ordered paid by the court, as provided in this chapter, may apply to the court therefor, and upon furnishing evidence satisfactory to the court that he is entitled to the same, the court shall make an order directing the payment to such claimant of the portion of such money as he or it may be found entitled to; but if, upon application, the court or judge thereof shall decide that the title to the land, real estate or premises specified in the application of such claimant is in such condition as to require that an action be commenced to determine the title of claimants thereto, it shall refuse such order until such action is commenced and the conflicting claims to such land, real estate or premises be determined according to law.

[1895 c 115 § 15; RRS § 4313. Formerly RCW 85.04.210, part.]

RCW 85.06.160 Transcript of benefits to auditor--Assessments--Collection--Supplemental assessment.

Upon the entry of the judgment upon the verdict of the jury, the clerk of said court shall immediately prepare a transcript, which shall contain a list of the names of all the persons and corporations benefited by said improvement and the amount of benefit derived by each, respectively, and shall duly certify the same, together with a list of the lands benefited by said improvement belonging to each person and corporation, and shall file the same with the auditor of the county, who shall immediately enter the same upon the tax rolls of his office, as provided by law for the entry of other taxes, against the land of each of the said persons named in said list, together with the amounts thereof, and the same shall be subject to the same interest and penalties in case of delinquency as in case of general taxes, and shall be collected in the same manner as other taxes and subject to the same right of redemption, and the lands sold for the collection of said taxes shall be subject to the same right of redemption as the sale of lands for general taxes: PROVIDED, That said assessments shall not become due and payable except at such time or times and in such amounts as may be designated by the board of commissioners of

said drainage district, which designation shall be made to the county auditor by said board of commissioners of said drainage district, by serving written notice upon the county auditor designating the time and the amount of the assessment, said assessment to be in proportion to benefits to become due and payable, which amount shall fall due at the time of the falling due of general taxes, and the amount so designated shall be added by the auditor to the general taxes of said person, persons or corporation, according to said notice, upon the assessment rolls in his said office, and collected therewith; PROVIDED FURTHER, That no one call for assessments by said commissioners shall be in an amount to exceed twenty-five percent of the amount estimated by the board of commissioners to be necessary to pay the costs of the proceedings, and the establishment of said district and drainage system and the cost of construction of said work; PROVIDED FURTHER, That where the amount realized from the original assessment and tax shall not prove sufficient to complete the original plans and specifications of any drainage system, alterations, extensions or changes therein, for which the said original assessment was made, the board of commissioners of said district shall make such further assessment as may be necessary to complete said system according to the original plans and specifications, which assessment shall be made and collected in the manner provided in this section for the original assessment.

[1907 c 242 § 1; 1895 c 115 § 16; RRS § 4316. Formerly RCW 85.04.080, part.]

RCW 85.06.180 Construction--Contractors--Performance bonds.

After the filing of said certificate said commissioners of such drainage district shall proceed at once in the construction of said improvement, and in carrying on said construction or any extensions thereof they shall have full charge and management thereof, and shall have the power to employ such assistance as they may deem necessary and purchase all material that may be necessary in the construction and carrying on of the work of said improvement, and shall have power to let the whole or any portion of said work to any responsible contractor, and shall in such case enter into all necessary agreements with such contractor that may be necessary in the premises: PROVIDED, That in case the whole or any portion of said improvement is let to any contractor said commissioners shall require said contractor to give a bond in double the amount of the contract price of the whole or of such portion of said work covered by said contract, with two or more sureties to be approved by the board of commissioners of said drainage district and running to said district as obligee therein, conditioned for the faithful and accurate performance of said contract by said contractor, his executors, administrators or assigns, according to the terms and conditions of said agreement, and shall cause said contractor to enter into a further or additional bond in the same amount, with two or more good and sufficient sureties to be approved by said board of commissioners of said drainage district in the name of said district as obligee therein, conditioned that said contractor, his executors, administrators or assigns, or subcontractor, his executors, administrators or assigns, performing the whole or any portion of said work under contract of said original contractor, shall pay or cause to be paid all just claims for all persons performing labor or rendering services in the construction of said work, or furnishing materials, merchandise or provisions of any kind or character used by said contractor

or subcontractor, or any employee thereof in the construction of said improvement: PROVIDED FURTHER, That no sureties on said last mentioned bond shall be liable thereon unless the persons or corporation performing said labor and furnishing said materials, goods, wares, merchandise and provisions, shall, within ninety days after the completion of said improvement, file their claim, duly verified; that the amount is just and due and remains unpaid, with the board of commissioners of said drainage district.

[1895 c 115 § 18; RRS § 4318. Formerly RCW 85.04.095, part.]

RCW 85.06.190 Substantial changes in plans--Procedure.

The work on said improvement shall begin and shall be completed with all expedition possible, and said board of commissioners of such drainage district, or any contractor thereunder, shall have no power whatever to change said route or system of improvement or the manner of doing the work therein so as to make any radical changes in said improvement, without the written consent of all the landowners to be benefited thereby, and the landowners which may be damaged thereby. And in case any substantial changes in said system of improvement or the manner of the construction thereof shall be deemed necessary by said board of commissioners at any time during the progress thereof, and if the written consent to such changes cannot be procured from said landowners, then said commissioners, for and on behalf of said district, shall file a petition in the superior court of the county within which said district is located, setting forth therein the changes which they deem necessary to be made in the plan or manner of the construction of said improvement, and praying therein to be permitted to make such changes, and upon the filing thereof, the commissioners shall cause a summons to be served, setting forth the prayer of said petition, under the seal of said court, which summons shall be served in the same manner as the service of summons in the case of the original petition, upon all the landowners or others claiming any lien or interest therein appearing of record in said district, and any or all of said parties so served may appear in said cause and submit their objections thereto, and after the time for the appearance of all of said parties has expired, the court shall proceed to hear said petition at once without further delay, and if it appears during the course of said proceedings that the property rights of any of said landowners will be affected by such proposed change in said improvements, then the court, after having passed upon all preliminary questions as in the original proceedings may call a jury to be impaneled as in the case of the original proceeding for the establishment of said improvements, and upon the final hearing of said cause, the jury shall return a verdict finding the amount of damages, if any, sustained by all persons and corporations, the same as upon the original petition, by reason of such proposed change, and shall readjust the amount of benefits claimed to have been increased or diminished by any of said landowners by reason of said proposed change in said improvements, and the proceedings thereafter shall be the same as to rendering judgment, appeal therefrom, payment of compensation and damages and filing of the certificate with the auditor, as hereinbefore provided for in the proceedings upon the original petition, and said commissioners shall have a right thereafter to proceed with the construction of said improvements according to the changes made therein.

[1909 ex.s. c 13 § 1; 1895 c 115 § 19; RRS § 4319. Formerly RCW 85.04.100, part.]

RCW 85.06.200 Payments on contracts--Retained percentage.

During the construction of said improvement said commissioners shall have the right to allow payment thereof, in installments as the work progresses, in proportion to the amount of work completed: PROVIDED, That no allowance or payment shall be made for said work to any contractor or subcontractor to exceed seventy-five percent of the proportionate amount of the work completed by such contractor or subcontractor, and twenty-five percent of the contract price shall be reserved at all times by said board of commissioners until said work is wholly completed, and shall not be paid upon the completion of said work until ninety days have expired for the presentation of all claims for labor performed and materials, goods, wares, merchandise and provisions furnished or used in the construction of said improvements; and upon the completion of said work and the payment of all claims hereinbefore provided for according to the terms and conditions of said contract, said commissioners shall accept said improvement and pay the contract price therefor.

[1895 c 115 § 20; RRS § 4320. Formerly RCW 85.04.105, part.]

RCW 85.06.210 Connecting private drains--Procedure--Costs.

Any person or corporation owning land within said district shall have a right to connect any private drains or ditches for the proper drainage of such land with said system, and in case any persons or corporations shall desire to drain such lands into said system and shall find it necessary, in order to do so, to procure the right-of-way over the land of another, or others, and if consent thereto cannot be procured from such person or persons, then such landowner may present in writing a request to the board of commissioners of said district, setting forth therein the necessity of being able to connect his private drainage with said system, and pray therein that said system be extended to such point as he may designate in said writing, and immediately thereon said board of commissioners shall cause a petition to be filed in the superior court, for and in the name of said drainage district, requesting in said petition that said system be extended as requested, setting forth therein the necessity thereof and praying that leave be granted by the board to extend the system in accordance with the prayer of said petition, and the proceedings in such case, upon the presentation of such petition and the hearing thereof, shall be, in all matters, the same as in the hearing and presentation of the original petition for the establishment of the original system of drainage in said district, as far as applicable. That the costs in such proceedings shall be paid from the assessment of benefits to be made on the lands of the person or persons benefited by such extension, and the assessment and compensation for the right-of-way, damages and benefits, and payment of damages and compensation, and the collection of the assessments for benefits, shall be the same as in the proceedings under the original petition, and the construction of the said extension shall be made under the same provisions as the construction of the original improvement; and all things that may be done or performed in connection therewith shall be, as near as may be applicable, in accordance with the

provisions already set forth herein for the establishment and construction of said original improvement: PROVIDED, That such petitioner or petitioners shall, at the time of filing such petition by said drainage commissioners, enter into a good and sufficient bond to said drainage district in the full penal sum of five hundred dollars, with two or more sureties, to be approved by the court, conditioned for the payment of all costs in case the prayer of said petition should not be granted, which bond shall be filed in said cause.

[1895 c 115 § 21; RRS § 4321. Formerly RCW 85.04.640.]

RCW 85.06.220 Connecting with lower districts--Procedure.

In case of the establishment of a drainage district and system of drainage under the provisions of this chapter above any other district that may have theretofore been established and above any other system of drainage that may have theretofore been constructed in said district, and in case said district to be established above may desire to connect its drainage system with the lower or servient district, shall be made a party to the proceedings for the establishment of such system, and the petition to be filed in the superior court for the establishment of the system of drainage in said upper district shall, in addition to the facts hereinbefore provided and required to be set forth therein, set forth the fact that said lower system in said lower district is necessary to be used as an outlet for the system of drainage of said upper district, and that the same will be a sufficient outlet and will afford sufficient capacity to carry the drainage of both said upper and lower districts; and in case said system of said lower district will be required to be enlarged by widening or deepening the same, or both, in order to give sufficient outlet to said upper district and afford sufficient drainage for said upper and lower districts, then the plans and specifications for enlarging the system of said lower district shall be filed with said petition in addition to the other data hereinbefore provided for in this chapter. All the landowners in said lower district, or any person claiming any interest therein as mortgagee or otherwise, shall be made parties defendant in said petition, and the proceedings therein as to the assessment of damages and compensation for land taken, if any be necessary to be taken in enlarging said lower system, shall be the same as in the establishment of systems of drainage in the lower or servient district as hereinbefore provided for; but the jury, in addition to the facts to be found by them as provided for in the establishment of a drainage system in the lower district, shall find and determine whether said lower system, when improved according to the plans and specifications filed with the said petition, will afford sufficient drainage for both said upper and lower districts, which finding shall be made by the jury before considering any other question at issue in said proceeding; and in case said jury should find that the system of said lower district when improved as proposed in said petition would not be sufficient, then, in that case, said finding shall terminate the proceedings, and no further proceedings in said case shall be had, and the costs of said proceeding shall be paid as costs in other proceedings, as hereinbefore provided for; but in such case the finding of said jury shall not terminate the objects of said upper district or operate to disorganize the same, but said upper district may begin new proceedings for the establishment of a system of drainage with some new outlet provided therein. All costs for the enlarging or improving of said lower system that may be required shall be assessed to the

landowners in the upper district according to the benefits to be derived from the construction of said entire system, and no additional cost shall be thrown upon the lower district, and all compensation for taking any right-of-way that may be necessary to be taken in enlarging said lower system, and all damages occurring therefrom, if any, to the landowners of said lower district, shall be ascertained and paid in the same manner as hereinbefore provided for for the adjustment of compensation and damages in the establishment of drainage systems in lower districts. Said lower district, by and through its board of commissioners, may appear in said cause and show therein any injury it may sustain as a district by reason of the additional cost of maintenance of said lower system as improved and enlarged, and such fact shall be determined in said cause and the jury shall find the amount of the increased costs of maintenance per annum, which will be sustained by said lower district by reason of said enlarging or improving of the same, and judgment shall be rendered in favor of said lower district against said upper district for such amount so found, and the same shall be paid each year as the cost of construction is paid as provided for in this chapter, and the amount so paid shall be held by said lower district as an additional fund for the maintenance of its said system as improved and enlarged by said upper district.

[1895 c 115 § 22; RRS § 4322. Formerly RCW 85.04.645.]

RCW 85.06.230 City or town may act as or be included in drainage district.

Any town or city already incorporated, or which may hereafter be incorporated, may exercise the functions of a drainage district under the provisions of this chapter, or the whole or any portion of any such town or city may be included with other territory in a common district under the provisions for the establishment thereof as provided for herein.

[1895 c 115 § 23; RRS § 4323. Formerly RCW 85.04.115, part.]

RCW 85.06.240 Estimate for maintenance and repair--Emergency expenditures.

See RCW 85.05.270.

RCW 85.06.250 Organization of board--Warrants, how issued.

The board of commissioners of such district shall elect one of their number chairman and shall either elect one of their number, or appoint a voter of the district, as secretary, who shall keep minutes of all the district's proceedings. The board of commissioners may issue warrants of such district in payment of all claims of indebtedness against such district, which shall be in form and substance the same as county warrants, or as near the same as may be practicable, and shall draw the legal rate of interest from the date of their presentation to the treasurer for payment, as hereinafter provided, and shall be signed by the chairman and attested by the secretary of said board: PROVIDED, That no warrants shall be issued by said board of commissioners in payment of any indebtedness of such district for less than the face or par value.

[1985 c 396 § 42; 1895 c 115 § 25; RRS § 4325. Formerly RCW 85.04.040, part and 85.04.165, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.06.255 Special assessment bonds.

Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW.

[1986 c 278 § 24.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.06.330 Warrants presented for indorsement--When and how paid.

All warrants issued under the provisions of this chapter shall be presented by the owners thereof to the county treasurer, who shall indorse thereon the day of presentation for payment, with the additional indorsement thereon, in case of nonpayment, that they are not paid for want of funds; and no warrant shall draw interest under the provisions of this chapter until it is so presented and indorsed by the county treasurer. And it shall be the duty of such treasurer, from time to time, when he has sufficient funds in his hands for that purpose, to advertise in the newspaper doing the county printing for the presentation to him for payment of as many of the outstanding warrants as he may be able to pay: PROVIDED, That thirty days after the first publication of said notice of the treasurer calling in any of said outstanding warrants said warrants shall cease to bear interest, which shall be stated in the notice. Said notice shall be published two weeks consecutively, and said warrants shall be called in and paid in the order of their indorsement.

[1986 c 278 § 30; 1895 c 115 § 33; RRS § 4333. Formerly RCW 85.04.170, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.06.340 Trial--Findings and forms of verdict.

Upon the trial of any questions of issue by a jury under the provisions of this chapter the trial court may, in its discretion, submit all questions to be found by the jury in the form of separate findings, or may submit to such jury separate forms of verdict on all such questions to be found by the jury therein.

[1895 c 115 § 34; RRS § 4334. Formerly RCW 85.04.205, part.]

RCW 85.06.350 Public lands subject to assessment--Rights and liabilities of public

corporations.

All state, county, school district or other lands belonging to other public corporations requiring drainage shall be subject to the provisions of this chapter, and such corporations, by and through the proper authorities, shall be made parties in all proceedings herein affecting said lands, and shall have the same rights as private persons, and their lands shall be subject to the right of eminent domain the same as the lands of private persons or corporations.

[1895 c 115 § 35; RRS § 4335. Formerly RCW 85.04.110, part.]

RCW 85.06.360 Assessments on public lands--How paid.

In case lands belonging to the state, county, school district or other public corporations are benefited by any improvement instituted under the provisions of this chapter, all benefits shall be assessed against such lands, and the same shall be paid by the proper authorities of such public corporation at the times and in the same manner as assessments are called and paid in case of private persons, out of any general fund of such corporation.

[1895 c 115 § 36; RRS § 4336. Formerly RCW 85.04.110, part.]

RCW 85.06.370 Fees for service of process.

Fees for service of all process necessary to be served under the provisions of this chapter shall be the same as for like services in other civil cases, or as is or may be provided by law.

[1895 c 115 § 37; RRS § 4337. Formerly RCW 85.04.200, part.]

RCW 85.06.380 Commissioners--Compensation and expenses.

In performing their duties under the provisions of this title the board and members of the board of drainage commissioners may receive as compensation up to seventy dollars for attendance at official meetings of the district and for each day or major part thereof for all necessary services actually performed in connection with their duties as commissioners: PROVIDED, That such compensation shall not exceed six thousand seven hundred twenty dollars in one calendar year: PROVIDED FURTHER, That such services and compensation are allowed and approved at a regular meeting of the board. Upon the submission of a copy, certified by the secretary, of the extracts of the relevant minutes of the board showing such approval, to the county auditor, the same shall be paid as other claims against the district are paid. Each commissioner is entitled to reimbursement for reasonable expenses actually incurred in connection with such business, including subsistence and lodging, while away from the commissioner's place of residence and mileage for use of a privately-owned vehicle in accordance with chapter 42.24 RCW.

Any commissioner may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any

time after the commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 9; 1991 c 349 § 21; 1985 c 396 § 43; 1980 c 23 § 2; 1959 c 209 § 1; 1947 c 76 § 1; 1907 c 62 § 1; 1895 c 115 § 38; RRS § 4338. Formerly RCW 85.04.600.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.06.390 Improvement of watercourses--Preservation of vested rights.

The whole or any portion of any natural watercourse, the whole or any portion of which lies within any district established under this chapter, or the whole or any portion of any ditch or drainage system already constructed or partially constructed prior to the passage of this chapter, may be improved and completed as a system under the provisions of this chapter: PROVIDED, That vested rights in any such watercourse acquired by appropriation of the water thereof for irrigation, mining or manufacturing purposes under existing law, shall not be disturbed.

[1903 c 38 § 1; 1895 c 115 § 39; RRS § 4339. Formerly RCW 85.04.650.]

RCW 85.06.400 Powers of court--Injunctions.

The superior court may compel the performance of the duties imposed by this chapter, and may, in its discretion, on proper application therefor, issue its mandatory injunction for such purpose.

[1895 c 115 § 40; RRS § 4340. Formerly RCW 85.04.755.]

PART II--MISCELLANEOUS DRAINAGE PROVISIONS

RCW 85.06.500 Extension or enlargement of system.

Whenever it shall appear to the board of commissioners of any drainage district now organized or that may be hereafter organized under the laws of the state of Washington, that existing drainage systems or improvements are inadequate or insufficient to properly drain the lands within said district or any portion or portions thereof, such commissioners shall have the power and they are hereby authorized to construct such additional system or systems or to extend, add to, or enlarge any existing system as in their judgment is necessary. In such event the procedure for the establishment of such additional system or extension of existing system and the manner and method of the payment of the cost of construction and maintenance of the same by the assessment of the lands particularly benefited thereby, as well as the obtaining of necessary rights of way shall be the same as that provided by existing laws for the establishment of the original drainage system within said district. In the exercise of any of the powers herein granted it shall be immaterial whether the outlet of any of the ditches, drains, or other necessary structures or appliances are to be located within or without the boundaries of said district. This

section is intended to grant supplemental and additional powers to such drainage districts and shall not be construed to limit or repeal any existing powers of such districts, nor to repeal any existing laws relating thereto.

[1919 c 179 § 1; RRS § 4304. Formerly RCW 85.04.635.]

RCW 85.06.545 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.

Drainage districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW.

[1986 c 278 § 12.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.06.550 Payment of preliminary expense where proceedings are dropped.

When any drainage district has been or shall be established and created under the provisions of an act of the legislature of the state of Washington, entitled "An act to provide for the establishment and creation of drainage districts, and the construction and maintenance of a system of drainage, and to provide for the means of payment thereof, and declaring an emergency", approved *March 20, 1895, and when the drainage commissioners of such district have employed surveyors or draughtsmen or legal assistance as provided in RCW 85.06.100, and have incurred expenses for the compensation of such surveyors, draughtsmen and legal assistance, and have issued to such surveyors, draughtsmen or persons rendering said legal assistance any warrants, orders, vouchers or other evidence of indebtedness for said expenses so incurred, and when such warrants, orders, vouchers or other evidences of indebtedness remain outstanding and unpaid, and when from any cause no further proceedings are had as provided for in said act approved *March 20, 1895, within a reasonable time, it shall be the duty of the county commissioners of the county in which such drainage district is located to assess in accordance with the provisions of RCW 85.06.550 through 85.06.630, the lands constituting and embraced within such drainage district for the purpose of paying such outstanding warrants, orders, vouchers, or other evidences of indebtedness, together with interest thereon.

[1903 c 67 § 1; RRS § 4492. Formerly RCW 85.04.710.]

Notes:

***Reviser's note:** The act of "March 20, 1895" referred to in this section is chapter 115, Laws of 1895, the basic drainage district law, codified as Part I of chapter 85.06 RCW as it has been amended and added to.

RCW 85.06.560 Payment of preliminary expense where proceedings are dropped--Notice to present claims--Registration.

The county auditor of any county in which such drainage district is located upon the written request of any holder or owner of any such warrant, order, voucher or other evidence of

indebtedness, mentioned in the preceding section, shall forthwith cause to be published in the newspaper doing the county printing, if any such there be, and if not, then in some newspaper of general circulation in the county, a notice directing any and all holders or owners of any such warrants, orders, vouchers, or other evidences of indebtedness, to present the same to him, at his office, for registration within ninety days from the date of the first publication of such notice; and such notice shall be published once a week for six consecutive weeks. Said notice shall be directed to all holders and owners of warrants, orders, vouchers or other evidences of indebtedness issued by the drainage commissioners of the particular district giving its name and number, and shall designate the character of the warrants, orders, vouchers, or other evidences of indebtedness, the registration of which is called for by said notice. Upon the presentation to him of such warrants, orders, vouchers or other evidences of indebtedness, the county auditor shall register the same in a separate book to be kept for that purpose, showing the date of registration, the date of issue, the purpose of issue when the same is shown upon the face, the name of the person by whom presented, and the face value thereof. Any such warrants, orders, vouchers or other evidences of indebtedness, not presented within the time prescribed in such notice, shall not share in the benefits of RCW 85.06.550 through 85.06.630, and no assessment or reassessment shall thereafter be made for the purpose of paying the same.

[1903 c 67 § 2; RRS § 4493. Formerly RCW 85.04.715.]

RCW 85.06.570 Payment of preliminary expense where proceedings are dropped--Petition to court for assessment--Contents.

At any time after the expiration of the time within which warrants, orders, vouchers or other evidences of indebtedness, may be registered as provided in the preceding section, the holder or owner of any such registered warrant, order, voucher or other evidence of indebtedness, may for himself and in behalf of all other holders or owners of such registered warrants, orders, vouchers or other evidences of indebtedness, file a petition in the superior court of the county in which such drainage district is located praying for an order directing the publication and posting of the notice hereinafter provided for, and for a hearing upon said petition, and for an order directing the board of county commissioners to assess the lands embraced within said drainage district for the purpose of paying such registered warrants, orders, vouchers or other evidences of indebtedness and the costs of the proceedings provided for in RCW 85.06.550 through 85.06.630. Said petition shall set forth:

- (1) That said drainage district was duly established and created, giving the time.
- (2) The facts in connection with the expenses incurred by the drainage commissioners in the employment of surveyors, draughtsmen, or legal assistance and the issuance of such registered warrants, orders, vouchers or other evidences of indebtedness.
- (3) The facts in connection with the compliance with the provisions of RCW 85.06.550 through 85.06.630.
- (4) A list of such registered warrants, orders, vouchers or other evidences of indebtedness showing the names of owners or holders, the amounts, the date of issuance, the purpose for which issued, when shown upon the face thereof, and the date of presentation for payment,

respectively.

[1903 c 67 § 3; RRS § 4494. Formerly RCW 85.04.720.]

RCW 85.06.580 Payment of preliminary expense where proceedings are dropped--Hearing to be fixed--Order for publication of notice.

Upon the filing of such petition it shall be the duty of the judge of the said superior court to fix a time for a hearing of said petition, which time shall be not less than sixty days from the time of the filing of said petition, and to enter an order directed to the sheriff of the said county ordering said sheriff to cause to be published and posted the notice as provided for in the next succeeding section.

[1903 c 67 § 4; RRS § 4495. Formerly RCW 85.04.725.]

RCW 85.06.590 Payment of preliminary expense where proceedings are dropped--Notice--Contents, publication, etc.

Upon the issuance of the order as provided for in the next preceding section it shall be the duty of the sheriff of said county to post, at the court house of said county and at three public places in said drainage district, and to cause to be published in a newspaper of general circulation in said county a notice of the time and place fixed by said order of court for the hearing of said petition. Said notice shall contain a statement that said petition has been filed as above provided for, that the said court has fixed a time and place for the hearing of said petition, which time and place shall be stated in said notice, a brief statement of the object of said proceeding upon said petition, a statement of the issuance of the said order of court directing the posting and publishing of said notice, a statement that all persons having any interest in any land in such drainage district, describing the same by its corporate name, may at or before the time fixed for said hearing appear and file objections or exceptions to the granting of the prayer of said petition: A statement that upon the hearing of said petition in case no objections or exceptions have been filed in said proceeding, or in case any objections or exceptions filed be not sustained, and that the allegations of said petition are proven to the satisfaction of the court an order will be entered in accordance with the prayer of said petition. That said notice shall be signed by the sheriff of said county.

[1903 c 67 § 5; RRS § 4496. Formerly RCW 85.04.730.]

RCW 85.06.600 Payment of preliminary expense where proceedings are dropped--Hearing--Order for levy--Costs.

At the time and place fixed in said order for the hearing of said petition, or at such time to which the court may continue said hearing, the court shall proceed to a hearing upon said petition and upon any objections or exceptions which have been filed thereto. And upon it appearing to the satisfaction of the court from the proofs offered in support thereof that the

allegations of said petition are true, the said court shall ascertain the total amount of said registered warrants, orders, vouchers or other evidences of indebtedness with the accrued interest and the costs of said proceedings, and thereupon the said court shall enter an order directing the board of county commissioners to levy a tax upon all the real estate within said drainage district exclusive of improvements, taking as a basis the last equalized assessment of said real estate for state and county purposes, sufficient to pay said outstanding registered warrants, orders, vouchers or other evidences of indebtedness with interest as aforesaid and the costs of said proceeding, and the cost of levying said tax, and further directing the county auditor to issue a warrant on the county treasurer to the petitioner for the costs advanced by him in such proceeding, which shall be paid in the same manner as the said registered warrants, orders, vouchers or other evidences of indebtedness.

[1903 c 67 § 6; RRS § 4497. Formerly RCW 85.04.735.]

RCW 85.06.610 Payment of preliminary expense where proceedings are dropped--Certification of order to tax levying officers.

The clerk of said superior court shall certify the said order to the board of county commissioners, and to the county auditor and upon receipt of said order by said board it shall proceed forthwith to execute said order, and upon said levy being made it shall be extended upon the tax rolls, certified and collected at the same time, in the same manner as other special district taxes.

[1903 c 67 § 7; RRS § 4498. Formerly RCW 85.04.740.]

RCW 85.06.620 Payment of preliminary expense where proceedings are dropped--Dismissal of petition.

If upon said hearing the court shall find that the petitioner is not entitled to an order granting the prayer of said petition the court shall enter an order dismissing said petition and taxing the costs against said petitioner.

[1903 c 67 § 8; RRS § 4499. Formerly RCW 85.04.745.]

RCW 85.06.630 Payment of preliminary expense where proceedings are dropped--Appellate review.

From any final order entered by the said superior court as above provided for, any party to said proceeding feeling himself aggrieved thereby may seek appellate review, as provided by the general appeal law of this state.

[1988 c 202 § 74; 1903 c 67 § 9; RRS § 4500. Formerly RCW 85.04.750.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.06.640 Additional improvements--Authorized--Change in plans.

Whenever in the judgment of the commissioners of any drainage district general benefits to the entire district will accrue therefrom, or the general plan for improvement as adopted by such district will be more fully or properly carried out thereby, the board of commissioners of such district is hereby given and granted authority and power to do the following things:

(1) Straighten, widen, deepen, improve, or alter the course of or discontinue the use and maintenance of, or abandon any existing drains or ditches in said district, and when abandoned or discontinued, the right-of-way may be held or disposed of by said district in the discretion of the commissioners;

(2) Dig or construct any additional and auxiliary drains or ditches therein;

(3) Obtain, improve, or alter any existing reservoirs, spillways or outlets;

(4) Lease, acquire, build, or construct additional, new, or better reservoirs, spillways, and outlets;

(5) Lease, acquire, erect, build, or construct and operate any pumping plant and acquire equipment necessary therefor;

(6) Divert, dam, or carry off the waters of any stream or water endangering or damaging said district and protect against damage or flood from any waters whatsoever.

PROVIDED, That in carrying out such powers, said commissioners shall not be authorized under RCW 85.06.640 through 85.06.700 to tap new sources of water which have other outlets and do not endanger the system or property of such district.

[1941 c 133 § 1; 1935 c 170 § 1; Rem. Supp. 1941 § 4342-1. Formerly RCW 85.04.610.]

RCW 85.06.650 Additional improvements--Methods of payment.

To pay for any work done under RCW 85.06.640 through 85.06.700, or matters incident thereto, the commissioners of said district may use any money raised or to be raised by collection of any unexhausted balance of assessed benefits as theretofore established upon the lands of said district and/or by assessments for maintenance, levied as provided by law; or they may issue warrants of such district redeemable by levies which shall be added to the annual cost of the maintenance of said system and be paid from the maintenance fund from time to time; or they may combine such methods of payment.

[1935 c 170 § 2; RRS § 4342-2. Formerly RCW 85.04.625.]

RCW 85.06.660 Additional improvements--Resolution--Notice and hearing--Protests--Appellate review, conclusiveness of order of board.

Whenever the board of commissioners of any district desire[s] to exercise any of the foregoing powers under *this act, it shall pass a resolution declaring its intention to do so, which shall describe in general terms the proposed improvement to be undertaken. The resolution shall set a date upon which the board shall meet to determine whether such work shall be done. Thereafter a copy of such declaratory resolution and a notice of hearing shall be posted by the

secretary or member of the board, in three public places in such district at least ten days before the date of hearing. The notice shall state the time and place of hearing and that plans therefor are on file with the secretary of the board subject to inspection by any party interested.

Any property owner affected by such proposed improvement, or any property owner within such district, may appear at said hearing and object to said proposed improvement by filing a written protest against the proposed action of the board. The protest shall clearly state the basis thereof. At such hearing, which shall be public, the board shall give full consideration to the proposed project and all protests filed, and on said date or any adjourned date, take final action thereon. If protests be filed before said hearing by owners of more than forty percent of the property in said district, the board shall not have power to make the proposed improvement nor again initiate the same for one year. If the board determines to proceed with such project in its original or modified form, it shall thereupon adopt a resolution so declaring and adopt general plans therefor, which resolution may authorize the acquisition by condemnation, or otherwise, of the necessary rights and properties to complete the same. Any protestant who filed a written protest prior to said hearing may appeal from the order of the board, but to do so must, within ten days from the date of entering of such order, bring direct action in the superior court of the state of Washington in the county wherein such district is situated, against such board of directors in their official capacity, which action shall be prosecuted under the procedure for civil actions, with the right of appellate review, as provided in other civil actions. In any action so brought, the order of the board shall be conclusive of the regularity and propriety of the proceedings and all other matters except it shall be open to attack upon the ground of fraud, unfair dealing, arbitrary, or unreasonable action of the board.

[1988 c 202 § 75; 1971 c 81 § 160; 1935 c 170 § 3; RRS § 4342-3. Formerly RCW 85.04.620.]

Notes:

***Reviser's note:** The language "this act" refers to chapter 170, Laws of 1935, codified as RCW 85.06.640 through 85.06.700.

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.06.670 Additional improvements--Acquisition, sale of property--Contracts to share expense.

In carrying out the foregoing powers, or any other powers possessed by the board of commissioners of such district, said board shall have authority to acquire by lease, contract, private purchase, or purchase at any sale, any real or personal property and to sell any real or personal property, or any part thereof, owned by said district when they find that the usefulness thereof to such district has ceased. Such board shall also have authority to enter into contracts with any other diking and/or drainage district, person, public or municipal corporation, flood control district, state, or the United States, with reference to sharing the costs or expenses of improvements for said district or the protection thereof, and bind its district by such contract.

[1935 c 170 § 4; RRS § 4342-4. Formerly RCW 85.04.615.]

RCW 85.06.680 Additional improvements--Private property not to be taken without compensation.

In carrying out any of the foregoing powers, said district shall not impair, damage, injure, or take any private property or interest therein, or vested rights, without just compensation being paid.

[1935 c 170 § 5; RRS § 4342-5. Formerly RCW 85.04.605, part.]

RCW 85.06.690 Additional improvements--Right of eminent domain.

In carrying out any of the foregoing powers, or any powers possessed by said district, it shall have the right of eminent domain to acquire any property or rights or interest therein, within or outside of the district, necessary for the use of such district for the construction and maintenance of any ditches, drains, dikes, dams, spillways, outlets, necessary appliances and structures in connection with the operation, alteration, enlargement, extension, or protection of its drainage system. The procedure for exercising the right of eminent domain shall be that provided by law for private corporations.

[1935 c 170 § 6; RRS § 4342-6. Formerly RCW 85.04.605, part.]

Notes:

Eminent domain by corporations generally: Chapter 8.20 RCW.

RCW 85.06.700 Additional improvements--Powers are additional--"Drainage district" defined.

The powers and rights *herein granted are additional to, but not in substitution of, existing rights or powers of drainage districts. Drainage district as used *herein shall mean a regularly established drainage, or drainage improvement district, combined diking and drainage improvement district, or drainage district exercising combined diking and drainage power.

[1935 c 170 § 7; RRS § 4342-7. Formerly RCW 85.04.630.]

Notes:

***Reviser's note:** The language "herein" appears in 1935 c 170 codified as RCW 85.06.640 through 85.06.700.

Severability--1935 c 170: "If any section, provision, or subdivision of a section of this act shall be adjudged to be invalid or unconstitutional, such adjudgment shall not affect the validity of the act as a whole, or any other section, subdivision, or provision thereof." [1935 c 170 § 8.] This applies to RCW 85.06.640 through 85.06.700.

RCW 85.06.710 Costs in excess of estimate--Authorized--Warrants validated.

Whenever any drainage district has been organized, established and created since January 1st, 1911, and extending to January 1st, 1921, in the manner provided by law, and the board of commissioners of such district have been authorized to proceed with the work of constructing a

system of drainage for such district in the manner provided by law and have begun such work and expended the whole, or the major portion of the estimated cost of such improvement, and it shall have appeared to such board of commissioners that such improvement could not be completed within the estimated cost thereof so as to produce the benefits to the lands of the district found by the jury to be benefited by the proposed improvement without expending a greater sum than the estimated cost of such improvement and that the benefits which would actually accrue to the lands of the district would be sufficient to warrant the increased expenditure necessary to complete the improvement, and such board of commissioners shall have incurred indebtedness in the name of the district to such an amount as would complete the authorized system of drainage for the benefit of the lands of the district found by the jury to be benefited by the proposed improvement, and issued the warrants of the district to cover the additional cost of completing such improvement all warrants heretofore issued for such purposes are hereby declared to be valid and legal obligations of the district so issuing the same.

[1921 c 187 § 1; RRS § 4460.]

RCW 85.06.720 Costs in excess of estimate--Petition to reopen original proceedings--Damages and benefits.

Whenever the board of commissioners of any drainage district shall have heretofore issued any warrants of the district for the purpose of completing a system of drainage for such district so as to produce the benefits to the lands of the district found by the jury to be benefited by the proposed improvement as provided in the preceding section, and the total estimated maximum benefits found by the jury that would accrue to the lands of the district by reason of such proposed improvement are not sufficient to cover the actual cost of such improvement, including the cost of completing the same as hereinabove provided, the board of commissioners of such district shall file a petition in the superior court in the original proceeding for the determination of the damages and benefits to accrue from the proposed improvement, setting forth the facts, describing the lands that have been, in the judgment of the commissioners, actually benefited by the completed improvement, stating the estimated amount of benefits per acre that have accrued to each tract of land respectively, giving the name of the owner or reputed owner of such tract of land, and praying that the original proceedings be opened for further proceedings for the purpose of determining the benefits which have accrued to each tract of land actually benefited by the completed improvement. If the said board of commissioners fail or refuse to file such petition within sixty days after receipt of a written request so to do, signed by any warrant-holder, then the said warrant-holder shall have the right to file same.

[1921 c 187 § 2; RRS § 4461.]

RCW 85.06.730 Costs in excess of estimate--Summons on petition--Contents--Service--Answer.

Upon the filing of the petition provided for in the preceding section, summons shall issue thereon and be served on the owners of all lands described in the petition as having been

benefited, in the same manner as summons is issued and served in the original proceedings for the determination of damages and benefits by reason of a proposed drainage improvement, as near as may be. No answer to any such petition shall be required unless the party served with summons desires to offset damages claimed to have been actually sustained by reason of the completed improvement in addition to the damages found by the jury in the original proceeding, and no default judgment shall be taken for failure to answer any such petition.

[1921 c 187 § 3; RRS § 4462.]

RCW 85.06.740 Costs in excess of estimate--Hearing by jury--Verdict.

Upon the issues being made up, or upon the lapse of time within which the parties served are required to appear by any summons issued as provided in the preceding section, the court shall empanel a jury to hear and determine the matters in issue, and if the jury shall find that the matters set forth in the petition are true and that any of the lands of the district have been benefited by the completed improvement, after offsetting any additional damages found to have been sustained by reason thereof, it shall determine and assess the benefits which have actually accrued, and shall specify in its verdict the respective amount of benefits per acre, if any, assessed to each particular tract of land, by legal subdivisions.

[1921 c 187 § 4; RRS § 4463.]

RCW 85.06.750 Costs in excess of estimate--Judgment--Appellate review.

Upon the return of the verdict of the jury as provided in the preceding section, if it shall appear to the court that the total benefits found by the jury to have accrued to the lands of the district is equal to or exceeds the actual cost of the improvement including the increased cost of completing the same, the court shall enter its judgment in accordance therewith, as supplemental to and in lieu of the original decree fixing the benefits to the respective tracts of land, and thereafter the assessment and levy for the original cost of the construction of the improvement, including the indebtedness incurred for completing the improvement together with interest at the legal rate on the warrants issued therefor, and all assessments and levies if any, for the future maintenance of the drainage system described in the judgment shall be based upon the respective benefits determined and assessed against the respective tracts of land as specified in the judgment. Every person or corporation feeling himself or itself aggrieved by any such judgment may seek appellate review within thirty days after the entry thereof, and such review shall bring before the appellate court the propriety and justness of the verdict of the jury in respect to the parties to the proceeding.

[1988 c 202 § 76; 1971 c 81 § 161; 1921 c 187 § 5; RRS § 4464.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

Chapter 85.07 RCW
MISCELLANEOUS DIKING AND DRAINAGE PROVISIONS

Sections

85.07.010	Lease of equipment authorized--Disposition of proceeds.
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85.07.120	Funding bonds--Call--Payment.
85.07.130	Civil action to strike land from assessment roll--Costs.
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85.07.160	Disincorporation of diking and drainage district located in county with a population of two hundred ten thousand or more and inactive for five years.
85.07.170	Additional powers relating to diking and drainage works.

RCW 85.07.010 Lease of equipment authorized--Disposition of proceeds.

The commissioners of any diking or drainage district organized under the laws of this state, shall have power and authority to rent any machinery, tools or equipment belonging to such district, to any individual or corporation for hire under such conditions regarding the care and maintenance thereof as the commissioners may determine; and all sums of money received for the rent thereof shall be paid into the county treasury, to the credit of the district.

[1979 ex.s. c 30 § 18; 1917 c 104 § 1; RRS § 4517. Formerly RCW 85.04.215.]

RCW 85.07.040 Benefit to public road, how paid.

Whenever, upon the trial to fix and assess the benefits and damages resulting from the construction of any diking or drainage system under the laws of this state, the jury shall find by its verdict that any public or county road will be benefited from the construction of such improvement, the clerk of the court in which such trial is had shall, upon the entry of the judgment upon such verdict, certify to the board of county commissioners of the county in which such road is situated the amount of benefits to such road so found and adjudged. The said county commissioners shall, upon the receipt of such certified statement, allow the same as for other road work and shall order the amount thereof to be paid out of the road and bridge fund of the road district in which the road so benefited is situated, and shall direct the auditor of said county to issue a warrant for the amount of such benefits against the road and bridge fund of such road district in favor of the county treasurer of said county. The said county treasurer shall, upon the

payment of said warrant, place the proceeds therefrom to the credit of the drainage or diking district from which such benefits resulted.

[1909 c 194 § 1; RRS § 4314. Formerly RCW 85.04.085, part.]

Notes:

Counties to contribute for benefit to road: RCW 85.24.240.

RCW 85.07.050 Basis of supplemental assessments.

Any additional assessments for the construction of any diking or drainage system, and also all assessments for the maintenance of same shall be based upon the benefits so found and adjudged, and the proportion of benefits resulting to such public or county road therefrom, on such basis, shall be allowed and paid for by such county in the same manner as in the case of the original construction.

[1909 c 194 § 2; RRS § 4315. Formerly RCW 85.04.085, part and 85.04.090.]

RCW 85.07.060 Funding bonds--Authority to issue.

(1) Any board of commissioners of any diking or drainage district may, at any time, without petition and on its own motion, issue bonds of such district for the purpose of funding any outstanding warrants of such district. No bonds so issued shall be sold for less than their par value. They may be sold at public or private sale. Any department or agency of the state of Washington having power to invest funds is hereby authorized and empowered to use the same to buy such bonds.

(2) Such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 189; 1935 c 103 § 1; RRS § 4459-11. Formerly RCW 85.04.140, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 85.07.070 Funding bonds--Form, term, execution, interest.

(1) Said bonds shall be numbered consecutively from one upwards and shall be in denominations of not less than one hundred dollars nor more than one thousand dollars each. They shall bear the date of issue, shall be made payable in not more than ten years from the date of their issue, and shall bear interest at a rate or rates as authorized by the board of commissioners, payable annually. The bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030. The bonds and any coupon shall be signed by the chairman of the board of commissioners of each district and shall be attested by the secretary of said board. The seal, if any, of such district shall be affixed to each bond, but it need not be affixed to any coupon.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 190; 1970 ex.s. c 56 § 91; 1969 ex.s. c 232 § 53; 1935 c 103 § 2; RRS § 4459-12. Formerly RCW 85.04.145.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 85.07.090 Funding bonds--Outstanding warrants due when sale proceeds received--Call.

All outstanding warrants of such district so sought to be redeemed shall become due and payable immediately upon receipt by the county treasurer of the money from the sale of said bonds; and upon a call of such outstanding warrants or obligations issued by him, the same shall cease to draw interest at the end of thirty days after the date of the first publication of such call. The call shall be made by the treasurer by publishing notice thereof for two consecutive weeks in the county paper authorized to do the county printing. The notice shall designate the number of each warrant sought to be redeemed.

[1935 c 103 § 4; RRS § 4459-14. Formerly RCW 85.04.175.]

RCW 85.07.100 Funding bonds--Exchange for warrants.

Said bonds may be exchanged at not less than their par value for an equal amount of the outstanding warrants of the district issuing such bonds.

[1935 c 103 § 5; RRS § 4459-15. Formerly RCW 85.04.140, part.]

RCW 85.07.110 Funding bonds--Assessments for payment--Special fund.

It shall be the duty of the commissioners of such district annually to levy assessments sufficient to pay interest on such bonds as they fall due. They may at any time levy such additional assessment as they deem best to redeem and retire such bonds. Commencing not less than five years before the due date of such bonds, they shall determine the number of equal annual levies necessary to retire such bonds at maturity, and annually thereafter levy an assessment sufficient to liquidate all of said bonds by maturity. Such levies for interest and redemption of the bonds shall be added to the annual cost of the maintenance of the diking or drainage system of said district. Such assessments shall be collected by the county treasurer and kept as a special fund for the sole purpose of paying interest upon and liquidating said bonds.

[1983 c 167 § 192; 1935 c 103 § 6; RRS § 4459-16. Formerly RCW 85.04.160, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 85.07.120 Funding bonds--Call--Payment.

It shall be the duty of the county treasurer of each county in which there may be a district

issuing bonds under the provisions of RCW 85.07.060 through 85.07.120, whenever he has on hand one thousand dollars over and above interest requirements in the special fund for the payment of said bonds and interest, to advertise in the newspaper doing the county printing, for the presentation to him for payment of as many of the bonds issued under the provisions of RCW 85.07.060 through 85.07.120 as he may be able to pay with the funds in his hands. The bonds shall be redeemed and paid in their numerical order, beginning with bond No. 1 and continuing until all of said bonds are paid. The treasurer's call for presentation and redemption of such bonds shall state the number of the bond or bonds so called. Thirty days after the first publication of said notice of the treasurer calling any of said bonds by their numbers, such bonds shall cease to bear interest, and the notice of call shall so state. If any bond so called is not presented, the treasurer shall hold in said fund until presentation of such bond is made, the amount of money sufficient to redeem the same with interest thereon to the date interest was terminated by such call.

[1935 c 103 § 7; RRS § 4459-17. Formerly RCW 85.04.150.]

RCW 85.07.130 Civil action to strike land from assessment roll--Costs.

Whenever any piece of land in any diking or drainage district in this state shall cease to be susceptible to benefit from the diking and/or drainage improvement of such district, the owner thereof may bring civil action in the superior court of the county wherein such property is situated, against the board of commissioners of such district in their official capacity, to have such property stricken from the assessment roll for such district. The procedure shall be that of other civil actions, except no judgment for costs shall be entered against such district in such proceedings.

[1935 c 102 § 1; RRS § 4360-1. Formerly RCW 85.04.180.]

RCW 85.07.140 Civil action to strike land from assessment roll--Court decree--Subsequent restoration to rolls, procedure.

If the court is satisfied that the status of said property has changed so that it is no longer susceptible to benefit from the improvement of such district and should be removed from the assessment roll thereof, and it be established that all benefits assessed against said lands up to the date of trial have been paid, such court may enter a decree striking such land from the assessment roll of said district, and it shall not be subject to future assessment for benefits or maintenance by such district, unless, thereafter, it is again brought into such districts by the proceedings provided by law to extend the district or include benefited property which is not assessed. Nothing herein shall prevent such property from being again brought into said district in the manner provided by law generally for the inclusion of benefited property, if it appear at a future date that said property will receive benefits from the improvement in such district. Upon entry of such decree of the court a certified copy thereof shall be filed in the office of the auditor of such county wherein the property is situated, and upon receipt thereof, he shall correct the assessment roll of said district accordingly and strike the property therefrom.

[1935 c 102 § 2; RRS § 4360-2. Formerly RCW 85.04.185.]

RCW 85.07.150 Adjustment of indebtedness with state.

See chapter 87.64 RCW.

RCW 85.07.160 Disincorporation of diking and drainage district located in county with a population of two hundred ten thousand or more and inactive for five years.

See chapter 57.90 RCW.

RCW 85.07.170 Additional powers relating to diking and drainage works.

The commissioners of any drainage or diking district shall have power, on behalf of the district, to acquire, place, repair and maintain, dikes and dams, ditches, drains and outlets therefor, together with right of way therefor and access thereto, or obtain rights therein or full or joint use and maintenance thereof, when deemed by them necessary or beneficial for the protection of the district's system or its improvements, by eminent domain, purchase, or contract, with the owners or other districts through their commissioners, or other entities or persons together with power to contract by and with other districts or entities with reference to such matters and their performance.

The provisions of this section shall be construed as cumulative and shall not derogate from any other powers authorized by law for such districts.

[1963 c 96 § 1.]

**Chapter 85.08 RCW
DIKING, DRAINAGE, AND SEWERAGE IMPROVEMENT DISTRICTS**

Sections

85.08.010	Definitions.
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Notes:

Reviser's note: Chapter 85.08 RCW is almost entirely composed of chapter 176, Laws of 1913, the basic drainage improvement district act, as it has been amended and added to by subsequent legislation. Chapter 130, Laws of 1917 and chapter 157, Laws of 1921 are primarily express amendments to such basic act, however, also contained in such acts were several sections not expressly amendatory of the basic act but which are in pari materia therewith; therefore, such other sections are also codified in this chapter. Further, RCW 85.08.820 contains an independent session law which is in pari materia and so closely connected with the subject matter of this chapter that it has been codified herein. Thus, throughout chapter 85.08 RCW the term "this act" has been translated to read "this chapter" unless because of peculiar circumstances other treatment is required in which case it is specially noted.

Repeal and saving (1913 c 176 § 39): "Sec. 39. Chapter LXVI of the Laws of 1901 is hereby repealed, saving and excepting, however, that the provisions of said act shall continue in force and effect and shall be applicable to and shall govern all proceedings, rights and powers, in the case of ditches already contracted for, or under construction under said act, and in the case of the maintenance of the same for the current year 1913; and the method of supervision, construction, payment for the work, apportionment of costs, and assessment and collection thereof, delinquency and foreclosing thereof and penalties therefor, and all other proceedings in regard to the same, shall be as in said chapter LXVI of Laws of 1901 prescribed: PROVIDED, HOWEVER, That with the consent of the holders of warrants heretofore issued or hereafter issued for work already begun or contracted for under said act, or with the consent of the contractor engaged in constructing any ditch or drainage system under said act, the provisions of this act in regard to the funding of such warrants with bonds, or the payment for work with bonds and the issuance and sale thereof, and all provisions in regard to such issuing of bonds, shall be applicable to such outstanding warrants or work already begun or contracts let for work. And in such event and to the extent of the costs so acquiesced in by warrant holders or contractors, all the provisions of this act in regard to the method of payment, form, issuing and sale, of bonds and warrants, extension of the assessment over a term of years, collecting, delinquency, interest and foreclosure of the assessments, and all other proceedings in regard thereto shall be as in this act provided. In such event the county commissioners shall prescribe the method and time of payment of the assessments and whether bonds shall be issued and perform any other proper act in regard to the same, at a special meeting called for that purpose, or at the hearing on the apportionment of costs provided for in section 30 hereof.

PROVIDED, ALSO, That in case any of the provisions of this act shall be applied to any proceedings in regard to any ditch begun under said chapter LXVI of the Laws of 1901 and the same shall be held not to be legally applicable thereto by a court of competent jurisdiction, then appropriate and proper proceedings for the performance of said acts or duties shall be had and done in regard thereto, as in said chapter LXVI of the Laws of 1901 provided. And from the time any such drainage district organized and existing under the provisions of said chapter LXVI of the Laws of 1901, shall be brought under the provisions of this act, said district shall be known and designated in all proceedings and records relating thereto, as Drainage Improvement District No. of County, retaining its original serial number.

Nothing in this act contained shall be construed as in anywise modifying or repealing any of the provisions of chapter CXV of the Laws of 1895, or the acts amendatory thereof or supplemental thereto, or affecting any proceeding heretofore or that may hereafter be had under the provisions of said act."

Applicability of prior laws (1913 c 176 § 40): "Sec. 40. Except as specified in the foregoing section, all of the provisions of this act, instead of said chapter LXVI of the Laws of 1901, shall be applicable to and shall govern and be the law in all respects, in regard to all ditches and drainage systems now existing, initiated or applied for under said chapter LXVI of the Laws of 1901, and all powers hereby vested in or granted to all boards and officers under this act shall be vested in such boards and officers that shall hereafter have charge of the work, or administering of the affairs of such ditches and drainage systems, and the districts in which they lie."

Severability (1913 c 176 § 41): "Sec. 41. An adjudication that any section, paragraph, or portion of this act, or any provision thereof, or proceeding provided for therein, is unconstitutional or invalid shall not affect or determine the constitutionality, or validity, of this act as a whole or of any other portion or provisions thereof, and all provisions of this act not adjudicated to be unconstitutional shall be and remain in full force and effect and shall

be operative until specifically adjudicated to be unconstitutional or invalid."

Dissolution of inactive special purpose districts: Chapter 36.96 RCW.

Local governmental organizations, actions affecting boundaries, etc., review by boundary review boards: Chapter 36.93 RCW.

Special district creation and operation: Chapter 85.38 RCW.

RCW 85.08.010 Definitions.

"System", "improvement", and "system of improvement", as used in this chapter, shall be held to include a dike, ditch, drain or watercourse, or sewer, and any side, lateral, spur or branch dike, ditch, drain or watercourse, or sewer, or other structure, necessary to secure the object of the improvement. Any number of dikes, ditches, drains or watercourses, or sewers, with their laterals, spurs, and branches with separate outlets, or in the case of sewers with one or more septic tanks, may constitute one system for the protection or reclamation of the land included in any district. But no system shall be established or constructed unless sufficient outlet or outlets, or in the case of sewers, sufficient septic tank or tanks, are provided for any drainage or sewerage of such district. Such outlet or outlets, or septic tank or tanks, may be either within or without the boundaries of the improvement district hereinafter provided for. Any natural watercourse may be improved in accordance with the provisions of this chapter.

"Damages", as used in this chapter, shall be held to include the value of the property taken and injury to property not taken, or either, as the case may be. "Property benefited" and "property damaged", as used in this chapter, shall be held to include land, platted or unplatted, whether subject to or exempt from general taxation, and roads other than public roads. "Public roads", as used in this chapter, shall be held to include state and county roads, streets, alleys and other public places; and "other roads", as used in this chapter shall be held to include railroads, street railroads, interurban railroads, logging roads, tramways and private roads and the right-of-way, roadbeds and tracks thereof.

"Public utilities", as used in this chapter, shall be held to include irrigation, power and other canals, flumes, conduits and ditches, telegraph, telephone and electric transmission and pole lines, and oil, gas and other pipe lines. "County engineer", as used in this chapter, shall be held to include any engineer specially employed by the board of county commissioners or the board of supervisors to report upon and prepare plans for or to superintend the construction of a system or the maintenance thereof under the provisions of this chapter. "Prosecuting attorney", as used in this chapter, shall be held to include any attorney specially employed by the board of county commissioners in connection with the carrying out of the provisions of this chapter to advise or carry on proceedings in court with reference to a system of improvement initiated and constructed under the provisions of this chapter.

[1923 c 46 § 2; 1917 c 130 § 13; 1913 c 176 § 2; RRS § 4406. FORMER PART OF SECTION: 1925 ex.s. c 189 § 1, part, now codified as RCW 85.08.230.]

Notes:

Reviser's note: The term "county engineer" is defined in the last paragraph of this section. Throughout

this chapter the terms "engineer", "district engineer" and "county engineer" appear to have been used interchangeably in the session laws and the usage of the latest session law language has been retained herein.

Inapplicability of prior laws (1917 c 130 § 39): "Sec. 39. Nothing in this act contained shall be construed as in anywise modifying or repealing any of the provisions of chapter 115 or of chapter 117 of the Laws of 1895, or the acts amendatory thereof or supplemental thereto, or affecting any proceedings heretofore or that may hereafter be had under the provisions of said acts."

County road engineer: Chapter 36.80 RCW.

RCW 85.08.015 Certain powers and rights governed by chapter 85.38 RCW.

Diking, drainage, or sewerage improvement districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in chapter 85.38 RCW.

[1985 c 396 § 33.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.025 Voting rights.

Each qualified voter of a diking improvement or drainage improvement district who owns more than ten acres of land within the district shall be entitled to two additional votes for each ten acres or major fraction thereof located within the district, up to a maximum total of forty votes for any voter, or in the case of community property, a maximum total of twenty votes per member of the marital community: PROVIDED, That this additional voting provision shall only apply in districts that were not in operation and did not have improvements as of May 14, 1925.

[1991 c 349 § 3; 1985 c 396 § 21. Formerly RCW 85.05.015.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.190 Eminent domain--Consolidation of actions.

For the purpose of taking or damaging property for the purposes of this chapter, counties shall have and exercise the power of eminent domain in behalf of the proposed improvement district, and the mode of procedure therefor shall be as provided by law for the condemnation of lands by counties for public highways: PROVIDED, That the county, at its option, pursuant to resolution to that end duly passed by the board of county commissioners, may unite in a single action, proceedings for the acquisition and condemnation of different tracts of land required for rights of way which are held by separate owners. The court may, on motion of any party, consolidate into a single action separate suits for the condemnation of different tracts of land held by separate owners whenever from motives of economy or the expediting of business it appears advisable to do so. In such cases the jury shall render separate verdicts for the different

tracts of land.

[1917 c 130 § 21; 1913 c 176 § 13; RRS § 4418.]

RCW 85.08.200 Verdict to fix damages and benefits--Judgment.

The jury in such condemnation proceedings shall find and return a verdict for the amount of damages sustained: PROVIDED, That the jury, in determining the amount of damages, shall take into consideration the benefits, if any, that will accrue to the property damaged by reason of the proposed improvement, and shall make special findings in the verdict of the gross amount of damages to be sustained and the gross amount of benefits that will accrue. If it shall appear by the verdict of the jury that the gross damages exceed the gross benefits, judgment shall be entered against the county, and in favor of the owner or owners of the property damaged, in the amount of the excess of damages over the benefits, and for the costs of the proceedings, and upon payment of the judgment into the registry of the court for the owner or owners, a decree of appropriation shall be entered, vesting the title to the property appropriated in the county for the benefit of the improvement district. If it shall appear by the verdict that the gross benefits as found by the jury equal or exceed the gross damages, judgment shall be entered against the county and in favor of the owner or owners for the costs only, and upon payment of the judgment for costs a decree of appropriation shall be entered, vesting the title to the property appropriated in the county for the benefit of the improvement district. The verdict and findings of the jury as to damages and benefits shall be binding upon the board appointed to apportion the cost of the improvement upon the property benefited as hereinafter provided.

[1913 c 176 § 14; RRS § 4419.]

RCW 85.08.210 Warrant for damages.

Upon the entry of judgment as provided in RCW 85.08.200, the county auditor shall, under the direction of the county legislative authority, draw a warrant upon the county treasurer for the payment of the amount of damages agreed to or the amount of the judgment, as the case may be, to be paid out of the current expense fund of the county.

[1986 c 278 § 31; 1913 c 176 § 15; RRS § 4420.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.08.220 Construction to be directed, when.

When the board of county commissioners shall have finally determined and fixed the route and plans for the proposed system of improvement and the boundaries of the improvement district, and when it shall appear that the damages for property to be taken or damaged have been settled in the manner hereinabove provided, or when it shall appear that such damages have been settled as to a particular portion of the proposed improvement, and that construction of such

portion of such proposed improvement is feasible, thereupon such system of improvement or such portion thereof, as the case may be, shall be constructed in the manner hereinafter provided.

[1917 c 130 § 22; 1913 c 176 § 16; RRS § 4421.]

RCW 85.08.230 Levy for preliminary expenses--Collection--"Preliminary expenses" defined.

Whenever the board of county commissioners has passed a resolution establishing a district, the county commissioners may at their meeting on the first Monday in October next ensuing and at the same time in each year thereafter until the improvement has been completed and a statement of total costs has been filed, levy an assessment against the property within the district to defray the preliminary expenses of the district, the levy to be based upon the estimated benefits as shown by the report of the county engineer on file in the auditor's office. The assessment so made shall be considered and credited to the respective pieces of property by the board of appraisers and by the county commissioners at the hearing on the assessment roll and the final apportionment. The preliminary assessments herein provided for shall be levied and collected in the same manner as the final assessment and shall be credited to the construction fund and used for the redemption of warrants issued against the same. Preliminary expenses shall mean all of the expenses incurred in the proceedings for the organization of the district and in other ways prior to the beginning of the actual construction of the improvement.

[1925 ex.s. c 189 § 1; RRS § 4421-1. Formerly RCW 85.08.010, part and 85.08.230.]

RCW 85.08.285 Special assessment bonds.

Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW.

[1986 c 278 § 25.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.08.300 Supervisors--Election--Duties.

The board of supervisors of the district shall consist of three elected supervisors. The initial supervisors shall be appointed, and the first elected supervisor elected, as provided in chapter 85.38 RCW. The board of supervisors shall have charge of the construction and maintenance of the systems of improvements, subject to the limitations hereinafter set forth, and may employ a superintendent of construction and maintenance who may be one of the two elected supervisors. The supervisors may be employed upon the construction or maintenance, receiving the same compensation as other labor of like character.

When a district contains not more than five hundred acres, or when a petition is presented to the county legislative authority signed by the owners of fifty percent of the acreage of the

district praying for such action, the county engineer shall act as the sole supervisor of the district; and in such case the allowance of all claims against the district shall be by the county legislative authority.

[1985 c 396 § 45; 1965 c 120 § 1; 1955 c 338 § 1; 1921 c 157 § 4; 1917 c 130 § 26; 1913 c 176 § 20; RRS § 4425.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.305 Supervisors--Terms of office--County engineer to act as supervisor.

The county engineer shall continue to act as a supervisor of a diking, drainage, or sewerage improvement district that is governed by a three-member board of supervisors until a replacement assumes office after being elected at the 1987 special district general election. At that election two supervisors shall be elected, with the person receiving the greatest number of votes being elected to a six-year term, and the person receiving the second greatest number of votes being elected to a four-year term. Thereafter, all supervisors shall be elected to six-year terms.

[1985 c 396 § 23.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.310 Construction of improvements--Contracts with United States.

The said board of supervisors shall, immediately upon their election and qualification, begin the construction of such system of improvement and shall proceed with the construction thereof in accordance with the plans adopted therefor. In the construction of any system of drainage, construction shall be begun at the outlet or outlets thereof and at such other points as may be deemed advisable from time to time. In the construction of any system of improvement the board of supervisors with the approval of the board of county commissioners may modify, curtail, enlarge or add to the original plans wherever the same may be found necessary or advisable in the course of actual construction. But such changes shall not in the aggregate increase the estimated cost of the entire system by more than one-fifth, and all additional or different rights of way required shall be obtained as hereinbefore prescribed. The board of county commissioners may in its discretion let the construction of said system or any portion thereof by contract, in the manner provided for letting contracts for the construction of county roads and bridges. The board of county commissioners may, upon such terms as may be agreed upon by the United States acting in pursuance of the National Reclamation Act approved June 17, 1902 (32 Statutes at Large 388), and the acts amendatory thereof and supplemental thereto, or in pursuance to any other act of congress appropriate to the purpose, contract for the construction of the system of improvement or any part thereof, by the United States, or in cooperation with the United States therein. In such case, no bond shall be required, and the work shall be done under the supervision and control of the proper officers of the United States.

Unless the work of construction is let by contract as hereinbefore provided, or for such part of such work as is not covered by contract, the board of supervisors shall employ such number of men as shall be necessary to successfully carry on the work of such construction, and shall give preference in such employment to persons owning land to be benefited by the improvement.

The provisions of this section shall not be construed as denying to the supervisors, in case the construction work is left in their hands, the power to enter into an agreement with any contractor to furnish labor, material, equipment and skilled supervision, the contractor to be compensated upon the basis of a specific sum, or upon a percentage of the cost of the work, the services of the contractor to cover the use of equipment and the value of skilled supervision: PROVIDED, HOWEVER, That there is retained in the said board by the contract the right of termination thereof at any time, on reasonable notice, and fixing in the said contract, or reserving in said board, the right to fix the rates of wages to be paid to the men employed in said work. The board of supervisors may also let contracts in such manner and on such notice as they deem advisable for items of construction not exceeding one thousand dollars in amount of expenditures.

[1921 c 157 § 5; 1917 c 130 § 27; 1913 c 176 § 22; RRS § 4427.]

RCW 85.08.320 Costs paid by voucher, payroll, or warrant--Temporary warrants--Priority--Compensation and expenses of officers and employees.

The compensation of the superintendent of construction, the board of appraisers hereinafter provided for, and any special engineer, attorney or agent employed by the district in connection with the improvement, the maximum wages to be paid, and the maximum price of materials to be used, shall be fixed by the district board of supervisors. Members of the board of supervisors may receive compensation up to seventy dollars for attending each official meeting of the district and for each day or major part thereof for all necessary services actually performed in connection with their duties as supervisors: PROVIDED, That such compensation shall not exceed six thousand seven hundred twenty dollars in one calendar year. Each supervisor shall be entitled to reimbursement for reasonable expenses actually incurred in connection with business, including subsistence and lodging while away from the supervisor's place of residence and mileage for use of a privately owned vehicle in accordance with chapter 42.24 RCW. All costs of construction or maintenance done under the direction of the board of supervisors shall be paid upon vouchers or payrolls verified by two of the said supervisors. All costs of construction and all other expenses, fees and charges on account of such improvement shall be paid by warrants drawn by the county auditor upon the county treasurer upon the proper fund, and shall draw interest at a rate determined by the county legislative authority until paid or called by the county treasurer as warrants of the county are called.

Any supervisor may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the supervisor's election and prior to the date on which the compensation would otherwise

be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 10; 1991 c 349 § 22; 1986 c 278 § 32; 1985 c 396 § 46; 1981 c 156 § 23; 1917 c 130 § 28; 1913 c 176 § 23; RRS § 4428. Formerly RCW 85.08.320 and 85.08.330.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.340 Crossing roads or public utilities--Procedure--Costs.

Whenever in the progress of the construction of the system of improvement it shall become necessary to construct a portion of such system across any public or other road or public utility, the board of supervisors, or in case the work is being done by contract the board of county commissioners, shall serve notice in writing upon the public officers, corporation or person having charge of, or controlling or owning such road or public utility, as the case may be, of the present necessity of such crossing, giving the location, kind, dimensions and requirement thereof, for the purpose of the system of improvement, and stating a reasonable time, to be fixed by the county engineer, within which plans for such crossing must be filed for approval in case the public officers, corporation or person controlling or owning such road or public utility desire to construct such crossing. As soon as convenient, within the time fixed in the notice, the public officers, corporation or person shall, if they desire to construct such crossing, prepare and submit to the county engineer for approval duplicate detailed plans and specifications for such crossing. Upon submission of such plans, the county engineer shall examine and may modify the same to meet the requirements of the system of improvement, and when such plans or modified plans are satisfactory to the county engineer he shall approve the same and return one thereof to the public officers, corporation or person submitting the same, and file the duplicate in his office, and shall notify such public officers, corporation or person of the time within which said crossing must be constructed. Upon the return of such approved plans, the public officers, corporation or person controlling such road or public utility shall, within the time fixed by the county engineer, construct such crossing in accordance with the approved plans, and shall thereafter maintain the same. In case such public officers, corporation or person controlling or owning such road or public utility shall fail to file plans for such crossing within the time prescribed in the notice, the board of supervisors or of county commissioners, as the case may be, shall proceed with the construction of such crossing in such manner as will cause no unnecessary injury to or interference with such road or public utility. The cost of construction and maintenance of only such crossings or such portion of such cost as would not have been necessary but for the construction of the system of improvement shall be a proper charge against the improvement district, and only so much of such cost as the board of county commissioners shall deem reasonable shall be allowed as a charge against the district in the case of crossings constructed by others than the district. The amount of costs of construction allowed as a charge against the district by the board of county commissioners shall be credited on the assessments against the property on which the crossing is constructed, and any excess over such assessment shall be paid out of the funds of the district.

[1917 c 130 § 29; 1913 c 176 § 24; RRS § 4429. Formerly RCW 85.08.340 and 85.08.350.]

RCW 85.08.360 Total costs--Apportionment--Board of appraisers.

When the improvement is fully completed and accepted by the county engineer, the clerk of the board shall compile and file with the board of county commissioners an itemized statement of the total cost of construction, including engineering and election expenses, the cost of publishing and posting notices, damages and costs allowed or awarded for property taken or damaged, including compensation of attorneys, including the costs of crossings constructed by the district and the cost of crossings constructed by others and allowed by the board of county commissioners, and including the sum paid or to be paid to the United States, and the discount, if any, on the bonds and warrants sold and including all other costs and expenses, including fees, per diem and necessary expenses of nonsalaried officers incurred in connection with the improvement, together with interest on such costs and expenses from the time when incurred at the rate of interest borne by the warrants issued for the cost of construction. There shall also be included in said statement, in case the county engineer is a salaried officer, a statement of the services performed by him in connection with said improvement at a per diem of five dollars per day and his necessary expenses, and a reasonable sum to be fixed by the board of county commissioners on account of the services rendered by the prosecuting attorney. Upon the filing of such statement of costs and expenses the board of county commissioners shall revise and correct the same if necessary and add thereto a reasonable sum which shall be not less than five percent nor more than ten percent of the total thereof in drainage improvement districts, and not less than ten percent nor more than fifteen percent of the total thereof in diking improvement districts, to cover possible errors in the statement or the apportionment hereinafter provided for, and the cost of such apportionment and other subsequent expenses, and interest on the costs of construction from the date of the statement until fifty days after the filing of the assessment roll with the treasurer; and unless the same have been previously appointed, shall appoint a board of appraisers consisting of the county engineer and two other competent persons, to apportion the grand total as contained in said statement as hereinafter provided. Each member of said board of appraisers shall take, subscribe and file with the board of county commissioners an oath to faithfully and impartially perform his duties to the best of his ability in making said apportionment, and said board of appraisers shall proceed to carefully examine the system and the public and private property within the district and fairly, justly and equitably apportion the grand total cost of the improvement against the property and the county or counties, cities and towns within the district, in proportion to the benefits accruing thereto.

[1917 c 130 § 30; 1913 c 176 § 25; RRS § 4430.]

RCW 85.08.370 Benefits to public roads, sewer systems--Apportionment of cost against city, county and state.

Whenever any system of improvement constructed under the provisions of this chapter will drain, protect or otherwise improve the whole or any part of any public road, roadbed or

track thereof, or where any such system of improvement will furnish an outlet for or facilitate the construction or maintenance of any sewer system in any city or town, there shall be apportioned against the state, in the case of state primary and secondary highways, and against the county in which any other such state or county road outside of any incorporated city or town is located, or against the city or town in which any such public road is located, or against any such other road or part thereof so drained, protected or otherwise improved, or against the city or town for which an outlet for sewage will be furnished or wherein the construction or maintenance of a sewer system will be facilitated, the proper amount of the total sum to be apportioned. The board of county commissioners may pay such portion as they deem proper of the amount assessed against the county on account of the drainage, protection or improvement of the roads, out of the funds of the road district in which such drainage, protection or improvement is made. The amount assessed against the state shall be paid out of the appropriate fund of the state.

[1923 c 46 § 8; 1917 c 130 § 31; 1913 c 176 § 26; RRS § 4431. FORMER PART OF SECTION: 1913 c 176 § 28 now codified as RCW 85.08.375.]

RCW 85.08.375 Benefits to state lands--Apportionment of costs.

There shall be apportioned against all state school, granted, and other lands, in the district the proper amount of the total sum to be apportioned in proportion to the benefits accruing thereto.

[1913 c 176 § 28; RRS § 4433. Formerly RCW 85.08.370, part.]

RCW 85.08.380 Benefits to and protection from irrigation system.

In the plans for and in the construction of a drainage system in an irrigated region, under the provisions of this chapter, provision may be made for the prevention of, or affording an outlet for drains to prevent, injury to land from seepage of or saturation by irrigation water, and for the carrying off of necessary waste water from irrigation, and benefits resulting from such provision shall be considered in making the apportionment of the cost of such system.

[1913 c 176 § 27; RRS § 4432. FORMER PART OF SECTION: 1921 c 160 § 3 now codified as RCW 85.08.385.]

RCW 85.08.385 Drainage ditches along highway, etc.

Drainage ditches of any drainage improvement district heretofore or hereafter created may be constructed and maintained along any public highway, street, alley or road within the limits of any drainage district.

[1921 c 160 § 3; RRS § 4409. Formerly RCW 85.08.380, part.]

RCW 85.08.390 Schedule of property and benefits--Filing.

Upon the completion of the apportionment the board of appraisers shall prepare upon suitable blanks, to be prescribed by the *bureau of inspection and supervision of public offices,

sign and file with the clerk of the board of county commissioners a schedule giving the name of each county, city and town and the description of each piece of property found to be benefited by the improvement in the following order: First, counties, cities and towns and the respective amounts apportioned thereto for benefits accruing to public roads and sewer systems therein; second, other roads (1) railroads, (2) street railroads, (3) interurban railroads, (4) logging roads, and (5) tramways, giving the location of the particular portion or portions of each road benefited and the respective amounts apportioned thereto; third, unplatted lands giving a description of each tract arranged in the numerical order of the townships, ranges and sections, and giving the legal subdivisions and such other subdivisions and metes and bounds descriptions as may be necessary to show a different rate of apportionment, or different ownership, and giving the respective amounts apportioned to each tract; fourth, platted lands arranged by cities and towns and platted acreage in alphabetical order, giving under each the names of the plats in alphabetical order and the numbers of blocks and lots, and such other subdivisions and metes and bounds descriptions as may be necessary to show a different rate of apportionment, or different ownership, and giving the respective amounts apportioned to each plat, block, lot, or other description, as the case may be.

[1913 c 176 § 29; RRS § 4434.]

Notes:

***Reviser's note:** The "bureau of inspection and supervision of public offices" referred to herein has been abolished and its powers and duties transferred and devolved upon the state auditor through the division of municipal corporations by a chain of statutes as follows: 1921 c 7 §§ 55, 135; 1925 c 18 § 11; and 1927 c 280 § 11. The division of municipal corporations was repealed by 1995 c 301 § 79.

RCW 85.08.400 Hearing on schedule--Notice--Levy of assessment--State lands.

Upon the filing of the schedule of apportionment, the county legislative authority shall fix the time and place for a hearing thereon, which time shall be not more than sixty days from the date of the filing of the schedule. Notice of the hearing shall be given in the manner provided for giving notice of a hearing in *RCW 85.08.150. The notice shall fix the time and place of the hearing on the roll, and shall state that the schedule of apportionment showing the amount of the cost of the improvement apportioned to each county, city, town, and piece of property benefited by the improvement is on file in the office of the county legislative authority and is open to public inspection, and shall notify all persons who may desire to object thereto that they may make their objections in writing and file them with the clerk of the county legislative authority at or before the date fixed for the hearing. The notice shall also state that at the time and place fixed and at such other times and places as the hearing may be continued to, the county legislative authority will sit as a board of equalization for the purpose of considering the schedule and at the hearing or hearings will also consider any objections made thereto, or any part thereof, and will correct, revise, raise, lower, change, or modify the schedule or any part thereof, or set aside the schedule and order that the apportionment be made de novo as to such body shall appear just and equitable, and that at the hearing the board will confirm the schedule as finally approved by them and will levy an assessment against the property described thereon for the amounts as fixed by them. The county legislative authority shall serve by mail, at least ten days before the hearing,

upon the commissioner of public lands of the state of Washington a like notice, in duplicate, showing the amount of the cost of the improvements apportioned against all state, school, granted, or other lands owned by the state of Washington in the district. The county legislative authority shall serve a like notice upon the state secretary of transportation showing the amount apportioned against any state primary or secondary highways. Upon receipt of the notice the commissioner of public lands or the secretary of transportation, as the case may be, shall endorse thereon a statement either that he elects to accept or that he elects to contest the apportionment, and shall return the notice, so endorsed, to the county legislative authority. At or before the hearing any person interested may file with the clerk of the county legislative authority written objections to any item or items of the apportionment.

[1984 c 7 § 377; 1923 c 46 § 9, part; 1917 c 130 § 32; 1913 c 176 § 30; RRS § 4435-1.]

Notes:

Reviser's note: *(1) RCW 85.08.150 was repealed by 1985 c 396 § 87. See RCW 85.38.040, 85.38.050.

(2) The powers and duties of the commissioner of public lands have been transferred to the department of natural resources. See 1957 c 38 §§ 1, 13; RCW 43.30.010, 43.30.130.

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 85.08.410 Schedule approved or modified--Maintenance assessment.

At such hearing, which may be adjourned from time to time and from place to place, until finally completed, the board of county commissioners shall carefully examine and consider said schedule and any objections filed or made thereto and shall correct, revise, raise, lower, change or modify such schedule or any part thereof, or strike therefrom any property not benefited, or set aside such schedule and order that such apportionment be made de novo, as to such body shall appear equitable and just. The board shall cause the clerk of the board to enter on such schedule all such additions, cancellations, changes, modifications and reapportionments, all credits for damages allowed or awarded to the owner of any piece of property benefited, but not paid, as provided in RCW 85.08.200; also a credit in favor of the county on any apportionment against the county, of all sums paid on account of said improvement, as provided in RCW 85.08.210; and all sums allowed the county on account of services rendered by the county engineer or prosecuting attorney, as provided in RCW 85.08.360; and all credits allowed to property owners constructing crossings as provided in RCW 85.08.340. When the board of county commissioners shall have finally determined that the apportionment as filed or as changed and modified by the board is a fair, just and equitable apportionment, and that the proper credits have been entered thereon, the members of the board approving the same shall sign the schedule and cause the clerk of the board to attest their signature under his seal, and shall enter an order on the journal approving the final apportionment and all proceedings leading thereto and in connection therewith, and shall levy the amounts so apportioned against the property benefited, and the determination by the board of county commissioners in fixing and approving such apportionment and making such levy shall be final and conclusive.

The board of county commissioners shall also at said hearing, levy, in the manner hereinafter provided for the levy of maintenance assessments, such assessment as they shall

deem necessary to provide funds for the maintenance of the system of improvement until the first annual assessment for maintenance shall fall due.

[1983 c 3 § 230; 1923 c 46 § 9, part; 1917 c 130 § 32; 1913 c 176 § 30; RRS § 4435-2.]

RCW 85.08.420 Assessment roll--Form--Notice--Publication.

Upon the approval of said roll the county auditor shall immediately prepare a completed assessment roll which shall contain, first, a map of the district showing each separate description of property assessed; second, an index of the schedule of apportionments; third, an index of the record of the proceedings had in connection with the improvement; fourth, a copy of the resolution of the board of county commissioners fixing the method of payment of assessments; fifth, the warrant of the auditor authorizing the county treasurer to collect assessments; and sixth, the approved schedule of apportionments of assessments; and shall charge the county treasurer with the total amount of assessment and turn the roll over to the treasurer, for collection in accordance with the resolution of the board of county commissioners fixing the method of payment of assessments. As soon as the assessment roll has been turned over to the treasurer for collection, he shall publish a notice in the official newspaper of the county for once a week for at least two consecutive weeks, that the said roll is in his hands for collection and that any assessment thereon or any portion of any such assessment may be paid at any time on or before a date stated in such notice, which date shall be thirty days after the date of the first publication, without interest, and the treasurer shall accept such payment as in said notice provided. Upon the expiration of such thirty-day period the county treasurer shall certify to the county auditor the total amount of assessments so collected by him and the total amount of assessments remaining unpaid upon said roll.

[1923 c 46 § 9, part; 1917 c 130 § 32; 1913 c 176 § 30; RRS § 4435-3.]

RCW 85.08.430 Payment of assessments--Interest--Lien.

After the expiration of said thirty-day period, payment of assessments in full, with interest to the next interest payment date which is more than thirty days from the date of such payment, may be made at any time; PROVIDED, That the aggregate amount of such advance payments in any year, together with the total amount of the assessments due at the beginning of said year, shall not exceed the total amount of the bonds which may be called in that year according to the applicable bond redemption schedule. The treasurer shall accept payments of assessments in advance, in the order tendered, until the limit herein set forth has been reached.

The assessments contained in the assessment roll shall bear interest from the expiration of the thirty-day period at a rate determined by the county legislative authority and interest upon the entire assessment then unpaid shall be due and payable at the time each of said installments becomes due and payable as a part thereof.

The assessments contained in said assessment roll shall be liens upon the property assessed, such lien shall be of equal rank with other liens assessed against the property for local improvements and paramount to all other liens except the lien of general taxes, and shall relate

back to and take effect as of the date when the county legislative authority determined to proceed with the construction of the improvement as provided in RCW 85.08.220.

[1983 c 167 § 195; 1981 c 156 § 24; 1923 c 46 § 9, part; 1917 c 130 § 32; 1913 c 176 § 30; RRS § 4435-4.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 85.08.440 Appeal from apportionment--Procedure--Appellate review.

The decision of the board of county commissioners upon any objections made within the time and in the manner prescribed in RCW 85.08.400 through 85.08.430, may be reviewed by the superior court upon an appeal thereto taken in the following manner. Such appeal shall be made by filing written notice of appeal with the clerk of such board and with the clerk of the superior court of the county in which such drainage or diking improvement district is situated, or in case of joint drainage or diking improvement districts with the clerk of the court of the county in which the greater length of such drainage or diking improvement system lies, within ten days after the order confirming such assessment roll shall have become effective, and such notice shall describe the property and set forth the objections of such appellant to such assessment; and, within ten days from the filing of such notice of appeal with the clerk of the superior court, the appellant shall file with the clerk of said court a transcript consisting of the assessment roll and his objections thereto, together with the order confirming such assessment roll, and the record of the board of county commissioners with reference to said assessment, which transcript, upon payment of the necessary fees therefor, shall be furnished by such clerk of the board of county commissioners, and by him certified to contain full, true and correct copies of all matters and proceedings required to be included in such transcript. Such fees shall be the same as the fees payable to the county clerk for the preparation and certification of transcripts on appeal to the supreme court or the court of appeals in civil actions. At the time of the filing of the notice of appeal with the clerk of the superior court, the appellant shall execute and file with the clerk of the superior court a sufficient bond in the penal sum of two hundred dollars, with good and sufficient surety, to be approved by the judge of said court, conditioned to prosecute such appeal without delay, and if unsuccessful, to pay all costs to which the county or the drainage or diking improvement district is put by reason of such appeal. The court may order the appellant upon application therefor, to execute and file such additional bond or bonds as the necessity of the case may require; within three days after such transcript is filed in the superior court as aforesaid, the appellant shall give written notice to the prosecuting attorney of the county, and to the clerk of the board of county commissioners that such transcript is filed. Said notice shall state a time (not less than three days from the service thereof) when the appellant will call up the said cause for hearing; and the superior court of said county shall, at said time or at such further time as may be fixed by order of the court, hear and determine such appeal without a jury. The judgment of the court shall confirm, correct, modify or annul the assessment insofar as the same affects the property of the appellant. A certified copy of the decision of the court shall be filed with the officer who shall have custody of the assessment roll, and he shall modify and correct such assessment roll in accordance with such decision. Appellate review of the judgment of the

superior court may be sought as in other civil cases. However, the review must be sought within fifteen days after the date of the entry of the judgment of such superior court. A certified copy of the order of the supreme court or the court of appeals upon such appeal shall be filed with the officer having custody of such assessment roll, who shall thereupon modify and correct such assessment roll in accordance with such decision.

[1988 c 202 § 77; 1971 c 81 § 162; 1921 c 157 § 1; RRS § 4436.]

Notes:

Rules of court: *Cf. RAP 5.2, 8.1, 18.22.*

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.08.450 Regularity and validity of proceedings conclusive.

Whenever any schedule of apportionment of any drainage or diking improvement district shall have been confirmed, and the assessment therefor shall have been levied, by the board of county commissioners, as provided by RCW 85.08.400 through 85.08.430, the regularity, validity and correctness of the proceedings relating to such improvement, and to the assessment therefor, including the action of the board of county commissioners upon such assessment roll and the confirmation thereof, shall be conclusive in all things upon all parties, and cannot in any manner be contested or questioned in any proceeding whatsoever by any person not filing written objections to such roll in the manner and within the time provided in RCW 85.08.400 through 85.08.430, and not appealing from the action of the board of county commissioners in confirming such assessment roll in the manner and within the time in this chapter provided. No proceeding of any kind shall be commenced or prosecuted for the purpose of defeating or contesting any such assessment, or the sale of any property to pay such assessment, or any certificate of delinquency issued therefor, or the foreclosure of any lien issued therefor: PROVIDED, That this section shall not be construed as prohibiting the bringing of injunction proceedings to prevent the sale of any real estate upon the grounds:

- (1) That the property about to be sold does not appear upon the assessment roll, or
- (2) That said assessment has been paid.

[1921 c 157 § 2; RRS § 4437.]

RCW 85.08.460 District liable on judgments--Supplemental levy.

Any judgment that heretofore has been obtained or that hereafter may be obtained against a county on account of any contract lawfully made by its officials for or on behalf of any drainage, diking, or sewerage improvement district, or on account of the construction or maintenance of any drainage, diking, or sewerage system of a drainage, diking, or sewerage improvement district shall be collected and reimbursed to the county from said improvement district, and the amount of such judgment shall be included in the construction costs of said district: PROVIDED, That if such judgment be recovered after the assessment to pay the construction costs shall have been levied, then the county commissioners are hereby empowered

and they shall make a supplemental levy upon the lands of the district, and from the funds collected under such levy said reimbursements shall be made.

[1923 c 46 § 10; 1921 c 157 § 3; RRS § 4438.]

RCW 85.08.470 District funds.

There shall be established in the county treasury of any county in which any drainage or diking or sewerage improvement is established under the provisions of this chapter, appropriate funds as follows:

(1) The construction fund, into which shall be paid the proceeds of all bonds or warrants sold and the proceeds of all assessments paid prior to the sale of bonds or warrants. In case no bonds have been issued or warrants have been sold, the proceeds of all assessments levied to pay the cost of construction shall be paid into such fund. All warrants including temporary warrants, issued in payment of cost of construction shall be paid out of such fund.

(2) A fund for the redemption of all bonds issued or warrants sold, to be known as the redemption fund, into which shall be paid all proceeds derived from assessments levied to pay cost of construction which shall not have been paid prior to the sale of bonds or warrants, in case bonds have been issued or warrants sold, and also all moneys, if any, remaining in the construction fund after the payment of all warrants drawn against it as above provided. The redemption fund shall be applied, first, to the payment of the interest due upon all such outstanding bonds issued or warrants sold and, second, to the payment of the principal thereof. After the payment of the principal and interest of all such bonds or warrants, the balance, if any, remaining in such fund shall be applied to the payment of any warrants outstanding, including temporary warrants, which may have been issued in payment of cost of construction which for any reason may remain unpaid. Any balance, if any, thereafter remaining shall be paid into the maintenance fund.

(3) The maintenance fund, into which shall be paid the proceeds of all assessments for maintenance, and all other funds received by the district which are not required by the provisions of this chapter to be paid into the construction fund or the redemption fund.

[1923 c 46 § 11, part; 1917 c 130 § 33; 1913 c 176 § 31; RRS § 4439-1.]

RCW 85.08.480 Collection of assessments--Certificates of delinquency--Foreclosure.

The respective installments of assessments for construction or maintenance of improvements made under the provisions of this chapter, shall be collected in the same manner and shall become delinquent at the same time as general taxes, certificates of delinquency shall be issued, and the lien of the assessment shall be enforced by foreclosure and sale of the property assessed, as in the case of general taxes, all according to the laws in force on January 1, 1923, except as hereinafter specifically provided.

The annual assessments or installments of assessments, both for construction and for maintenance and repairs of the diking and/or drainage system shall become due in two equal installments, one-half being payable on or before May 30th, and the other half on or before

November 30th; and delinquency interest thereon shall run from said dates on said respective halves of said assessments.

The rate of interest thereon after delinquency, also the rate of interest borne by certificates of delinquency, shall be ten percent per annum. Certificates of delinquency for any assessment or installment thereof shall be issued upon demand and payment of such delinquent assessment and the fee for the same at any time after the expiration of twelve months after the date of delinquency thereof. In case no certificate of delinquency be issued after the expiration of four years from date of delinquency of assessments for construction costs, or after the expiration of two years from date of delinquency of assessments for maintenance or repairs, certificates of delinquency shall be issued to the county, and foreclosure thereof shall forthwith be effected in the manner provided in *sections 11292 to 11317 inclusive.

The holder of a certificate of delinquency for any drainage, diking or sewerage improvement district or consolidated district assessment or installment thereof may pay any delinquent general taxes upon the property described therein, and may redeem any certificate of delinquency for general taxes against said property and the amount so paid together with interest thereon at the rate provided by law shall be included in the lien of said certificate of delinquency.

The expense of foreclosure proceedings by the county shall be paid by the districts whose liens are foreclosed: Costs of foreclosure by the county or private persons as provided by law, shall be included in the judgment of foreclosure.

[1933 c 125 § 2; 1923 c 46 § 11, part; 1917 c 130 § 33; 1913 c 176 § 31; RRS § 4439-2.]

Notes:

***Reviser's note:** The internal references in the third paragraph of this section reading "sections 11292 to 11317 inclusive" refers to RRS 11292 through 11317 which sections were repealed by 1925 ex.s. c 130 § 138, with the exception of 11312, 11313, and 11314 now in RCW 78.16.010, 78.16.020, and 78.16.030 and which are not in point for purposes of this internal reference. Existing provisions generally as to certificates of delinquency and foreclosure, see chapter 84.64 RCW.

RCW 85.08.490 Title acquired at sale--Foreclosure for general taxes--Lien of assessments preserved.

The purchaser, upon the foreclosure of any certificate of delinquency for any assessment or installment thereof, shall acquire title to such property subject to the installments of the assessment not yet due at the date of the decree of foreclosure, and the complaint, decree of foreclosure, order of sale, sale, certificate of sale and deed shall so state.

The holder of any certificate of delinquency for general taxes may, before commencing any action to foreclose the lien of such certificate, pay in full all drainage or diking or sewerage improvement district assessments or any installment thereof due and outstanding against the whole or any portion of the property included in such certificate of delinquency and the amount of all assessments so paid together with interest at ten percent per annum thereon shall be included in the amount for which foreclosure may be had; or, if he elects to foreclose such certificate without paying such assessments in full, the purchaser at such foreclosure sale shall acquire title to such property subject to all such drainage or diking or sewerage improvement district assessments. Any property in any drainage or diking or sewerage improvement district

sold under foreclosure for general taxes shall remain subject to the lien of all drainage and diking or sewerage improvement district assessments or installments thereof not yet due at the time of the decree of foreclosure and the complaint, decree of foreclosure, order of sale, sale, certificate of sale and deed shall so state.

[1923 c 46 § 11, part; 1917 c 130 § 33; 1913 c 176 § 31; RRS § 4439-3.]

RCW 85.08.500 Resale or lease by county--Disposition of proceeds--Tax statements.

Property subject to a drainage or diking or sewerage improvement district assessment, acquired by a county pursuant to a foreclosure and sale for general taxes, when offered for sale by the county, shall be offered for the amount of the general taxes for which the same was struck off to the county, together with all drainage or diking or sewerage improvement district assessments or installments thereof, due at the time of such resale, including maintenance assessments, and supplemental assessments levied pursuant to the provisions of RCW 85.08.520, coming due while the property was held in the name of the county; and the property shall be sold subject to the lien of all drainage or diking or sewerage improvement district assessments or installments thereof not yet due at the time of such sale, and the notice of sale and deed shall so state. PROVIDED, That the county board may in its discretion, sell said property at a lesser sum than the amount for which the property is offered in the notice of sale. The proceeds of such sale shall be applied first to discharge in full the lien or liens for general taxes for which said property was sold, and the remainder, or such portion thereof as may be necessary, shall be applied toward the discharge of all drainage or diking or sewerage improvement district assessment liens upon such property, and the surplus, if any, shall be applied toward the payment of any delinquent or due local assessments or local assessment installments outstanding against the property levied by any authority other than that of the county, taking them in the order of their maturities, beginning with the earliest; after which if any money remains the treasurer shall hold the same for the person whose interest in the property entitles him thereto. If there be no purchaser, the property shall again be offered for sale within one year thereafter, and shall be successively offered for sale each year until a sale thereof be effected.

Property struck off to or bid in by a county may be leased pursuant to resolution of the county commissioners on such terms as the commissioners shall determine for a period ending not later than the time at which such property shall again be offered for sale as required by law. Rentals received under such lease shall be applied in the manner hereinabove provided for the proceeds of sale of such property.

All statements of general state taxes where drainage, diking or sewer improvement district assessments against the land described therein are due shall include a notation thereon or be accompanied by a statement showing such fact.

[1923 c 46 § 11, part; 1917 c 130 § 33; 1913 c 176 § 31; RRS § 4439-4.]

RCW 85.08.510 Invalid levy--Reassessment.

Whenever any improvement, any extension or betterment thereof shall have been

constructed in whole or in part, either heretofore in a district established or attempted to be established under and by virtue of *chapter 66 of the Laws of 1901, or in a district heretofore or hereafter established or attempted to be established under this chapter, and the assessment therefor or any part thereof shall be invalid by reason of any omission, irregularity or defect in any proceeding whatever, a reassessment shall be made upon the property benefited by the improvement to provide a fund for the payment of the costs thereof, and any bonds or warrants issued therefor in the following manner:

The board of county commissioners shall by order cause the clerk of the board to compile and file with the board an itemized statement of the total cost of the improvement in the manner prescribed by RCW 85.08.360. Upon the filing of such statement the same proceedings shall be had assessing the costs of said improvement against the lands benefited thereby and the counties, cities and towns within the district, as are prescribed by RCW 85.08.360 and subsequent sections of this act. In case no bonds have been issued or warrants sold to pay the costs of said improvement, the same may be issued and sold and disposed of as hereinbefore provided. In case an assessment for such improvement shall have been theretofore made or attempted, and any payment has been made thereon, proper credit for the amount of such payment shall be made upon the reassessment.

[1923 c 46 § 11, part; 1917 c 130 § 33; 1913 c 176 § 31; RRS § 4439-5.]

Notes:

***Reviser's note:** The language "chapter 66 of the Laws of 1901" refers to a prior drainage district law which was repealed by the basic act, 1913 c 176, codified in this chapter; see 1913 c 176 §§ 39, 40; see notes following chapter digest.

The language "subsequent sections of this act" first appears in 1917 c 130 § 33 amending 1913 c 176 § 31. The 1917 amendatory act was a 39 section act with sections 34 through 39 being codified as RCW 85.08.530, 85.08.540, 85.08.560, and 85.08.680. Section 34 thereof was repealed by 1949 c 26 § 18 and new subject matter thereof is in chapter 85.16 RCW. Section 39 was a construction section. The basic act in chapter 176, Laws of 1913 was a 42 section act with sections 32 through 41 being codified as RCW 85.08.530, 85.08.540, 85.08.560, 85.08.570, 85.08.670, and 85.08.680. Section 32 was repealed in the 1949 act and the new subject matter is in chapter 85.16 RCW. The other sections being construction sections are footnoted herein following the chapter digest. Notice that this section itself was a single section in the basic act of 1913 but it was divided into separate sections in 1923 c 46 § 11 codified herein as RCW 85.08.470 through 85.08.520.

RCW 85.08.520 Supplemental assessments.

If upon the foreclosure of the assessment upon any property the same shall not sell for enough to pay the assessment against it, or if any property assessed was not subject to assessment, or if any assessment made shall have been eliminated by foreclosure of a tax lien or made void in any other manner, the board of county commissioners shall cause a supplemental assessment to be made on the property benefited by the improvement, including property upon which any assessment shall have been so eliminated or made void, and against the county, cities and towns chargeable therewith in the manner provided for the original assessment, to cover the deficiency so caused in the original assessment.

If by inadvertence or for any cause the assessment levied shall be found to be insufficient to meet the entire cost of construction, a supplemental assessment shall be made by the board of

county commissioners upon the lands of the district in the same proportion as the original assessment is levied, same being spread over not to exceed three years as the commissioners may determine.

Duplicate assessments or other errors that may by inadvertence be found to have been incorporated in the assessment roll may be corrected by order of the county commissioners upon same being certified to them by the treasurer and the engineer.

[1923 c 46 § 11, part; 1917 c 130 § 33; 1913 c 176 § 31; RRS § 4439-6.]

RCW 85.08.530 Levies against county, city or town, how paid.

The amount of the costs of construction or maintenance of any system of improvement assessed against any city, town or county may be met by levies to be paid in similar installments and extending over a like period of time as the assessments against property benefited are spread, or such amounts may be met by the issue and sale of the bonds of such city, town or county in the manner in which bonds to meet general indebtedness of such city, town or county are issued. The proper authorities of such city, town or county shall make the necessary levies to meet such amounts thus apportioned thereto as a general levy on all property therein.

[1917 c 130 § 35; 1913 c 176 § 33; RRS § 4441.]

RCW 85.08.540 Abandonment or change in system--Subdistricts.

Upon a petition and bond being filed by one or more landowners, either within or without the boundaries of a district, and like proceedings being had as in the case of the original establishment and construction of a system of improvement, the county commissioners may declare any system of improvement or any part thereof, abandoned or may strike from the district lands no longer benefited or served thereby, or they may cause any system of improvement to be altered, reduced, enlarged, added to or in any other manner bettered or improved, either within or without the district, and to effect such subsequent improvements, may exercise any of the powers which are in this chapter, or may be hereafter conferred upon such districts. But the striking of any lands from a district shall not in any way affect any assessment theretofore levied against such lands. When such improvements shall have been completed the costs thereof shall be apportioned and assessed against the lands benefited thereby in the manner hereinbefore provided for such apportionment and assessment in the case of original proceedings. New lands assessed for any such improvement shall become a part of such district. The construction and maintenance of any such new improvement, unless let by contract by the board of county commissioners, shall be under the direction of the board of supervisors of the district in which they are made or to which said improvement is added. The lands assessed for such new improvements, of less than the entire district, shall be designated, alphabetically, "subdistrict of improvement district No."

[1917 c 130 § 36; 1913 c 176 § 34; RRS § 4442.]

RCW 85.08.560 Extension of existing system--Apportionment of cost.

When any extension of or addition to any existing system of improvement shall be thus constructed, the cost thereof shall be assessed to all the property, counties, cities and towns in the enlarged district benefited thereby in proportion to the benefits received therefrom. Any new lands thus brought into the district shall be assessed in addition a proper and equitable share of the then value of the original system of improvement in proportion to the benefits which such new lands derive therefrom. In determining the value to be so assessed the board of appraisers shall take into consideration the amount, if any, which the property to be assessed has already paid toward the construction of the original system and all other matters that may be pertinent. If at any time it shall appear to the board of supervisors of any drainage or diking improvement district that any lands without the boundaries of such district are being benefited by the improvements of the district and are not being assessed for the benefits received, they shall file a petition with the board of county commissioners praying the benefits received by such lands be determined and an assessment made upon such lands for the benefits so received. Thereupon, the board of county commissioners shall appoint a board of appraisers as provided in RCW 85.08.360 for the apportionment of the cost of construction of the original system of improvement, and an apportionment of the then value of the improvements of the district shall be made to such lands in proportion to the benefits received therefrom as nearly as may be in the manner provided for the apportionment of the cost of the original system of improvement. In determining what share of the value of the improvements of the district shall be apportioned to such lands the board of appraisers shall take into consideration the benefits already received by such lands and all other matters that may be pertinent. The amount of the value of the original system assessed upon any new property brought within the district shall be rebated pro rata upon the assessments, if any, outstanding against the lands of the district on account of the construction of such original system. If the assessment against any land has been paid in full, or if the assessment remaining outstanding against such land is less than the rebate apportioned to such land, the amount so rebated or excess of rebate over assessment shall be paid into the maintenance fund of the district and a proper credit on any existing or future assessment for maintenance shall be entered in favor of the land entitled thereto. The lands in the original district shall remain bound for the whole of the original unpaid assessment thereon for the payment of any outstanding unpaid warrants or bonds secured to be paid by such assessments.

[1917 c 130 § 37; 1913 c 176 § 35; RRS § 4443.]

RCW 85.08.565 Special assessments--Budgets--Alternative methods.

RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which diking, drainage, or sewerage improvement districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which diking, drainage, or sewerage improvement districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.

[1985 c 396 § 26.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.570 Districts in two or more counties--Notice--Hearings.

When a drainage, diking or sewerage system is proposed which will require a location, or the assessment of lands, in more than one county, application therefor shall be made to the board of county commissioners in each of said counties, and the county engineers shall make preliminary reports for their respective counties. The lines of such proposed improvement shall be examined by the county engineers of the counties wherein said improvements will lie, jointly. The hearings in regard to such improvements, provided for by RCW *85.08.150, and 85.08.400 through 85.08.430 shall be had by the boards of county commissioners of the two counties in joint sessions, and all other matters required to be done by the county commissioners in regard to such improvement and the improvement district shall be had and done by the boards of county commissioners of the counties wherein such system of improvements shall lie, either in joint session at such place as the said board shall order, or by concurrent order entered into by the said boards at their respective offices. Notice of the hearings shall be given by the auditors of both counties jointly by publication in the official paper of each of said counties. The county engineer of the county wherein the greatest length of drainage, diking or sewerage system will lie, shall have charge of the engineering work and be ex officio a member of the boards in this chapter provided for. The schedule of apportionment shall be prepared in separate parts for the land in the respective counties; and that part of said roll containing the assessments upon the lands in each respective county shall be transmitted to the treasurer thereof, and the treasurer of said county shall give notice of said assessments as provided in RCW 85.08.400 through 85.08.430, and shall collect the assessments therein contained and shall also extend and collect the annual maintenance levies of said district upon the lands of said district lying in his county. The auditor of the county in which the greater length of the drainage, diking or sewerage system shall lie shall act as clerk of the joint session of the boards of county commissioners, and shall issue the warrants of the improvement district, and shall attest the signatures of the two boards of county commissioners on the bonds. He shall furnish to the auditor of the other county duplicate copies of the records of proceedings of such joint sessions. Duplicate records of all proceedings had and papers filed in connection with such improvements shall be kept, one with the auditor of each county. Protests or other papers filed with the auditor who is not clerk of the joint sessions shall be forwarded forthwith by him to the auditor who acts as clerk of such joint sessions. The treasurer of said county shall register and certify and pay the warrants and the bonds, and shall have charge of the funds of the district; and to him, the treasurer of the county in which the lesser portion of such system of improvements lie, shall remit semiannually, in time for the semiannual warrant and bond calls, all such collections made in such other county. A drainage, diking or sewerage improvement district lying in more than one county shall be designated "joint drainage (or diking) or sewerage improvement district No. of and counties." All

proceedings in regard to joint drainage, diking improvement districts, which have heretofore been had and done substantially in accordance with the amendatory provisions of this chapter are hereby approved and declared to be valid.

[1923 c 46 § 13; 1921 c 157 § 6; 1913 c 176 § 38; RRS § 4446.]

Notes:

***Reviser's note:** RCW 85.08.150 was repealed by 1985 c 396 § 87. See RCW 85.38.040, 85.38.050.

RCW 85.08.630 Waters developed--Defined--Disposal of.

The use of any waters developed by the drainage system of any drainage improvement district shall be subject to the control of the drainage improvement district and such district shall have the right to dispose of and contract for the use of such waters for irrigation or other uses, as hereinafter provided: PROVIDED, That the waters developed by any existing drainage system, and the waters developed by any drainage system hereafter constructed which shall remain undisposed of for three years after the completion of the improvement and the levy of the assessment to pay the cost thereof, shall not be subject to disposal by such district where such waters shall have been appropriated by any person at a point below the outlet of the drainage system of such district. The term "waters developed" as used in this chapter shall not be held to include surface waste waters from irrigation.

[1917 c 130 § 7; RRS § 4455.]

RCW 85.08.640 Waters developed--Contracts for use and sale.

The board of supervisors may enter into any contract for the use, sale or disposal of such waters that in their judgment shall be for the best interests of the district; but no such sale, contract or disposition shall be made except by the unanimous vote of the board. The district shall not guarantee nor warrant the amount or flow of, nor the title to, such waters; and no use, sale or disposition of such waters shall be lawful that will interfere with the efficiency of said drainage system.

[1917 c 130 § 8; RRS § 4456.]

RCW 85.08.650 Waters developed--Application for use.

Any person or corporation desiring to acquire and use the waters developed by any drainage system, may make application therefor in writing to the board of supervisors of the district, accompanying such application with a bond to be approved by the board, conditioned that the applicant will pay the costs of the investigation and hearing in case no disposal of said waters be made thereat. Successive applications and proceedings may be made and had as long as there is any water remaining undisposed of in said drainage system.

[1917 c 130 § 9; RRS § 4457.]

RCW 85.08.660 Waters developed--Notice of hearing--Form of application--Bond.

When any such application shall be filed, the board of supervisors of the district shall cause to be published in the county official paper, once a week for three successive weeks prior to the date of the hearing hereinafter referred to, a notice fixing the time and place within the district when the board will hear and consider such applications. All applications shall be in writing and contain a statement of the proposed use to be made of the water, specifying the time, place and manner of such proposed use; and in entering into any such contract, the board of supervisors of the district may require such security as they may deem reasonable for the proper construction and installation of works of diversion and for the use of said water by the party proposing to use the same.

[1917 c 130 § 10; RRS § 4458.]

RCW 85.08.670 Prosecuting attorney--Duties.

It shall be the duty of the prosecuting attorney of each county to prepare suitable blanks for the use of the board of county commissioners under this chapter, not otherwise provided for, and to advise the board of county commissioners and other officers of the county and the boards provided for by this chapter in regard to the proceedings and in the performance of their duties under this chapter, and perform such other duties as in this chapter provided and required.

[1913 c 176 § 36; RRS § 4444.]

RCW 85.08.680 Rules and regulations.

The board of supervisors of each district shall make reasonable rules and regulations whereby any owner of land in the district may make connection for drainage, or sewerage purposes, with any drainage, or sewerage system thereof. They shall also maintain and keep efficient the system of improvement of the district.

[1923 c 46 § 12; 1917 c 130 § 38; 1913 c 176 § 37; RRS § 4445.]

RCW 85.08.690 Penalty for injury to or interference with improvement.

Every person who shall wilfully damage or interfere with the operation of any dikes, drains, ditches or other improvements of any diking or drainage improvement district shall be guilty of a misdemeanor.

[1917 c 130 § 11; RRS § 4459.]

RCW 85.08.820 Drainage bonds owned by state--Cancellation of interest and assessments--Levy omitted.

Whenever the department of ecology shall have purchased and the state of Washington owns the entire issue of any series of bonds of any county in the state, the payment of which is to

be made from and is secured by assessments upon the property included within any drainage improvement district organized and existing in such county, and it shall appear to the satisfaction of the director of ecology that owing to and by reason of the nature of the soil within and the topography of such drainage improvement district the lands contained therein were not or will not be drained sufficiently to permit the cultivation thereof within the time when assessments for the payment of the interest on said bonds and to constitute a sinking fund to retire said bonds as provided by law became or will become due, and that by reason thereof the owners of said lands were or will be unable to meet said assessment, the director of ecology shall have the power and he is hereby authorized under such terms and conditions as he shall deem advisable to enter into a contract in writing with the board of county commissioners of the county issuing such bonds, waiving the payment of interest upon such bonds from the date of their issue for not to exceed five years, and extending the time of payment of said bonds for not to exceed five years; and upon the execution of said contract the board of county commissioners of said county shall have the power and is hereby authorized to cancel all assessments made upon the lands included within such drainage improvement district for the payment of principal and/or interest on said bonds prior to the date of said contract, and to omit the levy of any assessments for said purposes until the expiration of the time of the waiver of interest payments upon said bonds specified in said contract.

[1988 c 127 § 38; 1925 ex.s. c 140 § 1; RRS § 4332-1.]

RCW 85.08.830 Merger of improvement district with irrigation district--Authorized.

Whenever a drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district within an irrigation district or irrigation districts desires to merge with an irrigation district or irrigation districts in which lands of the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district are located, it may petition the board or boards of county commissioners, as the case may be, to do so: PROVIDED, That only that portion of the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district within a particular irrigation district may merge with the irrigation district within which it is situated.

[1957 c 94 § 2.]

Notes:

Merger of improvement district with irrigation district: RCW 87.03.720 through 87.03.745.

RCW 85.08.840 Merger of improvement district with irrigation district--Jurisdiction to hear, supervise and conduct proceedings--Clerk, notice, records.

The boards of county commissioners of the counties in which a joint drainage improvement district is situated shall have jurisdiction in joint session to hear, supervise and conduct the merger proceedings relating to such a district. The auditor of the county in which the greater length of the system of improvements lies shall act as clerk of the joint sessions of the

boards of county commissioners, and shall give the notice provided for in RCW 85.08.870. He shall furnish to the auditor of the other county duplicate copies of the records of proceedings of the joint sessions. Duplicate records of all proceedings had and papers filed in connection with the merger of a joint drainage improvement district shall be kept with the auditor of each county. The board of county commissioners of the county in which a drainage improvement district or consolidated drainage improvement district is situated shall have exclusive jurisdiction to hear, supervise and conduct merger proceedings relating to such districts.

[1957 c 94 § 3.]

RCW 85.08.850 Merger of improvement district with irrigation district--Petition--Signing--Presentation.

The petition requesting the merger shall be signed by the board of supervisors of, or by ten landowners located within, the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district and presented to the clerk or clerks of the appropriate county legislative authority or authorities, at a regular or special meeting.

[2001 c 149 § 2; 1996 c 313 § 1; 1957 c 94 § 4.]

RCW 85.08.860 Merger of improvement district with irrigation district--Assent by irrigation district--Election, order, notice.

If it appears to the board or boards of county commissioners that all portions of the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district will, as a result of the proceedings, be merged with the irrigation district or irrigation districts and that the board or boards of directors of the irrigation district or irrigation districts into which the drainage improvement, joint drainage improvement district, or consolidated drainage improvement district will be merged, which irrigation district or irrigation districts shall be named in the petition, are agreeable to the merger, and that the assent or assents thereto, in writing, by said irrigation district board or boards have been filed with the board or boards of county commissioners, the board or boards of county commissioners shall order an election to be held in the drainage improvement district, joint drainage improvement district or consolidated drainage improvement district to approve or disapprove the merger and shall fix the time thereof and cause notice to be published.

[1957 c 94 § 5.]

RCW 85.08.870 Merger of improvement district with irrigation district--Notice, contents--Election, ballots.

The notice shall be given and the election conducted in the manner, so far as is applicable, as for the election of members of the board of supervisors of a drainage improvement district. The notice shall advise of the election so ordered and the date, time and place thereof, state the filing of the petition, the names of those signing the petition and prayer thereof, and

shall require the voters to cast ballots with the words "Merger, Yes" or "Merger, No."

[1957 c 94 § 6.]

RCW 85.08.880 Merger of improvement district with irrigation district--Proceedings and costs on approval or disapproval.

If a majority of the votes cast favor merger, the board or boards of county commissioners shall enter an order approving the petition and ordering the merger and file a certified copy thereof with the county auditor or auditors of the county or counties in which the district is situated, and the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district shall thereupon be dissolved and its system of improvements vested in the irrigation district or irrigation districts without further proceedings. If a majority of the votes cast are against merger, the board of commissioners shall enter an order dismissing the proceedings. If the merger is approved, the expenses of the county or counties in connection with the election will be paid by the irrigation district or irrigation districts, with each irrigation district, if there is more than one, paying the same portion of the expenses as that portion of the drainage improvement district, joint drainage improvement district, or consolidated drainage district which is merged into the irrigation district. If the merger is not approved, the expenses of the county or counties in connection with the election will be paid by the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district.

[1957 c 94 § 7.]

RCW 85.08.890 Merger of improvement district with irrigation district--Prior indebtedness.

None of the indebtedness of the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district, or of the drainage improvement districts taken into the consolidated drainage improvement district, shall be affected by the merger and dissolution, and all lands liable to be assessed to pay such indebtedness shall remain liable to the same extent as if the merger and dissolution had not taken place, and all assessments theretofore levied shall remain unimpaired and shall be collected in the same manner as if no merger had taken place. The board or boards of directors of the irrigation district or irrigation districts with which the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district was merged shall have all the powers possessed at the time of the merger by the board of supervisors of the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district and the board or boards of county commissioners may levy and cause to be collected any and all assessments against any of the lands formerly within the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district necessary for the payment of all indebtedness thereof, and of the drainage improvement districts taken into the consolidated drainage improvement district. Until the assessments are

collected and all indebtedness of each drainage improvement district or joint drainage improvement district included in the merger, either as such or, in the case of the former, as a part of a consolidated drainage improvement district, is paid, separate funds shall be maintained for each such drainage improvement district or joint drainage improvement district as were maintained before the merger.

[1957 c 94 § 8.]

RCW 85.08.895 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.

Diking or drainage improvement districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW.

[1986 c 278 § 13.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.08.900 Alternative methods of formation of improvement districts.

Whenever an improvement district is sought to be established, in addition to the procedures authorized by this chapter there may be employed any other method authorized by law for the formation of districts or improvement districts so that the improvement district will qualify under the provisions of chapter 89.16 RCW.

[1959 c 104 § 6.]

RCW 85.08.905 Sewerage improvement districts--Powers.

Sewerage improvement districts may investigate, plan, construct, acquire, repair, maintain, and operate improvements, works, projects, and facilities to collect, treat, and dispose of sanitary, industrial, and other sewage. Such facilities include on-site and off-site sewerage facilities, including approved septic tanks or septic tank systems.

[1985 c 396 § 30.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.08.910 Sewerage improvement districts located in counties with populations of from forty thousand to less than seventy thousand become water-sewer districts.

See RCW 57.04.120.

RCW 85.08.920 Sewerage improvement districts operating as sewer districts become water-sewer districts--Procedure.

See RCW 57.04.130.

**Chapter 85.12 RCW
FEDERAL AID TO DIKING, DRAINAGE, AND SEWERAGE IMPROVEMENT
DISTRICTS**

Sections

85.12.010 Commissioners may accept federal aid, or contract for work by federal agency--No bond required.
85.12.030 Disposition of federal aid funds.

RCW 85.12.010 Commissioners may accept federal aid, or contract for work by federal agency--No bond required.

Whenever, under the provisions of any act of the congress of the United States, the corps of engineers of the United States army, or any other agency of the United States, shall be authorized to reconstruct, improve, repair or maintain any system of improvements of any diking, drainage or sewerage improvement district under the laws of the state of Washington, the board of county commissioners of the county in which such district is situated, on behalf of such district may consent to and permit the United States, or any agency thereof, to perform any work or service upon or with regard to such district's system of improvements which shall by the board be found to be for the benefit of such district and the property therein, or, if the enlargement, betterment or other improvement of such district's system of improvements, or the performance of extraordinary maintenance work upon or with respect to its existing system of improvements shall have been authorized, the board may contract, on behalf of said district, upon such terms as may be agreed upon by the United States and the board for the performance of the work so authorized by said corps of engineers, or other agency of the United States. No bond shall be required by the district for any work performed by or under the supervision of said corps of engineers, or other agency of the United States.

[1949 c 175 § 1; RRS § 4459-50. Formerly RCW 85.12.010 and 85.12.020.]

RCW 85.12.030 Disposition of federal aid funds.

If at any time, whether prior or subsequent to the making of any contract authorized by the preceding section, there shall be made available and paid to a district fund appropriated by the congress of the United States to pay the costs and expenses of reconstruction, improvement, repair or maintenance of the district's system of improvements or any part thereof, said funds shall be paid into the district's maintenance or construction fund, according as the work is maintenance or new construction, and thereafter used and disbursed upon the order of the board,

provided that if the district shall have theretofore issued extraordinary maintenance warrants or maintenance bonds or construction bonds, said funds shall be used to pay and retire said bonds or warrants to the extent of said funds. When all said warrants or bonds have been paid, the assessment levied to pay said warrants or bonds, or those installments of such assessment not then due and payable, shall be canceled. If the funds made available and paid to the district by the United States shall be more than sufficient to pay and retire all then outstanding warrants or bonds issued to pay the cost of the particular work, whether maintenance or new construction, then the excess of such federal aid funds, up to the amount of the total of the assessments to pay for such work theretofore paid, shall be paid by the treasurer to those who have paid such assessment or assessments in the proportion that the total of all such assessments paid by any one bears to the total of all such assessments theretofore paid, and any balance of such federal aid funds remaining shall become and be part of the maintenance fund of the district. Any assessment or installment of assessment not canceled under the provisions hereof, or any balance thereof which when collected shall not be required for the payment of interest or principal of any of said warrants or bonds, shall, after all said warrants or bonds have been paid, be paid into and become part of the maintenance fund of the district.

[1949 c 175 § 2; RRS § 4459-51.]

Chapter 85.15 RCW
DIKING, DRAINAGE, SEWERAGE IMPROVEMENT DISTRICTS--1967 ACT

Sections

85.15.010	Declaration of purpose.
85.15.020	Definitions.
85.15.030	Property roll--Basis and requisites--Separate levies for prior indebtedness.
85.15.040	Public hearing--Notice, publication.
85.15.050	Written objections--Filing--Grounds--Waiver.
85.15.060	Reexamination of properties on roll--Adjustment, periodic revision, of valuations.
85.15.070	Roll constitutes valuations against which levy made and collected--Hearing on adjustments.
85.15.080	Roll and proceedings conclusive--Remedies.
85.15.090	Review by superior court--How taken.
85.15.100	Review by superior court--Transcript--Contents--Filing.
85.15.110	Review by superior court--Filing fees--Bond--Priority of cause.
85.15.120	Review by superior court--Scope--Judgment.
85.15.130	Appellate review.
85.15.140	Levy is for continuous benefits to protected property.
85.15.150	Annual estimate of costs--Levy added to general taxes--Delinquencies--Disposition of revenue.
85.15.160	Emergency expenditures--Warrants.
85.15.170	Concurrent use of other methods of raising revenue.

RCW 85.15.010 Declaration of purpose.

The maintenance, enlargement and extension of diking, drainage and sewerage improvement districts formed under chapter 85.08 RCW is essential to the public welfare and economy of the state. The influx of population and changes in land use since many such districts were formed, has made obsolete, expensive and unjust the method used under existing law to provide funds for the operation of such districts and for the maintenance and expansion of their systems of improvement.

[1967 c 184 § 2.]

Notes:

Severability--1967 c 184: See note following RCW 85.05.610.

RCW 85.15.020 Definitions.

As used in this chapter:

"District" means a diking, drainage or sewerage improvement district organized under chapter 85.08 RCW.

"Maintenance" means and includes not merely operating expenses and such upkeep and other work commonly classed as maintenance as shall be necessary to restore and preserve the district's systems of improvement and the machinery and equipment operated in connection therewith in the same or as good condition as when originally constructed and installed, but also the making of such changes in and betterments to the original works, improvements and installations as shall, subject to approval of the board of county commissioners, be by the board deemed necessary to put the systems of improvements into such condition as will provide protection and services as contemplated and intended by the original construction and any enlargement and extensions thereof thereafter made.

[1967 c 184 § 3.]

RCW 85.15.030 Property roll--Basis and requisites--Separate levies for prior indebtedness.

To operate under this chapter, the board of commissioners of the improvement district shall cause to be prepared and filed with the board of county commissioners a property roll. The roll shall contain: (1) A description of all properties benefited and improvements thereon which receive protection and service from the systems of the district with the name of the owner or the reputed owner thereof and his address as shown on the tax rolls of the assessor or treasurer of the county wherein the property is located and (2) the determined value of such land and improvements thereon as last assessed and equalized by the assessor of such county or counties. Such assessed and equalized values shall be deemed prima facie to be just, fair and correct valuations against which annual taxes shall be levied for the operation of the district and the maintenance and expansion of its facilities.

If property outside of the limits of the original district are upon the roll as adopted ultimately, and the original district has outstanding bonds or long-term warrants, the board of

county commissioners shall set up separate dollar rate levies for the full retirement thereof.

[1973 1st ex.s. c 195 § 111; 1967 c 184 § 4.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.15.040 Public hearing--Notice, publication.

When a property roll is filed with the county legislative authority, the county legislative authority shall hold a public hearing to determine whether the facts and conditions heretofore recited in this chapter as a prerequisite to its application do or do not exist, and shall give notice of hearing as follows:

The notice shall be published at least once a week for three consecutive weeks in a newspaper having general circulation in the area involved. The last publication shall be more than fifteen days prior to date of hearing.

[1985 c 469 § 75; 1967 c 184 § 5.]

RCW 85.15.050 Written objections--Filing--Grounds--Waiver.

Any person, owner or reputed owner having any interest in any property against which the board of county commissioners seeks to make a protection and service charge under this chapter, may object thereto. All such objections must be in writing and filed with the board of county commissioners before the hearing is commenced upon the roll containing such properties and must state clearly the grounds of such objection. Objections not made within this time and in this manner shall be deemed conclusively to have been waived.

[1967 c 184 § 6.]

RCW 85.15.060 Reexamination of properties on roll--Adjustment, periodic revision, of valuations.

The board of county commissioners may at any time reexamine the properties on any roll, and upon receipt of a petition from the board of supervisors of the district or the written request of a property owner shall do so. If it is found that the condition of such property or properties has changed so that such property should be eliminated from any rolls on file, or the valuation against which dollar rate is levied should be lowered, it shall so determine and enter an order adjusting the valuation as to such properties and shall certify and file a copy thereof with the treasurer of the county wherein the property is situated, and the treasurer shall alter and change the existing rolls accordingly. Valuations may be revised periodically to reflect changes in real property valuations by the county assessor.

[1973 1st ex.s. c 195 § 112; 1967 c 184 § 7.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.15.070 Roll constitutes valuations against which levy made and collected--Hearing on adjustments.

The roll approved and certified to the county officers by the board of county commissioners as in this chapter provided shall constitute the valuations of land, buildings and improvements furnished protection and services by the systems of the district against which valuation taxes shall be levied and collected annually in the same manner as general taxes for the continuing operations of the district and its systems. The valuations on said roll shall be subject to adjustment from time to time in the manner provided in RCW 85.15.060.

The board of county commissioners shall hold a hearing on such adjustments at the county seat at the time of equalization of real property assessments for the purpose of considering written objections to any revision of valuations filed at least ten days prior to the hearing and shall give published notice only of such hearing as provided in RCW 85.15.040.

[1973 1st ex.s. c 195 § 113; 1967 c 184 § 8.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.15.080 Roll and proceedings conclusive--Remedies.

Wherever any roll shall have been adopted by the board of county commissioners, the regularity, validity and correctness of the proceedings relating thereto shall be conclusive upon all parties, and it cannot in any manner be contested or questioned in any proceeding whatsoever by any person not filing written objections to the roll as provided in RCW 85.15.050 and appealing from the action of said board in confirming the roll in the manner and within the time in this chapter provided. No proceeding of any kind, except proceedings had throughout the process of appeal as in this chapter provided, shall be commenced or prosecuted or may be maintained, for the purpose of defeating or contesting any assessment or charge made through levies under this chapter, or the sale of any property to pay such charges: PROVIDED, That suit in injunction may be brought to prevent collection of charges of assessments or sale of property thereunder upon the following grounds and no other:

- (1) That the property charged or about to be sold does not appear upon the district roll, or
- (2) The charge has been paid.

[1967 c 184 § 9.]

RCW 85.15.090 Review by superior court--How taken.

The decision of the board of county commissioners upon any objection made within the

time and in the manner prescribed may be reviewed by the superior court of the county wherein the property in question is located, upon appeal thereto taken in the following manner: Any person aggrieved must file his petition for writ of review with the clerk of the superior court wherein the property is located within ten days after the roll affecting such aggrieved party was adopted by resolution, and serve a copy thereof upon the county treasurer. The petition shall describe the property in question, shall set forth the written objections which were made to the decision, and the date of filing of such objections, and shall be signed by such party or someone in his behalf. The court shall forthwith grant such petition if correct as to form and filed in accordance with this chapter.

[1967 c 184 § 10.]

RCW 85.15.100 Review by superior court--Transcript--Contents--Filing.

Within ten days from the filing of such petition for review, the county treasurer, unless the court shall grant additional time, shall file with the clerk of the superior court its certified transcript containing such portion of the roll as is subject to review, any written objections thereto filed with the board by the person reviewing before the roll was adopted, and a copy of the resolution adopting the roll.

[1967 c 184 § 11.]

RCW 85.15.110 Review by superior court--Filing fees--Bond--Priority of cause.

The county clerk shall charge the same filing fees for petitions for review as in civil actions. At the time of the filing of such a petition with the clerk, the appellant shall execute and file a bond in the penal sum of two hundred dollars, with at least two sureties, to be approved by the judge of the court, conditioned upon his prosecuting his appeal without delay and to guarantee all costs which may be assessed against him by reason of such review. The court shall, on motion of either party to the cause, with notice to the other party, set the cause for trial at the earliest time available to the court, fixing a date for hearing and trial without a jury. The cause shall have preference over all civil actions pending in the court except eminent domain and forcible entry and detainer proceedings.

[1967 c 184 § 12.]

RCW 85.15.120 Review by superior court--Scope--Judgment.

At the trial the court shall determine whether the board of county commissioners has acted within its discretion and has correctly construed and applied the law. If it finds that it has, the finding of the board shall be affirmed; otherwise it shall be reversed or modified. The judgment of the court may change, confirm, correct, or modify the values of the property in question as shown upon the roll, and a certified copy thereof shall be filed with the county treasurer, who shall change, modify, or correct the roll as and if required by the judgment.

[1967 c 184 § 13.]

RCW 85.15.130 Appellate review.

Appellate review may be sought as in other civil cases: PROVIDED, That review must be sought within fifteen days after the date of entry of the judgment of the superior court. The supreme court or the court of appeals may change, conform, correct, or modify the values of the property in question as shown upon the roll. A certified copy of any judgment of the supreme court or the court of appeals shall be filed with the county treasurer having custody of such roll, who shall thereupon change, modify, or correct such roll in accordance with such judgment as and if required.

[1988 c 202 § 78; 1971 c 81 § 163; 1967 c 184 § 14.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.15.140 Levy is for continuous benefits to protected property.

The dollar rate levies collected from time to time under this chapter are solely assessments for benefits received continuously by the protected properties, calculated in the manner specified in this chapter as a just and equitable way for all protected property to share the expense of such required protection and services.

[1973 1st ex.s. c 195 § 114; 1967 c 184 § 15.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.15.150 Annual estimate of costs--Levy added to general taxes--Delinquencies--Disposition of revenue.

The board of any improvement district proceeding under this chapter shall, on or before the first day of September of each year, make an estimate of the costs reasonably anticipated to be required for the effective functioning of the district during the ensuing year and until further revenue therefor can be made available, and shall cause its chairman or secretary to file the same with the board of county commissioners of the county containing the district and other benefited area. The board of county commissioners shall, on or before the first Monday in October next ensuing, certify the amount of the district's estimate, or such amount as it shall deem advisable, to the county treasurer. The amount so certified shall be applied by the regular taxing agencies against the benefit valuation of lands, buildings and improvements as shown by the then current complete roll of such properties certified to and filed with such county treasurer by the board of county commissioners. When thus levied, the amount of assessment produced thereby shall be added by the general taxing authorities to the general taxes against said lands and collected

therewith as a part thereof. If unpaid, any delinquencies in such assessments shall bear interest at the same rate and in the same manner as general taxes and they shall be included in and be made a part of any general tax foreclosure proceedings, according to the provisions of law with relation to such foreclosures. As assessment collections are made, the county treasurer shall credit the same to the funds of the district.

[1967 c 184 § 16.]

RCW 85.15.160 Emergency expenditures--Warrants.

In the case of an emergency or disaster occurring after the time of making the annual estimate of costs, declared to be such by resolution of the board, the board of the district may incur additional obligations and issue valid warrants therefor in excess of such estimate, in the manner provided by law for issuance of warrants by districts and the servicing thereof. All such warrants so issued shall be valid and legal obligations of the district and its taxable lands and improvements as shown upon the then current roll of the district filed with the county treasurer.

[1967 c 184 § 17.]

RCW 85.15.170 Concurrent use of other methods of raising revenue.

Any diking, drainage, or sewerage improvement district operating under this chapter shall not use concurrently the processes provided for raising revenue for maintenance purposes under any other law: PROVIDED, That any other method of raising such revenue provided by law may be used concurrently for the sole purpose of extinguishing indebtedness incurred before the district adopts the procedures of this chapter, and no funds raised hereunder shall be used to pay such prior indebtedness.

[1967 c 184 § 18.]

**Chapter 85.16 RCW
MAINTENANCE COSTS AND LEVIES--IMPROVEMENT DISTRICTS**

Sections

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RCW 85.16.010 Definitions.

As used in this chapter:

- (1) "Appraisers" means the board of appraisers;
- (2) "Supervisors" means the district board of supervisors;
- (3) "Board" means the board of county commissioners;
- (4) "Auditor" means the county auditor;
- (5) "Treasurer" means the county treasurer; and
- (6) "Maintenance", "maintenance of the system of improvements", "maintenance work",

and other terms of similar import, mean and include not merely operating expenses and such upkeep and other work commonly classed as maintenance as shall be necessary to restore and preserve the district's system of improvement and the machinery and equipment operated in connection therewith in the same or as good condition as when originally constructed and installed, but also: (a) The making of such changes in and betterments to the original works, improvements and installations as shall, subject to the approval of the board, be by the supervisors deemed necessary to put the system of improvements into such condition that it shall provide adequate drainage and protection from overflow for the lands within the district as contemplated and intended by the original construction and any enlargement and extension thereof thereafter made; and (b) all costs and expenses incident to any determination or redetermination of benefits and apportionment of costs made under the terms of this chapter.

[1949 c 26 § 1; Rem. Supp. 1949 § 4459-20.]

RCW 85.16.020 Maintenance estimate and levy.

On or before the first Monday in September in each year the supervisors of each diking, drainage or sewerage improvement district shall make and file with the board of the county containing such district, a statement and estimate in writing of the amount required for the maintenance of the system of improvements of said district for the ensuing fiscal year. The board shall, on or before the first Monday in October next ensuing, levy assessments for the amount of said estimate, or such amount as it shall deem advisable, upon the property within the district and against the state, the county containing such district, and the cities, towns and other municipal

corporations within such district in respect of all highways, roads and streets and other lands, improvements, and facilities chargeable therewith owned by them respectively within such district. Said assessments shall be levied in the same proportion as the assessments to pay the original cost of construction of said system of improvements: PROVIDED HOWEVER, That when a determination or redetermination of benefits accruing to the properties within the district from the maintenance of the district's system of improvements or from the maintenance of the district's diking system and drainage system separately shall have been made, as hereinafter in this chapter provided, then the assessments for maintenance shall be levied in proportion to the benefits accruing to each piece or parcel of property and improvements benefited according to the latest determination of such benefits. Each such levy as made shall be certified by the auditor to the treasurer, who shall extend the same upon the district assessment roll.

[1949 c 26 § 2; Rem. Supp. 1949 § 4459-21.]

RCW 85.16.030 Excess expenditures.

In maintaining a system of improvements of any such district the supervisors thereof may at any time, with the approval of the county legislative authority and upon determination by such county legislative authority that an emergency exists, make expenditures in excess of the last annual maintenance assessments theretofore made, which excess amount or amounts shall in such event be included in the maintenance assessments for the succeeding year except as otherwise herein provided.

[1986 c 278 § 33; 1983 c 167 § 197; 1949 c 26 § 3; Rem. Supp. 1949 § 4459-22. Formerly RCW 85.16.030, 85.16.040, part and 85.16.050.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 85.16.060 Determination of special benefits--Hearing.

At any time and from time to time, after completion of the original construction of any such district's system of improvements or after the completion of any alteration, reduction, enlargement, addition to, or other improvement of the system not constituting maintenance, as herein defined, the board may upon their own initiative, or upon petition filed by at least ten percent of the total number of owners of property within the district subject to assessments for maintenance, as shown by the latest assessment roll of the district shall, fix a date for and hold a hearing at the county seat for the purpose of determining or redetermining the special benefits accruing from the maintenance of the district's system of improvements to all property benefited thereby.

[1961 c 16 § 2. Prior: 1951 c 63 § 1; 1949 c 26 § 4, part; Rem. Supp. 1949 § 4459-23, part.]

RCW 85.16.070 Notice of hearing.

Notice of the hearing shall be given by publication in the official county newspaper and in such other newspaper published in or near the district as the county legislative authority may in its discretion direct, once a week for two consecutive weeks, the last publication of which shall be not less than seven nor more than fourteen days before the date of the hearing. Also, the county legislative authority shall serve by mail, at least ten days before the hearing, upon the commissioner of public lands of the state two copies of the published notice of the hearing together with a statement showing the amount of benefits determined by the appraisers in respect of each parcel of state, school, granted, or other lands owned by the state in the district, and shall similarly serve notice of the hearing upon the secretary of transportation, with a statement showing the amount of benefits determined by the appraisers in respect of any state primary or secondary highways within the district.

[1984 c 7 § 378; 1949 c 26 § 6; Rem. Supp. 1949 § 4459-25.]

Notes:

Reviser's note: The powers and duties of the commissioner of public lands have been transferred to the department of natural resources; see 1957 c 38 §§ 1, 13; RCW 43.30.010, 43.30.130.

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 85.16.080 Appraisal of special benefits.

At or within two weeks of the time of fixing the date for such hearing the board shall appoint three qualified appraisers, at least one of whom shall be a resident of the county in which said district is situated, who shall qualify as provided in RCW 85.08.360. Thereupon said appraisers shall proceed immediately to carefully examine the district's system of improvements and the public and private property within the district, and fairly, justly and equitably determine and apportion the special benefits which will accrue from the maintenance of the district's system of improvements to each piece or parcel of privately and publicly owned land, together with the buildings and other permanent improvements thereon, and to the state, county, cities, towns and other municipal corporations for their roads and streets and other property within the district. The fact that any such property shall be exempt from general taxes shall not exempt the same from the provisions hereof.

[1961 c 16 § 3. Prior: 1949 c 26 § 4, part; Rem. Supp. 1949 § 4459-23, part.]

RCW 85.16.090 Factors to be considered in making appraisal--Report and schedule.

The appraisers shall carefully consider and take into account all factors, situations and conditions which lawfully may be taken into consideration as bearing upon and determining such benefits and to that end may make such investigations, hold such hearings, and receive such evidence as they may deem proper and shall file their sworn report, with a complete schedule of all property within the district and the special benefits determined by them as accruing to each piece and parcel thereof, not less than twenty days prior to the date fixed for the hearing by the board.

[1949 c 26 § 5; Rem. Supp. 1949 § 4459-24. Formerly RCW 85.16.090 and 85.16.100.]

RCW 85.16.110 Separate appraisals and schedules for diking and drainage benefits.

In a district which functions both as a diking and a drainage improvement district, the appraisers, if so directed in the order of the board appointing them, shall determine separately, in accordance with RCW 85.16.060 and 85.16.080, the special benefits accruing to the various properties within the district from the maintenance of the diking system and from the maintenance of the drainage system, and in such case their report shall contain separate schedules of the respective benefits accruing from the maintenance of the diking and drainage systems of improvement considered separately and, so far as may be, independently of each other.

[1961 c 16 § 4; 1949 c 26 § 7; Rem. Supp. 1949 § 4459-26.]

RCW 85.16.115 Determining special benefit to portion of lot, tract, or parcel.

When any person applies to the county treasurer to pay the diking, drainage or sewerage improvement district assessments upon a portion of a lot, tract or parcel upon which special benefits have been confirmed, the county treasurer shall refer such matter to the county engineer for investigation. The county engineer shall apportion the total benefits found as to such lot, tract or parcel between the portions thereof in such manner as may be fair, just and equitable taking into account all factors, situations and conditions which may be lawfully taken into consideration in determining such special benefits. Unless the several owners interested in said lot, tract or parcel assent to the apportionment so made, the county engineer shall give notice to the apportionment by mail to them, if known. Upon assent of the interested owners or after the expiration of five days from the date of notice without the filing of a written protest to the apportionment, the county engineer shall certify in writing the apportioned benefit valuations to the county treasurer. The county treasurer, upon receipt of such certification, shall accept payment and issue receipt on the certified apportionment. If a written protest to such apportionment is filed with the county treasurer, the matter shall be heard by the county commissioners at their next regular session for final apportionment and the county treasurer shall accept and receipt for such assessments as determined and ordered by the county commissioners.

[1951 c 63 § 4.]

Notes:

County road engineer: Chapter 36.80 RCW.

District engineer: RCW 85.08.010.

RCW 85.16.120 Apportionment of levy for extraordinary expenditures--Appraisal and hearing.

Whenever the board shall provide that a levy to meet extraordinary maintenance

expenditures shall be spread over a term of years and warrants or bonds issued as provided in RCW 85.16.030, said board shall fix a date for and hold a hearing and appoint appraisers as provided in RCW 85.16.060 and 85.16.080. Said appraisers, in addition to discharging the duties imposed upon the appraisers by RCW 85.16.060, 85.16.080 and 85.16.090, shall: (1) Apportion the estimated costs of such extraordinary maintenance work to the properties within the district in proportion to the benefits accruing to said properties from the maintenance of the district's system of improvements as determined by them; and (2) file a complete schedule of said apportionment of costs with the board.

[1961 c 16 § 5; 1949 c 26 § 8; Rem. Supp. 1949 § 4459-27.]

RCW 85.16.130 Conduct of hearing on appraisers' report--Correction, etc., of schedules.

At the hearing upon the report of the appraisers, which may be adjourned from time to time until finally completed, the board shall carefully examine and consider the special benefits and the apportionment of estimated costs determined by the appraisers and reported in the schedule or schedules, and any objections thereto which shall have been made in writing and filed with the board on or prior to ten o'clock a.m. of the date fixed for such hearing. Each objector shall be given reasonable time and opportunity to submit evidence and be heard on the merits of his objections. At the conclusion of such hearing, the board shall so correct, revise, raise, lower, change or modify such schedule or schedules, or any part thereof, or strike therefrom any property not specially benefited, as to said board shall appear equitable and just. The board shall cause the clerk of the board to enter on each such schedule or schedules all such additions, cancellations, changes and modifications made by it.

[1949 c 26 § 9; Rem. Supp. 1949 § 4459-28. Formerly RCW 85.16.130 and 85.16.140.]

RCW 85.16.150 Approval of schedules--Separate funds for diking, drainage systems.

When the board shall have determined that the schedule or schedules of benefits and/or apportionment of costs as filed or as changed and modified by it are fair, just and equitable and, if estimated costs have been apportioned, that said benefits equal or exceed said costs apportioned, the members of the board approving the same shall sign said schedule or schedules and cause the clerk of the board to attest their signatures under his seal, and shall enter an order in the journal approving and confirming the final determination of such benefits and apportionment of costs and all proceedings leading thereto and in connection therewith. If separate schedules be established for maintenance of the diking system and of the drainage system, the board shall by order establish two separate maintenance funds, one for the maintenance of the diking system and one for the maintenance of the drainage system.

[1949 c 26 § 10; Rem. Supp. 1949 § 4459-29.]

RCW 85.16.160 Roll of benefits--Benefits to be basis of levies.

Upon the approval and final determination of benefits the auditor shall immediately prepare a completed roll thereof, which shall contain a copy of the order of the board approving and confirming said benefits as finally determined, and shall deliver said roll to the treasurer. Said benefits shall be the basis for the apportionment and collection of maintenance levies thereafter made by the board.

[1949 c 26 § 11; Rem. Supp. 1949 § 4459-30.]

RCW 85.16.170 Levy for extraordinary expenditures--Roll.

Upon the approval and final determination of the apportionment of estimated costs of extraordinary maintenance expenditures as provided in RCW 85.16.120 and 85.16.130, the board shall levy the amounts so apportioned against all the properties benefited and the amounts assessed against the state, county, cities and towns, and other municipal corporations benefited, and the auditor shall immediately prepare a completed roll thereof, which shall contain a copy of the order of the board approving and confirming said apportionment of estimated costs as finally determined and fixing and levying the assessments therefor, and shall deliver said roll to the treasurer for collection in accordance with the order of the board.

[1949 c 26 § 12; Rem. Supp. 1949 § 4459-31.]

RCW 85.16.180 Authorizing extraordinary work--Temporary construction warrants.

The county legislative authority shall thereupon enter an order authorizing the contemplated extraordinary maintenance work to be done and authorizing the issuance of temporary construction warrants to pay the cost of said work as it progresses, which warrants may bear interest at such rate or rates of interest as the county legislative authority shall determine. Warrants to pay the costs of such extraordinary maintenance may be issued and sold at one time or from time to time and in such series and amounts as may be found practicable and as determined by the board.

[1986 c 278 § 34; 1983 c 167 § 198; 1970 ex.s. c 56 § 92; 1969 ex.s. c 232 § 54; 1949 c 26 § 13; Rem. Supp. 1949 § 4459-32. Formerly RCW 85.16.040 and 85.16.180.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 85.16.190 Judicial review--Regularity, validity of proceedings.

The decision of the board upon any objections to the determination of benefits and/or apportionment of costs and/or the levy of the assessments therefor, made within the time and in the manner prescribed in RCW 85.16.130, may be reviewed by the superior court of the county

in which the district is situated and thereafter by the supreme court or the court of appeals within the time and in the manner and upon the conditions, so far as applicable, provided in RCW 85.08.440, with respect to appeals from and appellate review of the board's apportionment of the cost of construction of the district's system of improvements. The provisions of RCW 85.08.450, shall be controlling as to the regularity, validity, and conclusiveness of all the proceedings hereunder.

[1988 c 202 § 79; 1971 c 81 § 164; 1949 c 26 § 14; Rem. Supp. 1949 § 4459-33.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.16.200 Redetermination of special benefits--Hearing.

Whenever, after the determination of special benefits accruing from the maintenance of the district's system of improvements, it appears to the board from a petition filed by the affected property owner or owners or otherwise, that by reason of permanent improvements or additions made, removed, abandoned or destroyed by fire or other casualty, or of other changes in the character or condition of the property, the benefits theretofore determined in respect to any one or more pieces or parcels of property are no longer fair, just and equitable, then the board shall appoint three appraisers who shall qualify as in RCW 85.08.360 hereof. Said appraisers shall proceed immediately to carefully examine the pieces or parcels of property as to which since the last determination of special benefits thereto there have been permanent improvements or additions made, removed, abandoned or destroyed by fire or other casualty or other changes in the character or condition of the property. Said appraisers shall file their sworn report with the board setting forth the special benefits determined by them as accruing to each piece and parcel of property examined by them not less than ten days prior to the date of hearing. The board shall hold a hearing thereon at the county seat at the time of equalization of the real property assessment and shall give notice thereof as provided in RCW 85.16.070.

[1951 c 63 § 2; 1949 c 26 § 15; Rem. Supp. 1949 § 4459-34.]

RCW 85.16.210 Conduct of hearing on special benefits--Modification of schedules--Judicial review.

At such hearing, which may be adjourned from time to time as may be necessary to give all persons interested or affected a reasonable opportunity to be heard, and after consideration of all evidence offered and all factors, situations and conditions bearing upon or determinative of the benefits accruing and to accrue to such pieces or parcels of property, the board shall correct, revise, raise, lower, or otherwise change or confirm the benefits as theretofore determined, in respect of such pieces or parcels of property, as to it shall seem fair, just and equitable under the circumstances, and thereafter such proceedings shall be had with respect to the confirmation or determination of the benefits and making and filing of a roll thereof, as are in RCW 85.16.130, 85.16.150 and 85.16.160 provided. Any property owner affected by any change thus made in the

determination of benefits accruing to his property who shall have appeared at the hearing by the board and made written objections thereto as provided in RCW 85.16.130, may appeal from the action of the board to the superior court and seek appellate review by the supreme court or the court of appeals, within the time, in the manner and upon the conditions, so far as applicable, provided in RCW 85.08.440, with respect to appeals from the order of the board confirming the apportionment of the original cost of construction.

[1988 c 202 § 80; 1971 c 81 § 165; 1949 c 26 § 16; Rem. Supp. 1949 § 4459-35.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.16.220 Other provisions shall apply--Exceptions.

The provisions of *RCW 85.08.280, 85.08.310, 85.08.320, 85.08.420, 85.08.430, and 85.08.480 through 85.08.520, shall be deemed and hereby are made a part of this chapter insofar as they may be applicable hereto, except that the unpaid assessments or installments thereof, which may have been levied for extraordinary maintenance costs as provided in RCW 85.16.170, shall bear interest at a rate determined by the county legislative authority.

[1981 c 156 § 25; 1949 c 26 § 17; Rem. Supp. 1949 § 4459-36.]

Notes:

***Reviser's note:** RCW 85.08.280 was repealed by 1986 c 278 § 46.

RCW 85.16.230 Erroneous assessment--Correction.

Whenever any payer of a diking, drainage, or sewerage improvement district maintenance assessment believes that, through obvious error in name, number, description, amount of benefit valuation, double assessment, or extension, or other obvious error, property on which he has paid an assessment has been erroneously assessed, he may pay such assessment under protest. If, within thirty days after such payment under protest, he files with the board a written verified petition setting out his name, address and legal description of the property, the nature of the obvious error alleged to have been made, and the date and amount of any assessment paid thereon, the board shall cause such claim to be investigated. If upon investigation any assessment is found to be erroneous through obvious error, the board shall order such assessment to be corrected if no bond or long term warrant issue is affected. Where correction is ordered of an erroneous assessment already collected, the auditor, upon receipt of a certified copy of the board's order of correction, shall refund to the person paying the assessment the difference between the correct assessment and the erroneous assessment, plus legal interest on such difference from date of payment, by a warrant drawn on the maintenance fund of the district.

[1951 c 63 § 3.]

RCW 85.16.900 Severability--1949 c 26.

The adjudication of invalidity of any section, clause or part of a section of this act shall not impair or otherwise affect the validity of this act as a whole, or any other part hereof.

[1949 c 26 § 19.]

Chapter 85.18 RCW
LEVY FOR CONTINUOUS BENEFITS--DIKING DISTRICTS

Sections

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RCW 85.18.005 Declaration of purpose.

The state declares that it has an interest in protecting and preserving productive land and buildings needed to make business function continuously. Where organized diking districts, through their improvements, have reclaimed land or protected it from overflow and have enabled erection of improvements thereon or have furnished such land and buildings protection against flood water, it is necessary to provide a just and equitable method to enable such diking districts continuously to function effectively. It is declared that there is a direct relationship, where such conditions exist, between the continuous functioning of such districts and the fair value of the lands and buildings thereon, or to be erected thereon, thus afforded protection.

[1951 c 45 § 1.]

RCW 85.18.010 Levy for continuous benefits authorized--Base benefits.

When any diking district has been organized and the improvements made afford protection to land and buildings within such district against damage or destruction from overflow waters in that the level of the land and of the foundational structures of buildings thereon is below the water level at flood or high tide stages of the waters, fresh or salt, against which such district improvements furnished protection, the board of diking commissioners of such district may, under the procedure established in this chapter, determine such fact and by resolution so declare; and may provide that the cost of continued functioning of the district shall be paid through levies of dollar rates made and collected according to this chapter against the land and buildings thus protected, based upon the determined base benefits received by such land and buildings.

[1973 1st ex.s. c 195 § 115; 1951 c 45 § 2.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.18.020 Roll of protected property.

To operate under this chapter, the board shall cause to be prepared and filed with it a roll containing descriptions of the land and buildings thereon within the district to which its improvements furnish the nature of protection set forth in RCW 85.18.010. The roll shall show descriptions of the land and the name of its owner, or reputed owner, and such owner's address, as shown upon the tax roll of the treasurer of the county wherein the property is located, and the determined value of such land and any buildings thereon as last assessed and equalized by the taxing agencies of such county.

[1951 c 45 § 3.]

RCW 85.18.030 Hearing on roll--Determining continuous base benefit.

After the roll is prepared the board shall give notice of a time and place at which the board will hold a public hearing to determine whether the facts and conditions heretofore recited in this chapter as a prerequisite to its application do or do not exist, and if so found to exist by said board at said hearing, then the board shall by resolution so declare. The notice shall also state that at said hearing, or any continuance thereof, the board will sit to consider said roll and to determine the continuous base benefits which each of the properties thereon are receiving and will receive from the continued operation and functioning of such district, which shall in no instance exceed one hundred percent of the true and fair value of such property in money, will consider all objections made thereto or to any part thereof, and will correct, revise, lower, change, or modify such roll as shall appear just and equitable; that when correct benefits are fixed upon said roll by said board, it will adopt said roll by resolution as establishing, until modified as hereinafter provided, the continuous base benefit to said protected lands and buildings against which will be levied and collected dollar rates to provide funds for the

continuous functioning of said district.

[1973 1st ex.s. c 195 § 116; 1951 c 45 § 4.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.18.040 Notice of hearing.

The notice of the time and place of hearing shall be given to any owner, or reputed owner, of the property which is listed on the roll as aforesaid, by mailing a copy thereof at least thirty days before the date fixed for the hearing to the owner or owners at his or their address as shown on the tax rolls of the county treasurer for the property described. In addition thereto, the notice shall be published at least once a week for three consecutive weeks in a newspaper of general circulation in the district. At least fifteen days must elapse between the last date of publication thereof and the date fixed for the hearing.

[1985 c 469 § 76; 1951 c 45 § 5.]

RCW 85.18.050 Procedure on hearing--Objections.

At said hearing, or adjournments thereof, the board shall review said roll and determine the continuous base benefits to land and buildings furnished continuous protection by the improvement system of the district; hear objections to the adoption of said roll; correct, revise, change, modify or set aside such roll, or any part thereof, as to the board shall appear equitable and just; and then adopt the same by resolution. All objections to this or any subsequent roll must be in writing and filed with the board during the hearing before the roll is adopted and must state clearly the grounds of objection. Objections not made within the time and in the manner herein prescribed shall be conclusively presumed to have been waived.

[1951 c 45 § 6.]

RCW 85.18.060 Additional roll as to particular property--Procedure.

The board shall, from time to time, examine the properties within said district, and if it finds that any protected land or buildings thereon have been omitted from the existing roll, or new buildings have been added to lands, or the condition of land or buildings has changed, and in the initial judgment of the board such land or the buildings thereon was such that it was furnished the protective benefits of the improvements of the district, the board shall cause at each such time an additional roll of such property to be filed with it, and hold a hearing to determine and make such corrections, additions, alterations and modifications of the benefits to such property only, and to hear any objections filed as to such property only. The board shall give notice of such hearing to the owner, or reputed owner, of the property involved, at the address of such owner as then shown on the tax rolls of the treasurer of the county wherein the property is

located, in the same way and manner as herein provided for consideration of the original roll, but such notice need not be published.

At the hearing, or any adjournment thereof, the board shall have power to correct, revise, change, modify, or set aside such roll, or any part thereof, as shall be deemed just and equitable, and then adopt the same by resolution.

[1951 c 45 § 7.]

RCW 85.18.070 Roll to be certified and filed.

When any roll or additional or supplemental roll be adopted by the board of commissioners, the same shall be certified to, and filed with, the auditor of the county wherein the property contained on said roll is situated, and shall supplement said original roll.

[1951 c 45 § 8.]

RCW 85.18.080 Roll to provide basis for levy.

Until further modified, amended, or changed by an additional or supplemental roll certified to the county auditor after the foregoing procedure is had, the original roll, as modified or supplemented, if the same is done, shall serve as the base of benefits to the land and buildings protected by the improvement system of said district against which dollar rate is levied and collected from time to time for the continued functioning of said diking district.

[1973 1st ex.s. c 195 § 117; 1951 c 45 § 9.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.18.090 Roll and proceedings conclusive--Exceptions--Right to injunction.

Whenever any roll shall have been adopted by the board of commissioners, the regularity, validity and correctness of the proceedings relating thereto shall be conclusive upon all parties, and it cannot in any manner be contested or questioned in any proceeding whatsoever by any person not filing written objections to such roll as provided in RCW 85.18.050 and appealing from the action of the board in confirming such roll in the manner and within the time in this chapter provided. No proceeding of any kind, except proceedings had through the process of appeal as in this chapter provided, shall be commenced or prosecuted or may be maintained, for the purpose of defeating or contesting any assessment or charge made through levies under this chapter, or the sale of any property to pay such charges: PROVIDED, HOWEVER, That suit in injunction may be brought to prevent collection of charges of assessments or sale of property thereunder upon the following grounds and no other:

(1) That the property charged or about to be sold does not appear upon the district roll filed with the county auditor, or

(2) The charge has been paid.

[1951 c 45 § 10.]

RCW 85.18.100 Review by superior court--How taken.

The decision of the board of commissioners upon any objection made within the time and in the manner prescribed may be reviewed by the superior court of the county wherein the property in question is located, upon appeal thereto taken in the following manner: Any person aggrieved must file his petition for writ of review with the clerk of the superior court wherein the property is located within ten days after the roll affecting such aggrieved party was adopted by resolution, and serve a copy thereof upon the commissioners. The petition shall describe the property in question, set forth the written objections which were made to the decision, the date of filing of such objections, and be signed by such party or one in his behalf. The court shall forthwith grant such petition if correct as to form and filed in accordance with this chapter.

[1951 c 45 § 11.]

RCW 85.18.110 Review by superior court--Transcript--Contents--Filing.

Within ten days from the filing of such petition for review, the commission, unless the court shall grant additional time, shall file with the clerk of such court its certified transcript containing such portion of the roll as is subject to review, any written objections thereto filed with the board by the person reviewing before said roll was adopted, and a copy of the resolution adopting the roll.

[1951 c 45 § 12.]

RCW 85.18.120 Review by superior court--Filing fee--Bond--Priority of cause.

The county clerk shall charge the same filing fees for petitions for review as in civil actions. At the time of the filing of such petition with the clerk, the appellant shall execute and file a bond in the penal sum of two hundred dollars, with at least two sureties, to be approved by the judge of said court, conditioned upon his prosecuting his appeal without delay and to guarantee all costs which may be assessed against him by reason of such review. The court shall, on motion of either party to the cause, with notice to the other party, set said cause for trial at the earliest time available to the court, fixing a date for hearing and trial without a jury. Said cause shall have preference over all civil actions pending in said court except eminent domain and forcible entry and detainer proceedings.

[1951 c 45 § 13.]

RCW 85.18.130 Review by superior court--Scope--Judgment.

At the trial the court shall determine whether the board has acted within its discretion and

has correctly construed and applied the law. If it finds that it has, the finding of the board shall be affirmed; otherwise it shall be reversed or modified. The judgment of the court may change, confirm, correct, or modify the values of the property in question as shown upon the roll, and a certified copy thereof shall be filed with the county auditor, who shall change, modify or correct as and if required.

[1951 c 45 § 14.]

RCW 85.18.140 Appellate review.

Appellate review may be sought as in other civil cases: PROVIDED, HOWEVER, That review must be sought within fifteen days after the date of entry of the judgment of the superior court. The supreme court or the court of appeals, on such appeal, may change, confirm, correct or modify the values of the property in question as shown upon the roll. A certified copy of any judgment of the supreme court or the court of appeals shall be filed with the county auditor having custody of such roll, who shall thereupon change, modify, or correct such roll in accordance with such decision if required.

[1988 c 202 § 81; 1971 c 81 § 166; 1951 c 45 § 15.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.18.150 Levy is for continuous benefits only.

The dollar rate levy returns collected from time to time under this chapter are solely assessments for benefits received continuously by the protected properties, calculated in the manner specified in this chapter as a just and equitable way for all protected property to share the expense of such required protection.

[1973 1st ex.s. c 195 § 118; 1951 c 45 § 16.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.18.160 Annual estimate of costs--Levy as part of general taxes.

The board of commissioners of any diking district proceeding under this chapter shall, on or before the first day of November of each year, make an estimate of the costs reasonably anticipated to be required for the effective functioning of such district during the ensuing year and until further revenue therefor can be made available, and cause its chairman or secretary to certify the same on or before said date to the county auditor, and the amount so certified shall be levied by the regular taxing agencies against the base benefits to the lands and buildings within such district as shown by the then current complete roll of such properties and the determined benefits thereto as therefore certified to and filed with such county auditor by the commissioners

of such district. When thus levied, the amount of assessment produced thereby shall be added by the general taxing authorities to the general taxes against said lands and collected therewith as a part thereof. If unpaid, any delinquencies in such assessments shall bear interest at the same rate and in the same manner as general taxes and they shall be included in and be made a part of any general tax foreclosure proceedings, according to the provisions of law with relation to such foreclosures. As assessment collections are made, the county treasurer shall credit the same to the funds of such district.

[1951 c 45 § 17.]

RCW 85.18.170 Emergency expenditures--Warrants.

In the case of an emergency or disaster not in contemplation at the time of making the annual estimate of costs, declared to be such by resolution of such board, the diking commissioners may incur additional obligations and issue valid warrants therefor in excess of such estimate, in the manner provided by law for issuance of warrants by diking districts and the servicing thereof, and all such warrants so issued shall be valid and legal obligations of such district and its taxable lands and improvements as shown upon the then current roll of said district filed with the county auditor.

[1951 c 45 § 18.]

RCW 85.18.180 Levy is exclusive method for raising revenue--Exception.

Any diking district operating under this chapter shall not use the processes provided for raising revenue under any other law: PROVIDED, That any such other method of raising revenue provided by law may be used concurrently for the sole purpose of extinguishing indebtedness incurred before the district adopts the procedure of this chapter, and no funds raised hereunder shall be used to pay such prior indebtedness.

[1951 c 45 § 19.]

RCW 85.18.900 Severability--1951 c 45.

Should any section or provision of this act be declared unconstitutional or ineffectual, such action shall not affect or nullify any other provision or section thereof.

[1951 c 45 § 20.]

Chapter 85.20 RCW

REORGANIZATION OF DISTRICTS INTO IMPROVEMENT DISTRICTS--1917 ACT

Sections

85.20.010 Reorganization authorized.
85.20.020 Petition to reorganize--Contents.

85.20.030	Elections--Notice--Publication--Costs.
85.20.050	Reorganized district--Board--Indebtedness not affected.
85.20.070	Refunding bonds.
85.20.120	Sale and issuance of refunding bonds.
85.20.140	Powers of board.
85.20.150	Extensions to compensate for inadequate benefits--Payment.

RCW 85.20.010 Reorganization authorized.

Any drainage district or diking district organized under the provisions of chapter 115 or chapter 117 of the Laws of 1895, and the acts amendatory thereof, may be reorganized as a drainage improvement district or a diking improvement district, upon proceedings had in accordance with the provisions of this chapter.

[1917 c 131 § 1; RRS § 4347. FORMER PART OF SECTION: 1933 c 182 § 1, now codified as RCW 85.22.010.]

Notes:

Reviser's note: Chapter 115, Laws of 1895 referred to herein is the basic diking district act codified as chapter 85.06 RCW, Part I, and chapter 117, Laws of 1895 is the basic drainage district act codified as chapter 85.05 RCW.

RCW 85.20.020 Petition to reorganize--Contents.

For the purpose of securing such reorganization, a petition shall be presented to the clerk of the board of county commissioners of the county in which such district is located, at a regular or special meeting of the board. The petition shall be signed by the board of commissioners of the district and shall state the number of the district seeking to reorganize, and shall pray that such district be reorganized as a drainage or a diking improvement district.

[1917 c 131 § 2; RRS § 4348. FORMER PART OF SECTION: 1933 c 182 § 2 now codified as RCW 85.22.020.]

RCW 85.20.030 Elections--Notice--Publication--Costs.

Whenever a petition is presented as provided in RCW 85.20.020, the county legislative authority shall order an election to be held to determine if the district shall be reorganized. The county legislative authority shall specify the election date which may or may not be at the normal special district general election. Notice of the election shall be posted and published, and the election shall be conducted, as for any special district election. The notice shall state the number of the district so petitioning to reorganize, the place where and the time when the election is to be held. The auditor shall certify the results of the election to the county legislative authority. If the proposition to reorganize the district is approved by a simple majority vote of the voters voting on the proposition, the district shall be reorganized as either a diking improvement district or drainage improvement district upon the county legislative authority ordering the reorganization. The district shall be liable to the county for its costs incurred for the election.

[1985 c 396 § 48; 1917 c 131 § 3; RRS § 4349. FORMER PART OF SECTION: 1933 c 182 § 3 now codified as RCW 85.22.030.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.20.050 Reorganized district--Board--Indebtedness not affected.

The board of commissioners of the drainage or diking district shall constitute the board of supervisors of the reorganized district. From the entry of an order under RCW 85.20.030 reorganizing the district, such reorganized district, and its board of supervisors, shall have all the rights and powers of and be subject to all laws applicable to a diking or drainage improvement district, and such district so reorganized shall be dissolved without any further proceedings therefor. Notwithstanding such dissolution and reorganization, none of the outstanding bonds, warrants or other indebtedness of the district, shall be affected thereby; and all lands liable to be assessed to pay any of such bonds, warrants or other indebtedness shall remain liable to the same extent as if such reorganization had not been made, and any and all assessments theretofore levied or made against any such lands shall be and remain unimpaired and shall be collected in the same manner as if no such reorganization had been had. The legislative authority of the county in which such reorganized district is situated shall have all the powers possessed at the time of the reorganization by the board of commissioners of such district to levy, assess, and cause to be collected any and all assessments or charges against any of the lands within such district that may be necessary or required to provide funds for the payment of all the bonds, warrants and other indebtedness thereof.

[1985 c 396 § 49; 1917 c 131 § 5; RRS § 4351. FORMER PART OF SECTION: 1933 c 182 § 5, part, now codified in RCW 85.22.050. Formerly RCW 85.20.050, part and 85.20.060, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.20.070 Refunding bonds.

Whenever in any district reorganized under the provisions of this chapter any bonds issued prior to such reorganization shall become payable and the county legislative authority determines that it is in the interest of the property owners of the district to have refunding bonds issued, the county legislative authority may authorize the district to issue refunding bonds in accordance with chapter 85.38 RCW.

[1986 c 278 § 35; 1917 c 131 § 6; RRS § 4352. FORMER PART OF SECTION: 1933 c 182 § 6, now codified as RCW 85.22.060.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.20.120 Sale and issuance of refunding bonds.

Upon the expiration of thirty days from the first publication of the notice given by the treasurer as provided herein, the county legislative authority of the county in which all or the major part of the district is located may issue and sell refunding bonds of the district subject to chapter 85.38 RCW.

[1986 c 278 § 36; 1917 c 131 § 11; RRS § 4357. FORMER PART OF SECTION: 1933 c 182 § 11 now codified as RCW 85.22.110.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.20.140 Powers of board.

The board of county commissioners shall have all the powers possessed by the board of commissioners of any district reorganized under the provisions of this chapter prior to such reorganization, to levy assessments for the payment of the interest on any other bonds of the district not then payable and refunded under the provisions of this chapter, and to levy assessments to provide a sinking fund for the liquidation of such bonds at their maturity. Such assessments shall be called and collected in the manner provided by the law under which they were assessed, and such bonds shall be paid as provided by the law under which they were issued. Proper funds shall be established in the county treasury for the proceeds of the payments of such assessments, and such funds shall be applied to the payment of the bonds for the payment of which they were levied.

[1917 c 131 § 13; RRS § 4359. FORMER PART OF SECTION: 1933 c 182 § 13 now codified as RCW 85.22.130.]

RCW 85.20.150 Extensions to compensate for inadequate benefits--Payment.

Whenever in any district reorganized under the provisions of this chapter, extensions or additions are made to the system of improvements of the district to provide drainage or protection from overflow for lands previously found benefited and assessed for the construction of the original system of improvement which are not receiving benefits therefrom in proportion to the benefits found and the assessments levied against such lands, the costs of such extensions or additions shall be included as a cost of maintenance of the improvements of the district and shall be levied and collected in the manner provided for the levy and collection of such costs.

[1917 c 131 § 14; RRS § 4360. FORMER PART OF SECTION: 1933 c 182 § 14 now codified as RCW 85.22.140.]

Chapter 85.22 RCW

REORGANIZATION OF DISTRICTS INTO IMPROVEMENT DISTRICTS--1933 ACT

Sections

85.22.010	Reorganization authorized.
85.22.020	Petition to reorganize--Contents.
85.22.030	Elections--Notice--Publication--Costs.
85.22.050	Reorganized district--Commissioners retained, powers--Effect of reorganization.
85.22.060	Refunding bonds.
85.22.130	Powers of board.
85.22.140	Extensions to compensate for inadequate benefits--Payment.

RCW 85.22.010 Reorganization authorized.

Any diking district; drainage district; irrigation improvement district; intercounty diking and drainage district; diking, drainage, and/or sewerage improvement district; consolidated diking district, drainage district, diking improvement district, and/or drainage improvement district; or flood control district may reorganize as a drainage and irrigation improvement district or as a diking, drainage and irrigation improvement district in the manner provided in this chapter.

[1993 c 464 § 1; 1933 c 182 § 1; RRS § 4477-1. Formerly RCW 85.20.010, part.]

RCW 85.22.020 Petition to reorganize--Contents.

For the purpose of securing such reorganization, a petition shall be presented to the clerk of the board of county commissioners of the county in which such district is located, at a regular or special meeting of the board. The petition shall be signed by the board of commissioners of the district and shall state the number of the district seeking to reorganize, and shall pray that such district be reorganized as a drainage and irrigation improvement district or diking, drainage and irrigation improvement district.

[1933 c 182 § 2; RRS § 4477-2. Formerly RCW 85.20.020, part.]

RCW 85.22.030 Elections--Notice--Publication--Costs.

Whenever a petition is presented as provided in RCW 85.22.020, the county legislative authority shall order an election to be held to determine if the district shall be reorganized. The county legislative authority shall specify the election date which may or may not be the same as the regular special district general election. Notice of the election shall be posted and published, and the election shall be conducted, as for any special district election. The notice shall state the number of the district so petitioning to reorganize, the place where and the time when the election is to be held. The auditor shall certify the results of the election to the county legislative authority. If the proposition to reorganize the district is approved by a simple majority vote of the voters voting on the proposition, the district shall be reorganized as either a diking improvement district or drainage improvement district upon the county legislative authority ordering the reorganization. The district shall be liable to the county for its costs incurred for the

election.

[1985 c 396 § 50; 1933 c 182 § 3; RRS § 4477-3. Formerly RCW 85.20.030, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.22.050 Reorganized district--Commissioners retained, powers--Effect of reorganization.

The commissioners of the old district shall become the supervisors of the reorganized district and shall have all the rights and powers and be subject to all laws applicable to a diking or drainage improvement district. The supervisors shall also have the power of using such drainage ditches and equipment in the district for irrigation purposes at proper times and may adapt such ditches to such purposes by making the necessary improvements therein. The supervisors shall also have the right to purchase and install machinery, pumps and other equipment for the carrying on of such irrigation within the district. Notwithstanding such dissolution and reorganization, none of the outstanding bonds, warrants or other indebtedness of the district, shall be affected thereby; and all lands liable to be assessed to pay any of such bonds, warrants or other indebtedness shall remain liable to the same extent as if such reorganization had not been made, and any and all assessments theretofore levied or made against any such lands shall be and remain unimpaired and shall be collected in the same manner as if no such reorganization had been had. The legislative authority of the county in which such reorganized district is situated shall have all the powers possessed at the time of the reorganization by the board of commissioners of such district to levy, assess, and cause to be collected any and all assessments or charges against any of the lands within such district that may be necessary or required to provide funds for the payment of all the bonds, warrants and other indebtedness thereof.

[1985 c 396 § 51; 1933 c 182 § 5; RRS § 4477-5. Formerly RCW 85.20.050, part and 85.20.060, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.22.060 Refunding bonds.

Whenever in any district reorganized under the provisions of this chapter any bonds issued prior to such reorganization shall become payable and the county legislative authority determines that it is in the interest of the property owners of the district to have refunding bonds issued, the county legislative authority may authorize the district to issue refunding bonds in accordance with chapter 85.38 RCW.

[1986 c 278 § 37; 1933 c 182 § 6; RRS § 4477-6. Formerly RCW 85.20.070, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.22.130 Powers of board.

The board of county commissioners shall have all the powers possessed by the board of commissioners of any district reorganized under the provisions of this chapter prior to such reorganization, to levy assessments for the payment of the interest on any other bonds of the district not then payable and refunded under the provisions of this chapter, and to levy assessments to provide a sinking fund for the liquidation of such bonds at their maturity. Such assessments shall be called and collected in the manner provided by the law under which they were assessed, and such bonds shall be paid as provided by the law under which they were issued. Proper funds shall be established in the county treasury for the proceeds of the payments of such assessments, and such funds shall be applied to the payment of the bonds for the payment of which they were levied.

[1933 c 182 § 13; RRS § 4477-13. Formerly RCW 85.20.140, part.]

RCW 85.22.140 Extensions to compensate for inadequate benefits--Payment.

Whenever in any district reorganized under the provisions of this chapter, extensions or additions are made to the system of improvements of the district to provide drainage or protection from overflow for lands previously found benefited and assessed for the construction of the original system of improvement which are not receiving benefits therefrom in proportion to the benefits found and the assessments levied against such lands, the costs of such extensions or additions shall be included as a cost of maintenance of the improvements of the district and shall be levied and collected in the manner provided for the levy and collection of such costs.

[1933 c 182 § 14; RRS § 4477-14. Formerly RCW 85.20.150, part.]

**Chapter 85.24 RCW
DIKING AND DRAINAGE DISTRICTS IN TWO OR MORE COUNTIES**

Sections

85.24.010	Districts authorized--Powers--Designation.
85.24.015	Certain powers and rights governed by chapter 85.38 RCW.
85.24.025	Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.
85.24.065	Special assessments--Budgets--Alternative methods.
85.24.070	Board of commissioners--Oath, bond--Plan of improvement--Levy of assessment, procedure.
85.24.071	Board of commissioners--Power to conduct business, make contracts, etc.
85.24.073	Board of commissioners--Construction and maintenance powers.
85.24.075	Board of commissioners--Duties of board officers--Quorum.
85.24.077	Board of commissioners--Power to adjourn proceedings.
85.24.079	Board of commissioners--Rules and regulations.
85.24.080	Board of commissioners--Compensation and expenses--Secretary's salary--Affidavit of amounts.
85.24.130	Objections to assessment--Procedure.

85.24.140	Judicial review.
85.24.150	Lien of assessments--Notice and collection.
85.24.160	Payment of assessment without interest.
85.24.170	District treasurer--Collection, remittance and disbursement of assessments.
85.24.180	Sale of property for delinquency--Procedure--Purchaser's interest.
85.24.190	Disposal by commissioners of lands not redeemed from sale--Use of proceeds.
85.24.200	Reassessments.
85.24.220	Segregation of assessments.
85.24.235	Special assessment bonds.
85.24.240	Counties to contribute for benefits to roads, bridges, or health of people.
85.24.250	Municipality may contribute.
85.24.260	Acquisition of property--Eminent domain.
85.24.261	Eminent domain--Procedure.
85.24.263	Eminent domain--Rights-of-way.
85.24.265	Eminent domain--Against public lands.
85.24.270	Cities may be included in district.
85.24.275	Assessment of state lands.
85.24.280	Improvement of streams--Scope of powers.
85.24.285	Improvement of streams--Stream beds are property of district--Disposition.
85.24.290	Service of notices on agent of owner.
85.24.310	Adjustment of indebtedness with the state.
85.24.900	Validation of existing districts--1923 c 140.

Notes:

Special district creation and operation: Chapter 85.38 RCW.

RCW 85.24.010 Districts authorized--Powers--Designation.

Whenever a portion of two or more counties require diking, drainage, or the erection of flood dams or drift barriers to prevent inundations, such portion of two or more counties may be organized into a district; and the board of commissioners, hereinafter provided for, shall have and possess the powers herein conferred, or that may hereafter be conferred by law upon such districts and board of commissioners, and all such powers not in conflict with those herein granted, which now exist under the provisions of the laws of the state relating to the establishment, construction and maintenance of dikes and drains; and such districts shall be known and designated as "Diking and Drainage District No. . . . in and counties (here insert name of counties), of the state of Washington"; and shall have the right to sue and be sued by, in the name of its board of commissioners herein provided for, and shall have perpetual succession, and shall adopt and use a seal.

[1923 c 140 § 1; 1909 c 225 § 1; RRS § 4361.]

RCW 85.24.015 Certain powers and rights governed by chapter 85.38 RCW.

Intercounty diking and drainage districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in

chapter 85.38 RCW.

[1985 c 396 § 34.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.24.025 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.

Intercounty diking and drainage improvement districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW.

[1986 c 278 § 14.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.24.065 Special assessments--Budgets--Alternative methods.

RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which intercounty diking and drainage districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which intercounty diking and drainage districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.

[1985 c 396 § 27.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.24.070 Board of commissioners--Oath, bond--Plan of improvement--Levy of assessment, procedure.

A three-member board of commissioners shall be the governing body of an intercounty diking and drainage district. The initial commissioners shall be appointed, and the elected commissioners elected, as provided in chapter 85.38 RCW.

The members of such board, before entering upon their duties, shall take and subscribe on oath substantially as follows:

State of Washington	}	}	ss.
County of			

I, the undersigned, a member of the board of commissioners of the diking and drainage district No., in and counties, do solemnly swear (or affirm) that I will faithfully discharge my duties as a member of the commission.

Upon the taking of such oath and the entering into a bond, as provided in RCW 85.38.080, the county legislative authority shall enter an order upon its records that the three persons named have qualified as the board of commissioners for diking and drainage district No., in and counties, and that those persons and their successors do and shall constitute a board of commissioners for the diking and drainage district. The order when made shall be conclusive of the regularity of the election and qualification of the board of diking and drainage commissioners for the particular district, and the persons named therein shall constitute the board of diking and drainage commissioners.

The board of diking and drainage commissioners shall thereupon immediately organize and elect one of their number as chairman and may either appoint a voter of the district or another diking and drainage commissioner to act as secretary. The board shall then proceed to make and cause to be made specifications and details of a system which may be adopted by the board for the improvements to be made, together with an estimate of the total cost thereof; and shall, upon the adoption of the plan of improvement of the district, proceed to acquire the necessary property and property rights for the construction, establishment and maintenance of the system either by purchase or by power of eminent domain as hereinafter provided. Upon such acquisition being had, the board shall then proceed with the construction of the diking and drainage system and in doing so shall have the power to do the work directly or in its discretion to have all or any part of the work done by contract. In case the board shall decide upon doing the same by contract, it shall advertise for bids for the construction work, or such part thereof as they may determine to have done by contract, and shall have the authority to let a contract to the lowest responsible bidder after advertising for bids.

Any contractor doing work hereunder shall be required to furnish a bond as provided by the laws of the state of Washington relating to contractors of public work.

The board shall have the right, power and authority to issue vouchers or warrants in payment or evidence of payment of any and all expenses incurred under this chapter, and shall have the power to issue the same to any contractor as the work progresses, the same to be based upon the partial estimates furnished from time to time by engineers of the district. All warrants issued hereunder shall draw interest at a rate determined by the board.

Upon the completion of the construction of the system, and ascertainment of the total cost thereof including all compensation and damages and costs and expenses incident to the acquiring of the necessary property and property right, the board shall then proceed to levy an assessment upon the taxable real property within the district which the board may find to be specially benefited by the proposed improvements; and shall make and levy such assessment upon each piece, lot, parcel and separate tract of real estate in proportion to the particular and special benefits thereto. Upon determining the amount of the assessment against each particular tract of real estate as aforesaid, the commissioners shall make or cause to be made an assessment roll, in

which shall appear the names of the owners of the property assessed, so far as known, and a general description of each lot, block, parcel or tract of land within the district, and the amount assessed against the same, as separate, special or particular benefits. The board shall thereupon make an order setting and fixing a day for hearing any objections to the assessment roll by any one affected thereby, which day shall be at least twenty days after the mailing of notices thereof, postage prepaid, as herein provided. The board shall send or cause to be sent by mail to each owner of the premises assessed, whose name and place of residence is known, a notice, substantially in the following form:

To: Your property (here describe the property) is assessed \$ A hearing on the assessment roll will be had before the undersigned at the office of the board at on the day of at which time you are notified to be and appear and to make any and all objections which you may have as to the amount of the assessment against your property, or as to whether it should be assessed at all; and to make any and all objections which you may have to the assessment against your lands, or any part or portion thereof.

The failure to send or cause to be sent such notice shall not be fatal to the proceedings herein described. The secretary of the board on the mailing of the notices shall certify generally that he has mailed such notices to the known address of all owners, and such certificate shall be prima facie evidence of the mailing of all such notices at the date mentioned in the certificate.

The board shall cause at least ten days' notice of the hearing to be given by posting notice in at least ten public places within the boundaries of the district, and by publishing the same at least five successive times in a daily newspaper published in each of the counties affected; and for at least two successive weeks in one or more weekly newspapers within the boundaries of the district, in each county if there are such newspapers published therein, and if there is no such newspaper published, then in one or more weekly newspapers, having a circulation in the district, for two successive weeks. The notice shall be signed by the chairman or secretary of the board of commissioners, and shall state the date and place of hearing of objections to the assessment roll and levy, and of all other objections; and that all interested parties will be heard as to any objection to the assessment roll and the levies as therein made.

[1985 c 396 § 53; 1981 c 156 § 26; 1923 c 140 § 4; 1909 c 225 § 5; RRS § 4365. FORMER PART OF SECTION: 1909 c 225 §§ 9, 11, 21, 28, 32 now codified as RCW 85.24.071, 85.24.073, 85.24.075, 85.24.077, and 85.24.079. Formerly RCW 85.24.070, 85.24.090, 85.24.100, 85.24.110, and 85.24.120.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.24.071 Board of commissioners--Power to conduct business, make contracts, etc.

The commissioners herein provided for and their successors in office, shall from the time of their election and qualifications aforesaid, have the power, and it shall be their duty, to manage and conduct the business affairs of the district, making and executing all necessary contracts, appoint such agents and employees as may be required, and prescribe their duties, and perform any and all acts which may be necessary, proper or requisite to carry into effect their

duties as commissioners, and all such other acts as may be provided in this chapter or in any other act.

[1909 c 225 § 9; RRS § 4369. Formerly RCW 85.24.070, part.]

RCW 85.24.073 Board of commissioners--Construction and maintenance powers.

Said board of commissioners herein provided for shall have the exclusive charge of the construction and maintenance of all dikes and drainage systems which may be constructed within the said district, and shall be the executive officers thereof, with full power to bind said district by their acts in the performance of their duties as provided by law.

[1909 c 225 § 11; RRS § 4371. Formerly RCW 85.24.070, part.]

RCW 85.24.075 Board of commissioners--Duties of board officers--Quorum.

The chairman of the board shall preside at all meetings and shall have the right to vote upon all questions the same as other members, and shall perform such duties in addition to those in this chapter prescribed as may be fixed by the board. The secretary of the board shall perform the duties in this chapter prescribed, and such other duties as may be fixed by the board. A majority of the board shall constitute a quorum for the transaction of business, but it shall require a majority of the entire board to authorize any action by the board.

[1909 c 225 § 21; RRS § 4381. Formerly RCW 85.24.070, part.]

RCW 85.24.077 Board of commissioners--Power to adjourn proceedings.

The board of commissioners shall have power to adjourn any and all proceedings before them from time to time.

[1909 c 225 § 28; RRS § 4388. Formerly RCW 85.24.070, part.]

RCW 85.24.079 Board of commissioners--Rules and regulations.

The board shall have power and authority to make rules and regulations for the purpose of carrying into effect any of the provisions of this chapter.

[1909 c 225 § 32; RRS § 4392. Formerly RCW 85.24.070, part.]

RCW 85.24.080 Board of commissioners--Compensation and expenses--Secretary's salary--Affidavit of amounts.

The members of the board may receive as compensation up to seventy dollars for attendance at official meetings of the district and for each day or major part thereof for all necessary services actually performed in connection with their duties as commissioners: PROVIDED, That such compensation shall not exceed six thousand seven hundred twenty

dollars in one calendar year: PROVIDED FURTHER, That the board may fix a different salary for the secretary thereof in lieu of the per diem. Each commissioner is entitled to reimbursement for reasonable expenses actually incurred in connection with such business, including subsistence and lodging, while away from the commissioner's place of residence, and mileage for use of a privately owned vehicle in accordance with chapter 42.24 RCW. The salary and expenses shall be paid by the treasurer of the fund, upon orders made by the board. Each member of the board must before being paid for expenses, take vouchers therefore from the person or persons to whom the particular amount was paid, and must also make affidavit that the amounts were necessarily incurred and expended in the performance of his or her duties.

Any commissioner may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 11; 1991 c 349 § 23; 1985 c 396 § 54; 1909 c 225 § 33; RRS § 4393.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.24.130 Objections to assessment--Procedure.

Any person interested in any real estate affected by said assessment may, within the time fixed, appear and file objections. As to all parcels, lots or blocks as to which no objections are filed, within the time as aforesaid, the assessment thereon shall be confirmed and shall be final. On the hearing, each person may offer proof, and proof may also be offered on behalf of the assessment, and the board shall affirm, modify, change and determine the assessment, in such sum as to the board appears just and right. The commissioners may increase the assessment during such hearing upon any particular tract by mailing notice to the owner at his last known address, to be and appear within a time not less than ten days after the date of the notice, to show cause why his assessment should not be increased. When the assessment is finally equalized and fixed by the board, the secretary thereof shall certify the same to the county treasurer of each county in which the lands are situated, for collection; or if appeal has been taken from any part thereof, then so much thereof as has not been appealed from shall be certified. In case any owner of property appeals to the superior court in relation to the assessment or other matter when the amount of the assessment is determined by the court finally, either upon determination of the superior court, or review by the supreme court or the court of appeals, then the assessment as finally fixed and determined by the court shall be certified by the clerk of the proper court to the county treasurer of the county in which the lands are situated and shall be spread upon and become a part of the assessment roll hereinbefore referred to.

[1988 c 202 § 82; 1971 c 81 § 167; 1909 c 225 § 6; RRS § 4366.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.24.140 Judicial review.

Any person who feels aggrieved by the final assessment made against any lot, block or parcel of land owned by him, may appeal therefrom to the superior court of the county in which the land is situated. Such appeal shall be taken within the time and substantially in the manner prescribed by the laws of this state for appeals from justices' courts. All notice of appeal shall be filed with the said board, and shall be served upon the prosecuting attorney of the county in which the action is brought. The secretary of the board shall, at appellant's expense, certify to the superior court so much of the record as appellant may request, and the cause shall be tried in the superior court de novo.

Any person aggrieved by any final order or judgment made by the superior court concerning any assessment authorized by this chapter, may seek appellate review of the order or judgment as in other civil cases.

[1988 c 202 § 83; 1971 c 81 § 168; 1909 c 225 § 7; RRS § 4367.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.24.150 Lien of assessments--Notice and collection.

The final assessment shall be a lien paramount to all other liens except liens for taxes and other special assessments upon the property assessed, from the time the assessment roll shall have been finally approved by the board, and placed in the hands of the county treasurers as collectors. After the roll shall have been delivered to the county treasurers for collection, each treasurer shall proceed to collect the amounts due in the manner that other taxes are collected as to all lands situated within the county of which he is treasurer. The treasurer shall give at least ten days' notice in one or more newspapers of general circulation in the counties in which the lands are situated for two successive weeks, that the roll has been certified to him for collection, and that unless payment be made within thirty days from the date of the notice, that the sum charged against each lot or parcel of land shall be paid in not more than ten equal annual payments, with interest upon the whole sum so charged, at a rate not to exceed seven percent per annum. The interest shall be paid annually. The county treasurer shall proceed to collect the amount due each year upon the publication of notice as hereinafter provided. In such publication notice it shall not be necessary to give a description of each tract, piece or parcel of land, or of the names of the owners thereof.

The treasurer shall also mail a copy of the notice to the owner of the property assessed, when the post office address of the owner is known to the treasurer; but the failure to mail the notice shall not be necessary to the validity of the collection of the tax.

[1985 c 469 § 83; 1909 c 225 § 8; RRS § 4368.]

RCW 85.24.160 Payment of assessment without interest.

The owner of any lot or parcel of land charged with any assessment, as hereinbefore provided, may redeem the same from all liability by paying the entire assessment charged against such lot or parcel of land, or part thereof, without interest, within thirty days after notice to him of such assessment, as herein provided.

[1986 c 278 § 38; 1983 c 167 § 199; 1909 c 225 § 17; RRS § 4377.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 85.24.170 District treasurer--Collection, remittance and disbursement of assessments.

The treasurer of each county shall collect the taxes levied and assessed hereunder upon all that portion of the property situated within the county for which the treasurer is acting. The treasurer of the county in which the smaller or minor portion of the taxes are to be collected shall forward the amount collected by him quarterly each year on the first Monday in January, April, July and October, to the treasurer of the county in which the larger or major portion of the taxes are to be collected. The treasurer of the county in which the larger portion of the taxes have been levied and assessed shall be the disbursing officer of such diking and drainage district, and shall pay out the funds of such district upon orders drawn by the chairman and secretary of the board acting under authority of the board, and shall be the treasurer of the fund.

[1909 c 225 § 22; RRS § 4382.]

RCW 85.24.180 Sale of property for delinquency--Procedure--Purchaser's interest.

If any of the installment of taxes are not paid as herein provided, the county treasurer shall sell all lots or parcels of land on which taxes have been levied and assessed, whether in the name of the designated owner or the name of an unknown owner, to satisfy all delinquent and unpaid assessments, interest, penalties and costs. The treasurer must commence the sale of property upon which taxes are delinquent within sixty days after the same become delinquent, and continue such sale from day to day thereafter until all the lots and parcels of land upon which taxes have not been paid are sold. Such sales shall take place at the front door of the court house. The proper treasurer shall give notice of such sales by publishing a notice thereof once a week for two successive weeks in two or more newspapers published within the district, or if no such newspaper is published, within the district, then within any two or more newspapers having a general circulation in such district; such notice shall contain a list of all lots and parcels of land upon which such assessments are delinquent, with the amount of interest, penalty and cost at the date of sale, including costs of advertising had upon each of such lots, pieces or parcels of land, together with the names of the owners thereof, if known to the treasurer, or the word "unknown" if unknown to the treasurer, and shall specify the time and place of sale, and that the several lots or parcels of land therein described, or so much as may be necessary, will be sold to satisfy the

assessment, interest, penalty and cost due upon each. All such sales shall be made between the hours of ten o'clock a.m. and three o'clock p.m. Such sales shall be made in the manner now prescribed by the general laws of this state for the sale of property for delinquent taxes, and certificates and deeds shall be made to the purchasers and redemptions made as is now prescribed by the general laws of this state in the manner and upon the terms therein specified: PROVIDED, That no tax deeds shall be made until after the expiration of one year after the issuance of the certificate, and during such year any person interested may redeem. A certificate of purchase shall be issued to the district for all lots and parcels of land not sold. Certificates issued to the district shall be delivered to the board of commissioners of the district. The board of commissioners of the district may sell and transfer any such certificate to any person who is willing to pay to the district the amount for which the lot or parcel of land therein described was stricken off to the district, with the interest subsequently accrued thereon. Within ten days after the completion of sale of all lots, pieces and parcels of land authorized to be sold as aforesaid, the treasurer must make a return to the board of commissioners with a statement of the doings thereon, showing all lots and parcels of land sold by him, to whom sold and the sum paid therefor. The purchaser at improvement sales acquires a lien on the lot, piece or parcel of land sold for the amount paid by him at such sales for all delinquent taxes and assessments, and all costs and charges thereon, whether levied previously or subsequently to such sale, subsequently paid by him on the lot or parcel of land, and shall be entitled to interest thereon at the rate of ten percent per annum from the date of such payment.

[1909 c 225 § 23; RRS § 4383. Formerly RCW 85.24.180 and 85.24.190, part.]

RCW 85.24.190 Disposal by commissioners of lands not redeemed from sale--Use of proceeds.

The board of commissioners of the district shall have the power to sell, lease and dispose of any and all lands which may be acquired by it by virtue of deeds issued to it by the treasurer for lands not redeemed from sale, and the funds derived from any disposition of such land shall become the fund of the district to be used for the benefit of the district under the direction of its board of commissioners.

[1909 c 225 § 24; RRS § 4384. FORMER PART OF SECTION: 1909 c 225 § 23, part, now codified as RCW 85.24.180.]

RCW 85.24.200 Reassessments.

If because of a substantial reduction of the amount of the assessment upon any lands, the result would be to leave the amount of the assessment upon other lands insufficient, or if for any cause the assessment should be held invalid or become inoperative, then the board shall have power to make a reassessment of all lands to the same extent as the original assessment.

[1909 c 225 § 30; RRS § 4390.]

RCW 85.24.220 Segregation of assessments.

When a piece, lot, or tract of land has been assessed in one body, if the same is subsequently subdivided by the owner, or there should be purchasers of different portions of such tract, then the owner or purchaser may pay the taxes upon such piece or tract of land, paying the proportion which is proper upon such separate piece or tract.

[1909 c 225 § 25; RRS § 4385.]

RCW 85.24.235 Special assessment bonds.

Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW.

[1986 c 278 § 26.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.24.240 Counties to contribute for benefits to roads, bridges, or health of people.

Whenever any highways, roads, or bridges are maintained by either county in which a diking and drainage district may be established, as herein provided, and it shall appear that the construction and maintenance of such diking and drainage system will be beneficial to such highways, roads, and bridges, or which will be beneficial to such highways, roads and bridges as may thereafter be constructed or maintained by the county, in which any part of the system of dikes and drains is situated, then the board of county commissioners of such county may, and it shall be the duty of such board to appropriate to such diking and drainage district an amount of money sufficient to pay the proportionate share of such county in accordance with the benefits received or to be received; and whenever it may appear to the board of county commissioners of any county that any improvements made or to be made in any diking or drainage district under the provisions of this chapter, shall on account of the health of the people of the county be beneficial in respect thereto, the board of county commissioners may make an appropriation of money to such diking and drainage district in such an amount to such board as may seem proper.

[1909 c 225 § 18; RRS § 4378.]

Notes:

Basis of supplemental assessments: RCW 85.07.050.

Benefits to public roads, how paid: RCW 85.07.040.

RCW 85.24.250 Municipality may contribute.

Whenever it appears to the council of any incorporated city or town not included or not wholly included within the limits of any diking or drainage district established hereunder, which

incorporated city or town may be within a county in which a portion of such district is located that the construction and maintenance of such diking and drainage system will be beneficial to the health and general welfare of the inhabitants of the incorporated city or town, then the city or town council may appropriate money out of the general funds of the city or town to such diking and drainage system, or the council may for such purpose impose assessments upon all the property in the city or town that benefits from facilities and activities of the diking or drainage district, and give the assessments to the diking or drainage district.

[1991 c 349 § 7; 1973 1st ex.s. c 195 § 119; 1909 c 225 § 19; RRS § 4379.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitation of levies: RCW 84.52.050.

RCW 85.24.260 Acquisition of property--Eminent domain.

The districts organized under the provisions of this chapter, and the commissioners appointed and qualified as such shall have the right of eminent domain with the power by and through the board of commissioners to condemn and cause to be condemned and appropriated private property for the use of said district in the construction and maintenance of the system of dikes, drains, flood dams and drift barriers, and for any other purpose proper, necessary and convenient for the purpose of carrying into effect the powers vested in said district and the commissioners thereof; and that the property of private corporations shall be subject to the same rights of eminent domain as private individuals. Said board of commissioners shall also have the power to acquire by purchase, in the name of the district, any and all real property necessary to make the improvements herein provided for.

[1909 c 225 § 10; RRS § 4370. FORMER PART OF SECTION: 1909 c 225 §§ 12, 20, 27, now codified as RCW 85.24.261, 85.24.263, and 85.24.265.]

RCW 85.24.261 Eminent domain--Procedure.

In the exercise of the right of eminent domain, all proceedings shall be prosecuted by the board of commissioners for and on behalf of the district, or in the name of the district itself, and such proceedings shall be conducted in the superior court of the county in which the lands sought to be condemned are situated, and shall be in the manner and in accordance with the procedure now provided by law regulating the mode of procedure to appropriate lands, real estate, or property by corporations for corporate purposes.

[1909 c 225 § 12; RRS § 4372. Formerly RCW 85.24.260, part.]

RCW 85.24.263 Eminent domain--Rights-of-way.

In the construction and maintenance of the improvements herein provided for, the said district may acquire by purchase or otherwise, and by the exercise of the right of eminent

domain, any right-of-way through, over and across any property situated without said district which may be necessary or proper to the completion of the system of improvements.

[1909 c 225 § 20; RRS § 4380. Formerly RCW 85.24.260, part.]

RCW 85.24.265 Eminent domain--Against public lands.

Any district created hereunder is hereby granted the right to exercise the power of eminent domain against any lands or other property belonging to the state of Washington or any municipality thereof, and such power of eminent domain shall be exercised under and by the same procedure as is now, or may hereafter be, provided by the laws of this state for the exercise of the right of eminent domain by ordinary railroad corporations.

[1909 c 225 § 27; RRS § 4387. Formerly RCW 85.24.260, part.]

Notes:

Corporations, eminent domain: Chapter 8.20 RCW.

Railroads, corporate powers: Chapter 81.36 RCW.

RCW 85.24.270 Cities may be included in district.

Within the limits of said diking or drainage district may be included any incorporated city or town, or any part thereof.

[1909 c 225 § 14; RRS § 4374. FORMER PART OF SECTION: 1909 c 225 § 15, now codified as RCW 85.24.275.]

RCW 85.24.275 Assessment of state lands.

Any of the state, school, or granted land within the district, shall also be assessed the same as other lands are assessed in proportion to the benefit, but any such lands shall not be sold for delinquencies, but the amount of the assessment shall be paid by the state at the time, in the manner, under the circumstances, and in accordance with the provisions of the act relating to the payment by the state of assessments made on state, school and granted lands for the construction and maintenance of dikes and drains benefiting such lands, approved March 5, 1907; Laws of 1907, pp. 125-126.

[1909 c 225 § 15; RRS § 4375. Formerly RCW 85.24.270, part.]

Notes:

Reviser's note: The 1907 act referred to herein appears to be superseded by chapter 164, Laws of 1919 codified as chapter 79.44 RCW. See *Paine v. State*, 156 Wash. 31, 40. See also reviser's notes following RCW 85.05.110 and 85.06.110.

RCW 85.24.280 Improvement of streams--Scope of powers.

Any district so established as aforesaid through its board of commissioners shall have the right, power and authority to straighten, deepen and improve any and all rivers, watercourses, or

streams, whether navigable or otherwise, flowing through or located within the boundaries of said diking or drainage district, whenever necessary or proper in carrying out the objects of the system. The district by and through its board of commissioners shall also have the power to construct all needed auxiliary ditches, canals, flumes, locks, flood barriers, and all necessary artificial appliances in the construction of the system, and which shall be necessary and advisable to protect the land in any such district from overflow or to assist, or which may become necessary in the preservation or maintenance of such system.

[1909 c 225 § 13; RRS § 4373. FORMER PART OF SECTION: 1909 c 225 § 26, now codified as RCW 85.24.285.]

RCW 85.24.285 Improvement of streams--Stream beds are property of district--Disposition.

The board shall have power and authority to straighten, widen, deepen and improve any and all rivers, watercourses or streams, whether navigable or otherwise, flowing through or located within the boundaries of such district; and the beds of any streams or rivers which may be changed, shall become the property of the district, and the board shall have the power to sell and dispose of the same, or exchange the same or any portion thereof for other lands.

[1909 c 225 § 26; RRS § 4386. Formerly RCW 85.24.280, part.]

RCW 85.24.290 Service of notices on agent of owner.

When any notice is required to be given to the owner under any of the provisions of this chapter, such notice shall be given to the agent instead of the owner, in case the owner prior to the giving of the notice required by the board or proper officer has filed with the board or proper officer the name of the agent with his post office address.

[1909 c 225 § 29; RRS § 4389.]

RCW 85.24.310 Adjustment of indebtedness with the state.

See chapter 87.64 RCW.

RCW 85.24.900 Validation of existing districts--1923 c 140.

The organization, establishment and creation of all diking and drainage districts in this state situated in two or more counties heretofore had or made, or attempted to be had or made, pursuant to the provisions of chapter 4, Title XXVII of Remington's Compiled Statutes, relating to the creation and establishment of such diking and drainage districts, and all acts, steps or proceedings had or attempted to be had by any such district, are hereby for all purposes declared legal and valid, and such districts situated in two or more counties are hereby declared duly organized, established and created, and all contracts, obligations or debts heretofore made or incurred by or in favor of such diking and drainage district situated in two or more counties so

attempted to be organized, established and created, and all official bonds or other obligations executed in connection with or in pursuance of such organization, are hereby declared legal and valid, and of full force and effect.

[1923 c 140 § 6; RRS § 4376-1.]

Chapter 85.28 RCW PRIVATE DITCHES AND DRAINS

Sections

85.28.010	Private parties authorized to establish ditches and drains.
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85.28.150	Dike, dam, or causeway at Bachelor Slough.

RCW 85.28.010 Private parties authorized to establish ditches and drains.

The owner or owners of any land which requires drainage and which is so situated that it is necessary to the proper drainage of the same to construct ditches or drains across the lands of others, may obtain the location and establishment of such ditch or drain across such lands, in the manner provided in this chapter.

[1899 c 125 § 1; RRS § 4394. Prior: 1883 p 77 § 1; 1875 p 92 § 2; 1863 p 485 § 1; 1858 p 31 § 1.]

RCW 85.28.020 Petition to appropriate--Contents.

The person or persons desiring the location and establishment of such ditch or drain may file in the superior court of the county in which the lands sought to be appropriated are situated, a petition showing the name of the petitioner or petitioners; a description of the lands to be benefited, and of those over which the ditch would pass, and setting forth the name of every owner, incumbrancer, or other person or party interested in the lands over which said ditch would pass, or any part thereof, so far as the same can be ascertained from the public records of the county. Such petition shall also show the object for which the lands are sought to be appropriated, the necessity for the appropriation, and the length, width and depth of the ditch on

the lands of each separate owner, with a description of said ditch, as nearly as practicable; and shall also set out the estimated damage to the lands of each owner to be crossed by such ditch.

[1899 c 125 § 2; RRS § 4395. Prior: 1883 p 77 § 2, part.]

RCW 85.28.030 Cost bond by petitioner.

The petitioner, or someone in his behalf, shall enter into a bond in the penal sum of one hundred dollars, with two or more sureties, to be approved by the clerk of said court, payable to the state of Washington, conditioned that the petitioner or petitioners will pay all costs and expenses incurred in the proceeding; which said bond shall be filed with the petition.

[1899 c 125 § 3; RRS § 4396. Prior: 1883 p 77 § 2, part.]

RCW 85.28.040 Viewers to be appointed--Duties.

Upon the filing of said petition the court shall appoint three viewers, two of whom shall be resident freeholders of said county, and not interested in the result of the proceeding, and the other the *county surveyor of the county in which the lands are situated (unless said *county surveyor shall be a party in interest, in which case some other competent surveyor shall be appointed in his place who shall receive the same compensation as is allowed by law to *county surveyors) who shall, upon a day to be fixed by the court, in the order appointing them, view the lands of the petitioner and the lands which said proposed ditch or drain is to cross, for the purpose of determining: First, whether there is a necessity for the establishment of a ditch; and, second, the most practicable route for said ditch to run, if the same be necessary. The clerk of said court shall furnish to said viewers a certified copy of the order appointing them, which shall warrant them entering upon the lands described in the petition for the purpose of viewing the same.

[1899 c 125 § 4; RRS § 4397. Prior: 1883 p 78 § 4; Code 1881 § 2504; 1877 p 314 § 2; 1875 p 93 § 3; 1863 p 485 § 1; 1858 p 31 § 1.]

Notes:

***Reviser's note:** This section refers to the "county surveyor." 1907 c 160 § 1 designated the county surveyor as county engineer; 1925 ex.s. c 167 § 1 abolished the elective office of engineer, except in Class A and first class counties, and the powers and duties were transferred to the county commissioners with power to employ an engineer; 1937 c 187 § 4 provided duties to vest in county commissioners who were directed to employ a county road engineer. See RCW 36.75.050 and chapter 36.80 RCW.

RCW 85.28.050 Report of viewers and plat to be filed.

When said viewers shall have made said examination they shall, within ten days after the day appointed by the court for such examination, report to the court, in writing, (filing the same with the clerk of said court) their decision as to the necessity for said ditch and if they deem such ditch necessary, then the *county surveyor shall file with such report an accurate description and plat of the proposed ditch, showing the course thereof as recommended by the viewers. The viewers shall also estimate the amount of damage which each separate owner would suffer by

reason of the construction thereof.

[1899 c 125 § 5; RRS § 4398. Prior: 1883 p 79 § 8; Code 1881 § 2507; 1877 p 314 § 2; 1875 p 94 § 6.]

Notes:

*Reviser's note: "County surveyor," see note following RCW 85.28.040.

RCW 85.28.060 Summons to landowners--Contents and form.

Upon the filing of the report of the viewers aforesaid, a summons shall be issued in the same manner as summons are issued in civil actions, and served upon each person owning or interested in any lands over which the proposed ditch or drain will pass. Said summons must inform the person to whom it is directed of the appointment and report of the viewers; a description of the land over which said ditch will pass of which such person is the owner, or in which he has an interest; the width and depth of said proposed ditch, and the distance which it traverses said land, also an accurate description of the course thereof. It must also show the amount of damages to said land as estimated by said viewers; and that unless the person so summoned appears and files objections to the report of the viewers, within twenty days after the service of said summons upon him, exclusive of the day of service, the same will be approved by the court, which summons may be in the following form:

In the Superior Court of the State of Washington, for County.

In the matter of the application of for a private ditch.

The state of Washington to

Whereas, on the day of 19. . . filed his petition in the above entitled court praying that a private ditch or drain be established across the following described lands, to wit:

.....
for the purpose of draining certain lands belonging to said, and whereas, on the day of, 19. . ., Messrs. and with *county surveyor of county, were appointed to view said premises in the manner provided by law, and said viewers having, on the day of, 19. . ., filed their report in this court, finding in favor of said ditch and locating the same upon the following course: for a distance of upon said land, and of a width of feet and a depth of feet; and they further find that said land will be damaged by the establishing and construction of said ditch in the sum of \$. . . .: Now therefore, you are hereby summoned to appear within twenty days after the service of this summons, exclusive of the day of service, and file your objections to said petition and the report of said viewers, with this court; and in case of your failure so to do, said report will be approved and said petition granted.

.....
Plaintiff's Attorney.

P.O. Address

[1899 c 125 § 6; RRS § 4399. Formerly RCW 85.28.060 and 85.28.070.]

Notes:

*Reviser's note: "County surveyor," see note following RCW 85.28.040.

RCW 85.28.080 Service by publication.

In case any person interested in any of the lands to be crossed by such ditch, as aforesaid, does not reside in the county, or cannot be found therein, or conceals himself so that personal service cannot be had upon him, upon proof thereof being made satisfactorily to appear to said court, said summons may be served by publication, in the same manner and with like effect as is done in civil actions: PROVIDED, That no other or different form of summons shall be required for publication than is required for personal service.

[1899 c 125 § 7; RRS § 4400.]

RCW 85.28.090 Trial--Findings or verdict--Decree--Time for payment of award.

Upon the expiration of the time within which exceptions may be filed to the report of the viewers aforesaid, the court shall set a day upon which the petition and the report of the viewers shall be heard and considered by the court. In case exceptions have been filed by any party or parties, which exceptions must have been served upon the petitioner or petitioners prior to the hearing, the court shall hear evidence in regard thereto, and without a jury, pass upon the questions of the necessity for said ditch and the location thereof. If the court finds that such ditch is necessary, and the route selected is the best and most practicable, and that the compensation allowed by the viewers is just and reasonable, then the court shall file his findings to this effect and cause an order to be entered approving the petition and report of the viewers. If, within twenty days from the filing of the findings of facts aforesaid, the petitioner or petitioners shall pay into court all the costs and sums awarded to the owner or owners of the land over which said ditch shall pass, a decree shall be entered establishing the same: PROVIDED, If any party shall except to the amount of damages found by the viewers, then the amount of such damages shall be tried by jury, unless a jury trial be waived by the parties, in which case trial thereof may be had by the court. Such trial shall be at a regular term of said court, at which a jury shall be present, and shall be conducted and verdict rendered in the same manner as in civil actions: PROVIDED FURTHER, That it shall not be incumbent on the petitioner to pay into court the amount of the award or awards of said jury, until within twenty days after said verdict shall have been rendered and entered.

[1899 c 125 § 8; RRS § 4401.]

RCW 85.28.100 Appeal.

No appeal shall be taken from the finding of the court as to the necessity of such ditch or as to the route thereof until after final judgment or decree is entered: PROVIDED, That exceptions shall be taken and allowed to such orders at the time that they are made, and appeal from such orders and from the award of damages shall be taken at the same time. All the provisions of the law in regard to appeals in civil actions shall apply to the proceedings provided for in this chapter.

[1899 c 125 § 9; RRS § 4402.]

RCW 85.28.110 Compensation of viewers--Costs.

The viewers appointed under the provisions of this chapter shall receive the sum of two dollars per day for their services, and the *county surveyor shall receive such compensation as is allowed by law for like services, the same to be taxed as costs and paid by the petitioner. All other costs shall be the same as in civil actions in the superior court.

[1899 c 125 § 10; RRS § 4403.]

Notes:

*Reviser's note: "County surveyor," see note following RCW 85.28.040.

RCW 85.28.120 New viewers may be appointed if report not adopted.

In case the court should not for any reason adopt the report of the viewers, or the same should be deemed insufficient for any reason, the court may appoint other viewers whose duties shall be the same as the duties of the viewers first appointed.

[1899 c 125 § 11; RRS § 4404.]

RCW 85.28.130 Drainage of tide or marsh lands--Division of cost between contiguous tracts.

Persons owning or desiring to improve contiguous tracts of tide marsh or swampy lands exposed to the overflow of the tide and capable of being made dry, may separate their respective tracts by a dike or ditch, which shall make and designate their common boundary. In all such cases said dike or ditch shall be constructed at the equal cost and expense of the respective parties, and either party failing to pay his contributive share of such expense shall be liable to the party constructing the dike or ditch for such contributive share, or so much thereof as may remain due and unpaid, to be recovered in a civil action in a court of competent jurisdiction and the party constructing such dike shall also be entitled to a lien upon the tract of the party failing to pay his contributive share for the construction of said dike, or so much thereof as shall be due, which lien shall be secured and enforced as liens of materialmen and mechanics are now by law enforced.

[Code 1881 § 2517; No RRS. Prior: 1877 p 258 § 1.]

RCW 85.28.140 Dike or ditch as common boundary--Division of costs.

Any person or persons who may hereafter take a tract of tide land or marsh and shall desire to adopt as his boundary line any dike or ditch heretofore constructed upon and entirely within the boundary line of a neighboring contiguous tract he may join on to said tract and adopt said dike as his boundary by paying to the owner of the tract upon which said dike is constructed one-half of the cost and expense of the construction thereof, and any person so adopting the dike

or ditch of another without contributing his half share of the cost or expense thereof shall be liable for his said half share, which may be recovered in a civil action in any court of competent jurisdiction, or the owner of the dike or ditch so used may secure a lien upon the tract of land bounded by said dike for the amount due for the use of said dike in accordance with the provisions of the law securing a lien to materialmen and mechanics: PROVIDED ALWAYS, That when such dike has become the common boundary [of two adjacent tracts, it shall be and remain the common boundary] and the persons owning the said tracts shall be mutually liable for the expense of keeping it in repair, share and share alike.

[Code 1881 § 2518; No RRS. Prior: 1877 p 258 § 2.]

Notes:

Reviser's note: Bracketed matter did not appear in the enrolled bill of 1881 but was bracketed in by the Code of 1881 to conform with the preceding session law of 1877 from which it was derived.

RCW 85.28.150 Dike, dam, or causeway at Bachelor Slough.

It shall be lawful for any adjacent or abutting owner or owners, to construct a dike, dam, or causeway over or in the waters of the state of Washington described as: That certain body of water lying between Bachelor Island and the mainland, appearing on the state survey map made by Edw. C. Dohm, state field engineer, as Columbia Slough and designated on the map as compiled by the U.S. Coast and Geodetic Survey of September, 1937, Number "U.S.C.&G.S. 6154" as Bachelor Island Slough from its point of confluence with Lake River South to the Columbia River, in sections 13, 23, 24, 26 and 35, township 4 north, range 1 west of the Willamette Meridian, in Clark county, Washington: PROVIDED, That the location and plans thereto are submitted to and approved by the chief of engineers of the United States and the secretary of war of the United States, before construction is commenced subject to the terms of section 9 of the River & Harbor Act, approved March 3, 1899 (30 Stat. 1151; 33 U.S.C. 401) and: PROVIDED FURTHER, That all such dikes, dams, causeways, or other structures, shall be constructed at the expense of the owners.

[1947 c 276 § 1; No RRS.]

**Chapter 85.32 RCW
DRAINAGE DISTRICT REVENUE ACT OF 1961**

Sections	
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85.32.020	Definitions.
85.32.030	Powers of board in general.
85.32.040	Initial determination--Roll--Resolution, contents.
85.32.050	Contents of roll--Assessed, equalized value prima facie correct--Separate levies for prior indebtedness--Adjustment of roll.
85.32.060	Notice of hearing--Contents.
85.32.070	Written objections--Filing--Grounds--Waiver.
85.32.080	Additional roll due to omitted property or changed conditions.

85.32.090	Certification and filing of roll--Additional, supplemental roll supplements original.
85.32.100	Reexamination of properties--Supplemental roll--Certification and filing.
85.32.110	Roll is base for benefits against which levy made.
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85.32.900	Powers and duties of chapter are supplemental.
85.32.910	Severability--1961 c 131.

RCW 85.32.010 Declaration of necessity and purpose.

The maintenance of drainage districts is essential to the economy of the state. The influx of population and changes in land use since many such districts were formed, has made obsolete and unjust the method used under existing law to provide funds for the operation of such districts and for the maintenance and expansion of its drainage systems. Also, in many instances, properties lying outside of the territorial limits of such districts, have been and are being developed in such a manner that waters therefrom, through artificial rather than natural processes, are accumulated and discharged for outlet upon lands within such districts, and the facilities of such district are used without charge to furnish service and benefit to such lands. To furnish remedy for such situations where they are found to exist the state declares that it has an interest therein and this chapter is passed.

[1961 c 131 § 2.]

RCW 85.32.020 Definitions.

As used in this chapter:

"District" means a regularly formed and established drainage district under the provisions of this title.

"Board" means the board of commissioners of a regularly formed and established drainage district under the provisions of this title.

[1961 c 131 § 3.]

RCW 85.32.030 Powers of board in general.

The board may: (1) Make initial determination that the district's facilities furnish benefit to improvements upon land as well as land alone within the district in protecting against and furnishing run-off for surface and/or flood waters; (2) make initial determination that lands and improvements thereon outside of the territorial limits of the district are receiving a service from the facilities of the district, and are benefited thereby in that waters from such lands through ditches, drains, or other artificial methods, other than by natural flow or seepage, are so cast as to have outlet through the district's facilities; (3) determine that properties so found to be served should pay a just proportion of the operational and maintenance costs of the district; (4) in connection with so finding, cause a roll of property thus served and benefited by the district's facilities to be prepared and filed with it, and give notice of a hearing thereon as provided in this chapter; (5) hold public hearings to determine the ultimate facts and approve an ultimate roll of properties served and benefited by the facilities of the district and valuations thereof to serve as a basis against which annual dollar rate levy may be assessed for continuous benefits furnished such properties; make revision thereof as the facts warrant from time to time; provide for the levying of such dollar rate levy; and make return of such roll finally adopted by certifying and filing a copy thereof with the auditor, assessor and treasurer of the county wherein the properties involved are located.

[1973 1st ex.s. c 195 § 120; 1961 c 131 § 4.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.040 Initial determination--Roll--Resolution, contents.

In the initial instance, when the board of any district, desires to use the method and procedure provided in this chapter, and in order that uniformity may be had, it may cause a roll of all properties within the district claimed to be benefited by its drainage system, and in addition or as a part thereof, a roll of all properties outside of the territorial limits of said district claimed to be served and benefited by the drainage systems of said district, to be prepared and filed with it. Thereupon, the board shall by resolution declare:

(1) That it has made initial determination that the district's facilities are furnishing and will furnish service and benefit to the properties, including improvements thereon, described in such roll;

(2) That such roll has been filed with it and will remain so filed and open to inspection by any party interested therein at all reasonable times;

(3) That a public hearing will be held by the board at a time and place stated to give consideration to the facts and make ultimate determination of the same and to said roll;

(4) That when said roll is finally adopted, annual dollar rate levies will be made by the district against said properties based upon the valuation thereof as shown on said roll when ultimately adopted to raise money based on benefit and service for the continuous operation and maintenance of said district;

(5) That at the time of hearing, it will hear all objections filed and will review, adopt, modify, or revise said roll consistent with existing facts to the end that property receiving service and benefit from the facilities of the district shall pay justly and equitably therefor in proportion to benefit received and;

(6) That upon said hearing or adjournments thereof, the board will determine the ultimate facts concerning service and benefit received by all properties ultimately contained in said roll and as to such properties it will adopt the roll in final form and proceed as in this chapter provided.

[1973 1st ex.s. c 195 § 121; 1961 c 131 § 5.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.050 Contents of roll--Assessed, equalized value prima facie correct--Separate levies for prior indebtedness--Adjustment of roll.

The roll of properties referred to in this chapter shall contain (1) a description of all properties and improvements thereon, with the name of the owner or the reputed owner thereof and his address as shown on the tax rolls of the assessor or treasurer of the county wherein the property is located, and (2) the determined value of such land and improvements thereon as last assessed and equalized by the taxing agencies of such county. Such assessed and equalized values shall be deemed prima facie as a just, fair and correct base of value for consideration by the board in its determination ultimately of the just and correct base of value in each instance against which annual dollar rates shall be levied by the district for the operation of the district and the expansion and maintenance of its facilities.

If property outside of the territorial limits of the district are upon the roll as adopted ultimately, and the district has prior indebtedness existing, the board shall set up separate dollar rate levies for the retirement thereof until it is extinguished, which levies shall be applied solely against the properties within the territorial limits of the district. Adjustments of the roll shall be made before final adoption in such a manner that the money raised through annual dollar rate levies for maintenance, expansion and operational costs of the district in no instance shall exceed the value of the service rendered or to be rendered and the benefit received and to be received by the property involved.

[1973 1st ex.s. c 195 § 122; 1961 c 131 § 6.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.060 Notice of hearing--Contents.

When the board causes a property roll to be filed with it and a hearing to be held thereon

as provided in this chapter, it shall give notice of the hearing in the following manner:

The notice shall be published at least three times in consecutive issues in a weekly newspaper, or once a week for three consecutive weeks in a daily newspaper having general circulation in the area involved. The last publication shall be more than fifteen days prior to date of hearing. The board also shall cause a copy of the notice to be mailed in regular course of the federal mail at least thirty days prior to the date of the hearing to the owner or reputed owner of the property at his address, all as shown on the tax rolls or records of the county taxing agencies of the county wherein the property is situated, such notice being deemed adequate and sufficient. The sworn affidavit of the one doing such mailing shall be deemed conclusive of the fact that the notice was mailed.

The notice shall state the following:

(1) That the board has tentatively determined that the property of the owner or reputed owner named is receiving and will receive service and benefit from the facilities of the district;

(2) That the board has caused a tentative roll of the properties with any improvements thereon which are receiving and will receive service and benefit to be filed with it; and that the roll shows a base of valuation thereon for the properties against which annual dollar rates will be levied and collected in the same manner as general taxes to pay the fair value of the benefit and service received and to be received by the property through use of the facilities of the district, and to pay the annual cost of operation, development and maintenance of the district and its facilities;

(3) That on a date, time and place stated, the board will give consideration to the facts and the roll, will hear all objections filed, will review the roll and alter, modify, or change the same consistent with facts established and with equity and fair dealing concerning the properties involved to the end that just levies will be made for service and benefits received and to be received against each property for the purposes mentioned; and at the hearing or continuance thereof, it will adopt the roll in final form and certify and file a copy thereof with the assessor and treasurer of the county wherein the property is located; and will cause annual millage to be levied against such established valuations for the purposes stated;

(4) That all persons desiring to object to the proceedings, to the proposed base valuations, or to any other thing or matter in connection with the proceedings, must file written objections with the board stating clearly the basis of the objection before the time of the hearing, or all objections will be deemed waived.

[1985 c 469 § 84; 1973 1st ex.s. c 195 § 123; 1961 c 131 § 7.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.070 Written objections--Filing--Grounds--Waiver.

Any person, owner or reputed owner having any interest in any property against which the board seeks to make a service and benefit charge under this chapter, may object thereto. All

such objections must be in writing and filed with the board before the hearing is commenced upon the roll containing such properties and must state clearly the grounds of such objection. Objections not made within this time and in this manner shall be deemed conclusively to have been waived.

[1961 c 131 § 8.]

RCW 85.32.080 Additional roll due to omitted property or changed conditions.

The board shall from time to time examine the properties within and without said district, and if it finds tentatively that property, including improvements thereon, has been omitted from the existing roll, or conditions have changed so that there are new properties or additional properties receiving benefit and service from the facilities of the district without charge, it shall cause from time to time an additional roll of such property to be filed with it and shall proceed in the same manner as provided in this chapter where the board causes property roll to be filed with it.

[1961 c 131 § 9.]

RCW 85.32.090 Certification and filing of roll--Additional, supplemental roll supplements original.

When any roll or additional or supplemental roll is adopted by the board, a copy thereof shall be certified to and filed with the auditor, the assessor and the treasurer of the county wherein the property contained on said roll is situated. Where the roll is a supplemental or additional roll, it shall supplement the original roll.

[1961 c 131 § 10.]

RCW 85.32.100 Reexamination of properties--Supplemental roll--Certification and filing.

The board may at any time reexamine the properties on any roll, and upon request of an owner shall do so, and if it is found that the condition of such property or properties has changed so that justly such property should be eliminated from any rolls on file, or the base against which dollar rate is levied should be lowered, it shall so determine and make a supplemental roll with reference to such property or properties. When adopted by it, the board shall certify and file a copy thereof with the auditor, assessor and treasurer of the county wherein the property is situated, and such officer shall alter and change the existing rolls accordingly.

[1973 1st ex.s. c 195 § 124; 1961 c 131 § 11.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.110 Roll is base for benefits against which levy made.

The roll certified to the county officers as in this chapter provided, and any modification thereof as provided, shall serve as the base of benefits as to land, buildings and improvements furnished service and benefit by the systems of the district against which valuations dollar rates shall be levied and collected in the same manner as general taxes from time to time for the continuing functioning of the district and its systems. The dollar rate shall be levied in the manner required by law for dollar rate levies by drainage districts.

[1973 1st ex.s. c 195 § 125; 1961 c 131 § 12.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.120 Levy for outstanding indebtedness.

If any property outside of the territorial limits of the district is placed upon a roll as finally adopted, and at the time such property becomes subject to charge for service and benefit from the district's system, there is an existing outstanding indebtedness owing by the district, the board shall make a separate estimate of the revenue required to be raised to pay or apply upon such indebtedness until it is extinguished, and it shall proceed and certify the same as hereinabove provided, and no dollar rate for raising revenue to extinguish such indebtedness shall be included in the levies made against any properties lying outside of the territorial limits of said district.

When thus levied, the amount of assessment produced thereby shall be added by the general taxing authorities to the general taxes against said lands and collected therewith as a part thereof. If unpaid, any delinquencies in such assessments shall bear interest at the same rate and in the same manner as general taxes and they shall be included in and be made a part of any general tax foreclosure proceedings according to the provisions of law with relation to such foreclosures. As assessment collections are made, the county treasurer shall credit same to the funds of such district.

[1973 1st ex.s. c 195 § 126; 1961 c 131 § 13.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.130 Emergency warrants in excess of estimates.

In the case of an emergency or disaster not in contemplation at the time of making the annual estimate of costs and declared to be such by resolution of the board, the board may incur additional obligations and issue valid warrants therefor in excess of such estimate in the manner provided by law for issuance of warrants by drainage districts and the servicing thereof, and all such warrants so issued shall be valid as shown upon the then current roll of said district filed

with the county auditor.

[1961 c 131 § 14.]

RCW 85.32.140 Chapter exclusive method--Concurrent use of other method to extinguish prior indebtedness--Special assessment bonds.

Any district choosing to operate under this chapter shall not use the processes provided for raising revenue under any other law: PROVIDED, That if for any reason it is deemed more just and advisable by the board, any such other method or process for raising revenue as provided by law may be used concurrently against properties solely within the territorial limits of the district for the sole purpose of extinguishing indebtedness incurred before the district adopts the procedure of this chapter, in which event no funds raised under this chapter shall be used to pay such prior indebtedness. However, when a drainage district issues special assessment bonds or notes after June 1, 1986, the process of raising revenue related to the bonds or notes shall be as specified in chapter 85.38 RCW.

[1986 c 278 § 39; 1961 c 131 § 15.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.32.150 Owners of extraterritorial lands on roll are electors and may be commissioners--Corporations.

Whenever lands, or lands with improvements thereon, lying outside of the existing territorial limits of such district are ultimately placed upon the assessment roll of such district in the manner provided by this chapter so that such lands are subject to maintenance benefits as provided, the owner of such land shall be deemed to be an elector within such district, and shall have the same right to participate in all district affairs and to vote upon all matters submitted to the electors of said district, including that of electing or becoming commissioners for the district, all in the manner provided for voting and elections under existing law pertaining to drainage districts. If such owner is a corporation, one of its duly constituted officers shall be deemed to have the right as an elector to vote on behalf of such corporation.

[1961 c 131 § 16.]

RCW 85.32.160 Roll proceedings are conclusive--Injunction upon limited grounds.

Whenever any roll shall have been adopted by the board, the regularity, validity and correctness of the proceedings relating thereto shall be conclusive upon all parties and cannot in any manner be contested or questioned in any proceeding whatsoever by any person not filing written objections to such roll as provided in RCW 85.18.050 and appealing from the action of the board in confirming such roll in the manner and within the time in this chapter provided. No proceeding of any kind, except proceedings had through the process of appeal as in this chapter

provided, shall be commenced or prosecuted or may be maintained for the purpose of defeating or contesting any assessment or charge made through levies under this chapter, or the sale of any property to pay such charges: PROVIDED, That a suit in injunction may be brought to prevent collection of charges or assessments or sale of property thereunder upon the following grounds and no other: (1) That the property charged or about to be sold does not appear upon the district roll filed with the county auditor, or (2) the charge or assessment has been paid.

[1961 c 131 § 17.]

RCW 85.32.170 Judicial review--Petition to superior court.

The decision of the board upon any objection made within the time and in the manner prescribed in this chapter may be reviewed by the superior court of the county wherein the property in question is located. Any person aggrieved must file his petition for writ of review with the clerk of the superior court wherein the property is located within ten days after the roll affecting such aggrieved party was adopted by resolution, and he shall serve a copy thereof upon the board. The petition shall describe the property in question, set forth the written objections which were made to the decision, give the date of filing of such objections, and shall be signed by such party or someone in his behalf. The court shall forthwith grant such petition if correct as to form and filed in accordance with this section.

[1961 c 131 § 18.]

RCW 85.32.180 Judicial review--Filing of transcript, objections, resolution--Filing fees--No bond required--Notice of hearing and trial.

Within ten days after the filing of such petition for review, the board, unless the court shall grant additional time, shall file with the clerk of such court its certified transcript containing such portion of the roll as is subject to review, any written objections thereto filed with the board by the petitioner before such roll was adopted, and a copy of the resolution adopting the roll. The filing fee shall be a cost recoverable by petitioner against the district.

The clerk of the court shall charge the same filing fees for petitions for review as in other civil actions. The appellant need not file any bond to cause review to be had by the superior court. The court shall, on motion of either party to the cause, with notice to the other party, set the same for hearing and trial without jury at the earliest time available.

[1961 c 131 § 19.]

RCW 85.32.190 Judicial review--Scope of trial.

At the trial the court shall determine whether the board has acted within its discretion and has correctly construed and applied the law. If it finds that it has, the findings and decision of the board shall be affirmed; otherwise it shall be reversed or modified. The judgment of the court may change, confirm, correct, or modify the values of the property in question as shown upon

the roll, and a certified copy thereof shall be filed with the county auditor, who shall change, modify or correct as and if required.

[1961 c 131 § 20.]

RCW 85.32.200 Appellate review.

Appellate review may be sought as in other civil cases: PROVIDED, That such review must be sought within fifteen days after the date of entry of the judgment of the superior court. The supreme court or the court of appeals on such review may change, confirm, correct or modify the values of the property in question as shown upon the roll. A certified copy of any judgment of the supreme court or the court of appeals shall be filed with the county auditor having custody of such roll, who shall thereupon change, modify, or correct such roll in accordance with such decision, if required.

[1988 c 202 § 84; 1971 c 81 § 169; 1961 c 131 § 21.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 85.32.210 Levies are for continuous benefits.

The dollar rate levy returns collected from time to time under this chapter are solely assessments for benefits received continuously by the benefited properties, calculated in the manner specified in this chapter as a just and equitable way for all benefited property to share the expense of such required service.

[1973 1st ex.s. c 195 § 127; 1961 c 131 § 22.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.220 Annual estimate of costs.

The board of any drainage district proceeding under this chapter shall, on or before the first day of November of each year, make an estimate of the costs reasonably anticipated to be required.

[1961 c 131 § 23.]

RCW 85.32.900 Powers and duties of chapter are supplemental.

The rights, powers and duties granted and imposed by this chapter are supplemental and in addition to any existing rights, powers and duties of drainage districts established under this title.

[1961 c 131 § 24.]

RCW 85.32.910 Severability--1961 c 131.

If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances is not affected.

[1961 c 131 § 25.]

Chapter 85.36 RCW
POWERS OF SPECIAL DISTRICTS
(Formerly: Consolidation of districts)

Sections

- | | |
|-----------|--|
| 85.36.005 | Certain powers and rights governed by chapter 85.38 RCW. |
| 85.36.025 | Special assessments--Budgets--Alternative methods. |
| 85.36.040 | Special assessment bonds. |
| 85.36.050 | Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation. |

Notes:

Special district creation and operation: Chapter 85.38 RCW.

RCW 85.36.005 Certain powers and rights governed by chapter 85.38 RCW.

Consolidated diking districts, drainage districts, diking improvement districts, and drainage improvement districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in chapter 85.38 RCW.

[1985 c 396 § 35.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.36.025 Special assessments--Budgets--Alternative methods.

RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which consolidated diking districts, drainage districts, diking improvement districts, and/or drainage improvement districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which consolidated diking districts, drainage districts, diking improvement districts, and/or drainage improvement districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.

[1985 c 396 § 28.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 85.36.040 Special assessment bonds.

Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW.

[1986 c 278 § 27.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.36.050 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.

Consolidated diking districts, drainage districts, diking improvement districts, and/or drainage improvement districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW.

[1986 c 278 § 15.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

**Chapter 85.38 RCW
SPECIAL DISTRICT CREATION AND OPERATION**

Sections

85.38.001	Actions subject to review by boundary review board.
85.38.005	Purpose.
85.38.010	Definitions.
85.38.020	Establishment of special districts--Petition or resolution--Contents.
85.38.030	Investigation of proposed boundaries and districts--Report.
85.38.040	Proposed special districts--Public hearing--Notice.
85.38.050	Public hearing--Elections.
85.38.060	Elections--Notice--Costs.
85.38.070	Governing board--Terms of office--Election--Appointment--Vacancies--Qualifications.
85.38.075	Governing body--Compensation and expenses.
85.38.080	Governing body--Bond.
85.38.090	Governing body--Reduction in size.
85.38.100	General elections.
85.38.105	Voting rights.
85.38.110	Presumed eligible voters' list--Notice of requirements of voting authority--Copy of voter's list to county auditor.

85.38.115	Elections--When not required.
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85.38.160	Systems of assessment--Hearing--Notice--Adoption of ordinance--Appeals--Review--Emergency assessment.
85.38.170	Budgets--Special assessments--Notice--Delinquent special assessments--Collection fee.
85.38.180	Special districts--Powers.
85.38.190	Construction of improvements--When public bidding not required--Use of district employees or volunteers.
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85.38.240	Special assessment bonds--Issuance--Terms.
85.38.250	Special assessment bonds--Guaranty fund.
85.38.260	Special assessment bonds--Refunding.
85.38.270	Special assessment bonds issued prior to July 1, 1986.
85.38.900	Severability--1985 c 396.

RCW 85.38.001 Actions subject to review by boundary review board.

The establishment of a drainage district, drainage improvement district, or drainage or diking improvement district may be subject to potential review by a boundary review board under chapter 36.93 RCW. Annexations, consolidations, or transfers of territory by a drainage district, drainage improvement district, or drainage or diking improvement district may be subject to potential review by a boundary review board under chapter 36.93 RCW.

[1989 c 84 § 64.]

RCW 85.38.005 Purpose.

The purpose of this chapter is to provide uniform and simplified procedures for the creation, elections, and operations of various special districts that provide diking, drainage, and flood control facilities and services. The legislature finds that it is in the public interest to clarify and standardize the laws relating to these special districts.

[1985 c 396 § 1.]

RCW 85.38.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter:

(1) "Governing body" means the board of commissioners, board of supervisors, or board of directors of a special district.

(2) "Owner of land" means the record owner of at least a majority ownership interest in a separate and legally created lot or parcel of land, as determined by the records of the county auditor, except that if the lot or parcel has been sold under a real estate contract, the vendee or grantee shall be deemed to be the owner of such land for purposes of authorizing voting rights. It is assumed, unless shown otherwise, that the name appearing as the owner of property on the property tax rolls is the current owner.

(3) "Qualified voter of a special district" means a person who is either: (a) A natural person who is a voter under general state election laws, registered to vote in the state of Washington for a period of not less than thirty days before the election, and the owner of land located in the special district for a period of not less than thirty days before the election; (b) a corporation or partnership that has owned land located in the special district for a period of not less than sixty days before the election; or (c) the state, its agencies or political subdivisions that own land in the special district or lands proposed to be annexed into the special district except that the state, its agencies and political subdivisions shall not be eligible to vote to elect a member of the governing board of a special district.

(4) "Special district" means: (a) A diking district; (b) a drainage district; (c) a diking, drainage, and/or sewerage improvement district; (d) an intercounty diking and drainage district; (e) a consolidated diking district, drainage district, diking improvement district, and/or drainage improvement district; or (f) a flood control district.

(5) "Special district general election" means the election of a special district regularly held on the first Tuesday after the first Monday in February in each even-numbered year at which a member of the special district governing body is regularly elected.

[1991 c 349 § 1; 1986 c 278 § 41; 1985 c 396 § 2.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.020 Establishment of special districts--Petition or resolution--Contents.

The establishment of a special district may be initiated by either petition of the owners of property located within the proposed special district, or by resolution of the county legislative authority or authorities within which the proposed special district is located.

A petition calling for the creation of a special district, which is signed by at least ten owners of land located within the proposed district, shall be filed with the county legislative authority within which a proposed special district, or the largest portion of a special district, is located. If the proposed special district is proposed to be located within more than one county, the county legislative authority receiving the petitions shall notify the other county legislative

authorities of the proposal. The petition shall set forth in general terms: (1) The objects sought by the creation of the special district; (2) the projects proposed to be completed by the special district that will accomplish these objects; (3) the boundaries of the proposed special district, which may be stated in terms of sections, townships, and ranges; and (4) any other matters deemed material by the petitioners. The jurisdiction of the county legislative authority to proceed with consideration of the creation of the proposed special district shall not be affected by the form of the petition or allegations on the petition. The petition shall be accompanied by proof of land ownership that is sufficient in the opinion of the county legislative authority to evidence the ownership of land by the petitioners within the proposed special district. A petition calling for the creation of a special district shall be accompanied by a bond of five thousand dollars to defray the costs incurred by the county, or counties, in considering the creation of the special district.

A resolution proposing the creation of a special district shall contain the same items as are required and permitted to be contained in a petition to create a special district.

[1985 c 396 § 3.]

RCW 85.38.030 Investigation of proposed boundaries and districts--Report.

Upon the filing of a valid petition or upon the adoption of the resolution, the county legislative authority shall direct the county engineer to investigate the proposed boundaries of the special district and the feasibility of the projects located in the county as proposed in the petition or resolution. The engineer shall report to the county legislative authority within ninety days of such direction on the proposed boundaries of the special district within the county and feasibility of that portion of the proposed project. If the proposed special district is located in more than one county, the county legislative authority of each county shall direct its county engineer to investigate and report on the proposal within its boundaries.

[1985 c 396 § 4.]

RCW 85.38.040 Proposed special districts--Public hearing--Notice.

The county legislative authority shall schedule a public hearing on the proposed special district if the county engineer's report indicates that the proposed projects are feasible. If the engineers of each of the counties within which a proposed special district is located indicate that the proposed projects are feasible, the county legislative authorities shall schedule a joint public hearing on the proposed special district. The county legislative authority may, on its own initiative, schedule a public hearing on the proposed special district if the county engineer's report indicates that the proposed projects are not feasible. The county legislative authorities of counties within which a proposed special district is located may, on their own initiative, schedule a joint public hearing on the proposed special district if one or more of the county engineers' reports indicate that the proposed projects are not feasible.

Notice of the public hearing shall be published in a newspaper of general circulation within the proposed special district, which notice shall be purchased in the manner of a general

advertisement, not to be included with legal advertisements or with classified advertisements. This notice shall be published at least twice, not more than twenty nor less than three days before public hearing. Additional notice shall be made as required in RCW 79.44.040.

The notice must contain the following: (1) The date, time, and place of the public hearing; (2) a statement that a particular special district is proposed to be created; (3) a general description of the proposed projects to be completed by the special district; (4) a general description of the proposed special district boundaries; and (5) a statement that all affected persons may appear and present their comments in favor of or against the creation of the proposed special district.

[1991 c 349 § 8; 1985 c 396 § 5.]

RCW 85.38.050 Public hearing--Elections.

The county legislative authority or authorities shall conduct the public hearing at the date, time, and place indicated in the notice. Public hearings may be continued to other dates, times, and places specified by the county legislative authority or authorities before the adjournment of the public hearing. Each county legislative authority may alter those portions of boundaries of the proposed special district that are located within the county, but if territory is added that was not described in the original proposed boundaries, an additional hearing on the proposal shall be held with notice being published as provided in RCW 85.38.040.

After receiving the public testimony, the county legislative authority may cause an election to be held to authorize the creation of a special district if it finds:

(1) That creation of the special district will be conducive to the public health, convenience and welfare;

(2) That the creation of the special district will be of special benefit to a majority of the lands included within the special district; and

(3) That the proposed improvements are feasible and economical, and that the benefits of these improvements exceed costs for the improvements.

If the proposed special district is located within two or more counties, the county legislative authorities may cause an election to be held to authorize the creation of the special district upon making the findings set forth in subsections (1) through (3) of this section.

The county legislative authority or authorities may also choose not to allow such an election to be held by either failing to act or finding that one or more of these factors are not met.

[1991 c 349 § 9; 1985 c 396 § 6.]

RCW 85.38.060 Elections--Notice--Costs.

The county legislative authority or authorities shall cause an election on the question of creating the special district to be held if findings as provided in RCW 85.38.050 are made. The county legislative authority or authorities shall designate a time and date for such election, which shall be one of the special election dates provided for in RCW 29.13.020, together with the site or sites at which votes may be cast. The persons allowed to vote on the creation of a special

district shall be those persons who, if the special district were created, would be qualified voters of the special district as described in RCW 85.38.010. The county auditor or auditors of the counties within which the proposed special district is located shall conduct the election and prepare a list of presumed eligible voters.

Notices for the election shall be published as provided in RCW 85.38.040. The special district shall be created if the proposition to create the special district is approved by a simple majority vote of the voters voting on the proposition and the special district may assume operations whenever the initial members of the governing body are appointed as provided in RCW 85.38.070.

Any special district created after July 28, 1985, may only have special assessments measured and imposed, and budgets adopted, as provided in RCW 85.38.140 through 85.38.170.

If the special district is created, the county or counties may charge the special district for the costs incurred by the county engineer or engineers pursuant to RCW 85.38.030 and the costs of the auditor or auditors related to the election to authorize the creation of the special district pursuant to this section. Such county actions shall be deemed to be special benefits of the property located within the special district that are paid through the imposition of special assessments.

[1991 c 349 § 10; 1985 c 396 § 7.]

RCW 85.38.070 Governing board--Terms of office--Election--Appointment--Vacancies--Qualifications.

(1) Except as provided in RCW 85.38.090, each special district shall be governed by a three-member governing body. The term of office for each member of a special district governing body shall be six years and until his or her successor is elected and qualified. One member of the governing body shall be elected at the time of special district general elections in each even-numbered year for a term of six years beginning as soon as the election returns have been certified for assumption of office by elected officials of cities.

(2) The terms of office of members of the governing bodies of special districts, who are holding office on July 28, 1985, shall be altered to provide staggered six-year terms as provided in this subsection. The member who on July 28, 1985, has the longest term remaining shall have his or her term altered so that the position will be filled at the February 1992, special district general election; the member with the second longest term remaining shall have his or her term altered so that the position will be filled at the December, 1989, special district general election; and the member with the third longest term of office shall have his or her term altered so that the position will be filled at the December, 1987, special district general election.

(3) The initial members of the governing body of a newly created special district shall be appointed by the legislative authority of the county within which the special district, or the largest portion of the special district, is located. These initial governing body members shall serve until their successors are elected and qualified at the next special district general election held at least ninety days after the special district is established. At that election the first elected members of the governing body shall be elected. No primary elections may be held. Any voter of

a special district may become a candidate for such a position by filing written notice of this intention with the county auditor at least thirty, but not more than sixty, days before a special district general election. The county auditor in consultation with the special district shall establish the filing period. The names of all candidates for such positions shall be listed alphabetically. At this first election, the candidate receiving the greatest number of votes shall have a six-year term, the candidate receiving the second greatest number of votes shall have a four-year term, and the candidate receiving the third greatest number of votes shall have a two-year term of office. The initially elected members of a governing body shall take office immediately when qualified as defined in RCW 29.01.135. Thereafter the candidate receiving the greatest number of votes shall be elected for a six-year term of office. Members of a governing body shall hold their office until their successors are elected and qualified, and assume office as soon as the election returns have been certified.

(4) The requirements for the filing period and method for filing declarations of candidacy for the governing body of the district and the arrangement of candidate names on the ballot for all special district elections conducted after the initial election in the district shall be the same as the requirements for the initial election in the district. No primary elections may be held for the governing body of a special district.

(5) Whenever a vacancy occurs in the governing body of a special district, the legislative authority of the county within which the special district, or the largest portion of the special district, is located, shall appoint a district voter to serve until a person is elected, at the next special district general election occurring sixty or more days after the vacancy has occurred, to serve the remainder of the unexpired term. The person so elected shall take office immediately when qualified as defined in RCW 29.01.135.

If an election for the position which became vacant would otherwise have been held at this special district election, only one election shall be held and the person elected to fill the succeeding term for that position shall take office immediately when qualified as defined in RCW 29.01.135 and shall serve both the remainder of the unexpired term and the succeeding term. A vacancy occurs upon the death, resignation, or incapacity of a governing body member or whenever the governing body member ceases being a qualified voter of the special district.

(6) An elected or appointed member of a special district governing body, or a candidate for a special district governing body, must be a qualified voter of the special district: PROVIDED, That the state, its agencies and political subdivisions, or their designees under RCW 85.38.010(3) shall not be eligible for election or appointment.

[1991 c 349 § 11; 1987 c 298 § 2; 1986 c 278 § 42; 1985 c 396 § 8.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.075 Governing body--Compensation and expenses.

The members of the governing body may each receive up to seventy dollars for attendance at official meetings of the governing body and for each day or major part thereof for

all necessary services actually performed in connection with their duties as a member. The governing body shall fix the compensation to be paid to the members, secretary, and all other agents and employees of the district. Compensation for the members shall not exceed six thousand seven hundred twenty dollars in one calendar year. A member is entitled to reimbursement for reasonable expenses actually incurred in connection with such business, including subsistence and lodging, while away from the member's place of residence, and mileage for use of a privately owned vehicle in accordance with chapter 42.24 RCW.

Any member may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the member's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 12.]

RCW 85.38.080 Governing body--Bond.

Each member of a governing body of a special district, whether elected or appointed, shall enter into a bond, payable to the special district. The bond shall be in the sum of not less than one thousand dollars nor more than five thousand dollars, as determined by the county legislative authority of the county within which the special district, or the largest portion of the special district, is located. The bond shall be conditioned on the faithful performance of his or her duties as a member of the governing body of the special district and shall be filed with the county clerk of the county within which the special district, or the largest portion of the special district, is located.

[1987 c 298 § 3; 1985 c 396 § 9.]

RCW 85.38.090 Governing body--Reduction in size.

(1) Whenever the governing body of a special district has more than three members, the governing body shall be reduced to three members as of January 1, 1986, by eliminating the positions of those district governing body members with the shortest remaining terms of office. The remaining three governing body members shall have staggered terms with the one having the shortest remaining term having his or her position filled at the 1987 special district general election, the one with the next shortest remaining term having his or her position filled at the 1989 special district general election, and the one with the longest remaining term having his or her position filled at the 1992 special district general election. If any of these remaining three governing body members have identical remaining terms of office, the newly calculated remaining terms of these persons shall be determined by lot with the county auditor who assists the special district in its elections managing such lot procedure. The newly established terms shall be recorded by the county auditor.

(2) However, whenever five or more special districts have consolidated under chapter 85.36 RCW and the consolidated district has five members in its governing body on July 28,

1985, the consolidated district may adopt a resolution retaining a five-member governing body. At any time thereafter, such a district may adopt a resolution and reduce the size of the governing body to three members with the reduction occurring as provided in subsection (1) of this section, but the years of the effective dates shall be extended so that the reduction occurs at the next January 1st occurring after the date of the adoption of the resolution. Whenever a special district is so governed by a five-member governing body, two members shall be elected at each of two consecutive special district general elections, and one member shall be elected at the following special district general election, each to serve a six-year staggered term.

[1991 c 349 § 12; 1985 c 396 § 10.]

RCW 85.38.100 General elections.

General elections shall be held in each special district on the first Tuesday after the first Monday in February in each even-numbered year. The auditor of the county within which a special district, or the largest portion of a special district, is located may provide for special elections whenever necessary.

[1991 c 349 § 5; 1985 c 396 § 11.]

RCW 85.38.105 Voting rights.

(1) The owner of land located in a special district who is a qualified voter of the special district shall receive two votes at any election.

(2) If multiple undivided interests, other than community property interests, exist in a lot or parcel and no person owns a majority undivided interest, the owners of undivided interests at least equal to a majority interest may designate in writing:

- (a) Which owner is eligible to vote and may cast two votes; or
- (b) Which two owners are eligible to vote and may cast one vote each.

(3) If land is owned as community property, each spouse is entitled to one vote if both spouses otherwise qualify to vote, unless one spouse designates in writing that the other spouse may cast both votes.

(4) A corporation, partnership, or governmental entity shall designate:

- (a) A natural person to cast its two votes; or
- (b) Two natural persons to each cast one of its votes.

(5) Except as provided in RCW 85.08.025 and 86.09.377, no owner of land may cast more than two votes or have more than two votes cast for him or her in a special district election.

[1991 c 349 § 2.]

RCW 85.38.110 Presumed eligible voters' list--Notice of requirements of voting authority--Copy of voter's list to county auditor.

A list of presumed eligible voters shall be prepared and maintained by each special

district. The list shall include the assessor's tax number for each lot or parcel in the district, the name or the names of the owners of such lots and parcels and their mailing address, the extent of the ownership interest of such persons, and if such persons are natural persons, whether they are known to be registered voters in the state of Washington. Whenever such a list is prepared, the district shall attempt to notify each owner of the requirements necessary to establish voting authority to vote. Whenever lots or parcels in the district are sold, the district shall attempt to notify the purchasers of the requirements necessary to establish voting authority. Each special district shall provide a copy of this list, and any revised list, to the auditor of the county within which all or the largest portion of the special district is located. The special district must compile the list of eligible voters and provide it to the county auditor by the first day of November preceding the special district general election. In the event the special district does not provide the county auditor with the list of qualified voters by this date, the county auditor shall compile the list and charge the special district for the costs required for its preparation. The county auditor shall not be held responsible for any errors in the list.

[1991 c 349 § 13; 1985 c 396 § 12.]

RCW 85.38.115 Elections--When not required.

No election shall be held to elect a member of a special district governing body, or to fill the remainder of an unexpired term which arose from a vacancy on the governing body, if no one or only one person files for the position.

If only one person files for the position, he or she shall be considered to have been elected to the position at the election that otherwise would have taken place for such position.

If no one files for the position and the upcoming election is one at which someone would have been elected to fill the expired term, the position shall be treated as vacant at the expiration of the term.

If no one files for the position and the upcoming election is one at which someone would have been elected to fill the remaining term of office, the person appointed to fill the vacancy shall be considered to have been elected to the position at the election and shall serve for the remainder of the unexpired term.

[1991 c 349 § 6.]

RCW 85.38.120 Elections--Auditor's assistance--Notice--Auditor's costs.

The auditor of the county within which a special district, or the largest portion of a special district, is located shall assist such special district with its elections as provided in this section.

(1) The county auditor shall publish notice of an election to create a special district and notice of all special district elections not conducted by mail in a newspaper of general circulation in the special district at least once not more than ten nor less than three days before the election. The notices shall describe the election, give its date and times to be held, and indicate the election site or sites in the special district where ballots may be cast.

(2) If a special district has at least five hundred qualified voters, then the county auditor shall publish in a newspaper of general circulation in the special district a notice of the filing period and place for filing a declaration of candidacy to become a member of the governing body. This notice shall be published at least seven days prior to the closing of the filing period. If the special district has less than five hundred qualified voters, then the special district shall mail or deliver this notice to each qualified voter of the special district at least seven days prior to the closing of the filing period.

(3) All costs of the county auditor incurred related to such elections shall be reimbursed by the special district.

[1991 c 349 § 14; 1985 c 396 § 13.]

RCW 85.38.125 Elections--Auditor to conduct--Election by mail.

(1) If a special district has less than five hundred qualified voters, then the special district must contract with the county auditor to conduct the special district elections. The county auditor has the discretion as to whether to conduct the election by mail.

(2) If a special district has at least five hundred qualified voters, the special district may contract with the county auditor to staff the voting site during the election or contract with the county auditor to conduct the election by mail. A special district with at least five hundred qualified voters may also choose to conduct its own elections. A special district that conducts its own elections must enter into an agreement with the county auditor that specifies the responsibilities of both parties.

(3) If the county auditor conducts a special district election by mail, then the provisions of chapter 29.36 RCW which govern elections by mail, except for the requirements of *RCW 29.36.120, shall apply.

[1991 c 349 § 15.]

NOTES:

*Reviser's note: RCW 29.36.120 was recodified as RCW 29.38.010 pursuant to 2001 c 241 § 25.

RCW 85.38.130 Election officials--Duties--Voting hours--Challenged ballots--Absentee ballots.

For special district elections that are not conducted by mail, the governing body of each special district shall appoint three voters of the special district, who may be members of the governing body, to act as election officials, unless the special district contracts with the county auditor to staff the election site. The election officials shall distribute a ballot or ballots to each voter of the special district who arrives at the voting place during the hours for the election on the day of the election and requests a ballot. Ballots shall also be provided to those persons arriving at the polling place during the hours for the election on the day of the election who present documents or evidence sufficient to establish their eligibility to vote. A person arriving at the polling place at such times who demands a ballot, but who fails to present documents or evidence which in the opinion of the election officials is sufficient to establish eligibility to vote,

shall be given a ballot clearly marked as "challenged" and shall be allowed to vote. Each challenged ballot shall be numbered consecutively and a list of such persons and their ballot numbers shall be made.

The governing body of each special district shall designate those hours from 7 a.m. to 8 p.m. during which the election shall be held: PROVIDED, That at least six consecutive hours must be designated. When the election is over, the election officials shall secure the ballots and transport the ballots to the county auditor's office by noon of the day following the election. The auditor may, at his or her discretion, station a deputy auditor or auditors at the election site who shall observe the election and transport the ballots to the auditor's office. The auditor shall count the ballots and certify the count of votes for and against each measure and for each candidate appearing on the ballot. A separate count shall be made of any challenged ballots. A challenged ballot shall be counted as a normal ballot if documents or evidence are supplied to the auditor before 4:00 p.m. on the day after the election that, in the opinion of the auditor, are sufficient to establish the person's eligibility to vote.

Additionally, voting by absentee ballot shall be allowed in every special district. A request for an absentee ballot may be made by an eligible voter by mail or in person to the county auditor who supervises the special district elections. An absentee ballot shall be provided to each voter of a special district requesting such a ballot under this section. A person requesting such a ballot may present information establishing his or her eligibility to vote in such a special district. The auditor shall provide an absentee ballot to each person requesting an absentee ballot who is either included on the list of presumed eligible voters or who submits information which, in the auditor's opinion, establishes his or her eligibility to vote. The names of these persons so determined to be eligible to vote shall be added to the list of presumed eligible voters for the appropriate special district. The request for an absentee ballot must be made no more than forty-five days before the election. To be valid, absentee ballots must be postmarked on or before the day of the election and mailed to the county auditor.

[1991 c 349 § 16; 1985 c 396 § 14.]

RCW 85.38.140 Special district financing--Alternative method.

The process by which budgets are adopted, special assessments are measured and imposed, rates and charges are fixed, and assessment zones are established, as provided in RCW 85.38.140 through 85.38.170, shall constitute an alternative optional method of financing special districts. A special district in existence prior to July 28, 1985, may conform with RCW 85.38.140 through 85.38.170 when its governing body adopts a resolution indicating its intention to conform with such laws. Whenever such a resolution is adopted, or a new special district is created on or after July 28, 1985, RCW 85.38.140 through 85.38.170 shall be the exclusive method by which the special district measures and imposes special assessments and adopts its budget. The governing body of a special district that was created before July 28, 1985, and which operates under RCW 85.38.140 through 85.38.170, may adopt a resolution removing the special district from operating under RCW 85.38.140 through 85.38.170, and operate under alternative procedures available to the special district. A county may charge a special district for

costs the county incurs in establishing a system or systems of assessment for the special district pursuant to RCW 85.38.140 through 85.38.170.

[1993 c 464 § 3; 1985 c 396 § 15.]

RCW 85.38.145 Rates and charges.

Regardless of whether any special assessments have been or may be imposed on a particular parcel of real property pursuant to this chapter, in order to implement the authority granted under RCW 85.38.180(3), a special district may fix rates and charges payable by owners or occupiers of real estate within the special district. When fixing rates and charges, the district may consider the degree to which activities on a parcel of real property, including on-site septic systems, contribute to the problems that the special district is authorized to address under RCW 85.38.180(3).

[1993 c 464 § 4.]

RCW 85.38.150 Special assessments--Valuation--Assessment zones--Criteria for assessments.

(1) Special district special assessments shall be imposed only on real property within the district that uses or will use the special district's facilities or receives or will receive special benefits from the special district's operations and facilities. Both privately owned and publicly owned real property, including real property owned by the state, is subject to these special assessments. Mobile homes located on real property within a special district shall be considered an improvement to the real property for purposes of imposing special assessments.

(2) Special assessments imposed upon real property, other than improvements, shall be a function of the dollar value of benefit or use per acre and the assessment zone in which the real property is located. Special assessments imposed upon an improvement shall be a function of the dollar value of benefit or use assigned to the type or class of improvements and the assessment zone in which the improvement is located.

(3) Assessment zones shall be established in which each zone reflects a different relative ratio of benefit or use that the real property within such a zone receives, or will receive, from the special district's operations and facilities. That real property receiving the greatest benefits, or which uses the special district's facilities to the greatest extent, shall be placed into class No. 1 and assigned a value of one hundred percent; that real property receiving the next greatest benefits, or which uses the special district's facilities to the next greatest extent, shall be placed into class No. 2 and assigned a lower percentage value; and so on, extending to the class of least benefits or use. That real property receiving no benefits or use shall be designated "nonbenefit." If all real property in the special district is found to have the same relative ratio of benefit or use, a single assessment zone may be established.

(4) Any one or more of the following criteria shall be used in measuring the manifest degrees or ratios of benefit or use: (a) Proximity to the special district's facilities; (b) height above or below dikes and levees; (c) easier accessibility; (d) facility of drainage; (e)

minimization of flood or inundation damage; (f) actual flood protection; (g) use of the special district's facilities; and (h) any other criteria established by the county under RCW 85.38.160 that measure manifest degrees of benefit or use from the special district's facilities and operations.

(5) Special assessments may be imposed to pay for the construction, repair, and maintenance of special district facilities and for special district operations. Administrative and operational costs of the special district shall be proportionally included in these special assessments.

[1985 c 396 § 16.]

RCW 85.38.160 Systems of assessment--Hearing--Notice--Adoption of ordinance--Appeals--Review--Emergency assessment.

(1) The county within which each special district is located shall establish a system or systems of assessment for the special district as provided in this section. A differing system of assessment shall be established for different classes of facilities that a special district provides or will provide, including a separate system of assessment for diking and drainage facilities if both classes of facilities are provided. Whenever a special district is located in more than one county, the county within which the largest portion of the special district is located shall establish the system or systems of assessment for the entire special district. A system of assessment shall include assessment zones, the acreage included in each assessment zone, a dollar value of benefit or use per acre, and various classes or types of improvements together with a dollar value of benefit or use for an improvement included in each of the classes or types of improvements. The county shall establish which improvements shall be subject to special assessments and shall establish one or more types or classes of such improvements.

(2) The engineer of the county shall prepare a preliminary system or systems of assessment for each special district. Each system of assessment that is prepared for a special district shall be designed to generate a total of one thousand dollars in revenue for the special district.

The preliminary system or systems of assessment shall be filed with the county legislative authority. A public hearing on the preliminary system or systems of assessment shall be held by the county legislative authority. Notice of the public hearing shall be published in a newspaper, in general circulation in the special district, for two consecutive weeks with the final notice being published not less than fourteen, nor more than twenty-one days, before the public hearing. Notice shall also be mailed to each owner or reputed owner, as shown on the assessor's tax rolls, of each lot or parcel subject to such assessments. The mailed notice shall indicate the amount of assessment on the lot or parcel that, together with all other assessments in the system of assessment, would raise one thousand dollars. The mailed notice shall indicate that this assessment amount is not being imposed, but is a hypothetical assessment that, if combined with all other hypothetical assessments in the system of assessment, would generate one thousand dollars, and that this hypothetical assessment is proposed to be used to establish a system or systems of assessment for the special district. Where a special district currently is imposing

special assessments and a property owner's property is subject to these special assessments, the mailed notice to this property owner also shall use the hypothetical special assessment in conjunction with the total special assessments imposed by the special district in that year to provide a comparison special assessment value to the property owner. This notice shall indicate that the comparison special assessment value is not being imposed, and should be considered for comparative purposes only. Where a special district is not currently imposing special assessments, the mailed notice may include, if deemed appropriate by the county engineer and if such figures are available, an estimated special assessment value for the property owner's property using this hypothetical special assessment in conjunction with special district-wide level of special assessments that possibly would be imposed in the following year. Where a county is imposing rates and charges for storm water or surface water control facilities pursuant to chapters 36.89 or 36.94 RCW, the county shall credit such rates and charges with assessments imposed under this section by a special district to fund drainage facilities and the maintenance of drainage facilities.

(3) The county legislative authority shall hold a public hearing on the preliminary system or systems of assessment on the day specified in the notices. Persons objecting to the preliminary system or systems of assessment may present their objections at this public hearing, which may be continued if necessary. The county legislative authority shall adopt an ordinance finalizing the system or systems of assessment after making any changes that in its discretion are necessary. The county legislative authority shall have broad discretion in establishing systems of assessment. The decision of the county legislative authority shall be final, except for appeals. Any person objecting to the system or systems of assessment must appeal such decision to the superior court of the county within which all, or the largest portion, of the special district is located within twenty days of the adoption of the ordinance.

(4) The system or systems of assessment of each special district shall be reviewed by the county engineer and finalized by the county legislative authority at least once every four years. A system or systems of assessment shall be finalized on or before the first of September in the year that it is finalized. The legislative authority of a county that is responsible for establishing a system or systems of assessment for more than one special district may, at its option, stagger the initial finalization of such systems of assessment for different special districts over a period of up to four years. Assessments shall be collected in special districts pursuant to the district's previous system of assessment until the system or systems of assessment under this chapter is finalized under this section.

(5) New improvements shall be noted by the special district as they are made and shall be subject to special assessments in the year after the improvement is made.

(6) The county legislative authority, upon request by a special district, may authorize the special district to impose and collect emergency assessments pursuant to the special district's system or systems of assessment whenever the emergent protection of life or property is necessary.

[1985 c 396 § 17.]

RCW 85.38.170 Budgets--Special assessments--Notice--Delinquent special assessments--Collection fee.

Budgets for each special district shall be adopted, and special assessments imposed, annually for the succeeding calendar year. On or before December 1st of each year, the governing body of the special district shall adopt a resolution approving a budget for the succeeding year and special assessments sufficient to finance the budget. A copy of the resolution and the budget shall be forwarded immediately to the county legislative authority of the county or counties within which the special district is located and to the treasurer of the county or counties in which the special district is located. Special assessments necessary to generate funds for this budget shall be imposed pursuant to the system or systems of assessment established by the county. Special assessments shall be collected by the county treasurer or treasurers within which the special district is located. Notice of the special assessments due may be included on the notice of property taxes due, may be included on a separate notice that is mailed with the notice of property taxes due, or may be sent separately from the notice of property taxes due. Special assessments shall be due at the same time property taxes are due and shall constitute liens on the land or improvements upon which they are imposed. Delinquent special assessments shall be foreclosed in the same manner, and subject to the same time schedules, interest, and penalties as delinquent property taxes. County treasurers may impose a fee for collecting special assessments not to exceed one percent of the dollar value of special assessments collected.

[1985 c 396 § 18.]

RCW 85.38.180 Special districts--Powers.

A special district may:

(1) Engage in flood control activities, and investigate, plan, construct, acquire, repair, maintain, and operate improvements, works, projects, and facilities necessary to prevent inundation or flooding from rivers, streams, tidal waters or other waters. Such facilities include dikes, levees, dams, banks, revetments, channels, canals, and other works, appliances, machinery, and equipment.

(2) Engage in drainage control, storm water control, and surface water control activities, and investigate, plan, construct, acquire, repair, maintain, and operate improvements, works, projects, and facilities necessary to control and treat storm water, surface water, and flood water. Such facilities include drains, ditches, canals, nonsanitary sewers, pumps, and other works, appliances, machinery, and equipment.

(3) Engage in lake or river restoration, aquatic plant control, and water quality enhancement activities.

(4) Take actions necessary to protect life and property from inundation or flow of flood waters, storm waters, or surface waters.

(5) Acquire, purchase, condemn by power of eminent domain pursuant to chapters 8.08 and 8.25 RCW, or lease, in its own name, necessary property, property rights, facilities, and

equipment.

(6) Sell or exchange surplus property, property rights, facilities, and equipment.

(7) Accept funds and property by loan, grant, gift, or otherwise from the United States, the state of Washington, or any other public or private source.

(8) Hire staff, employees, or services, or use voluntary labor.

(9) Sue and be sued.

(10) Cooperate with or join the United States, the state of Washington, or any other public or private entity or person for district purposes.

(11) Enter into contracts.

(12) Exercise any of the usual powers of a corporation for public purposes.

[1991 c 349 § 17; 1985 c 396 § 19.]

RCW 85.38.190 Construction of improvements--When public bidding not required--Use of district employees or volunteers.

Any proposed improvement or part thereof, not exceeding five thousand dollars in cost, may be constructed by district employees: PROVIDED, That this shall not restrict a special district from using volunteer labor and equipment on improvements, and providing reimbursement for actual expenses.

[1987 c 298 § 4; 1986 c 278 § 50.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.200 Annexation of contiguous territory--Procedures.

(1) Territory that is contiguously located to a special district may be annexed by the special district as provided in this section under the petition and election, resolution and election, or direct petition method of annexation.

(2) An annexation under the election method may be initiated by the filing of a petition requesting the action that is signed by at least ten owners of property in the area proposed to be annexed or the adoption of a resolution requesting such action by the governing body of the special district. The petitions shall be filed with the governing body of the special district that is requested to annex the territory. An election to authorize an annexation initiated under the petition and election method may be held only if the governing body approves the annexation. An annexation under either election method shall be authorized if the voters of the area proposed to be annexed approve a ballot proposition favoring the annexation by a simple majority vote. The annexation shall be effective when results of an election so favoring the annexation are certified by the county auditor or auditors. The election, notice of the election, and eligibility to vote at the election shall be as provided for the creation of a special district.

(3) An annexation under the direct petition method of annexation may be accomplished if the owners of a majority of the acreage proposed to be annexed sign a petition requesting the

annexation, and the governing body of the special district approves the annexation. The petition shall be filed with the governing body of the special district. The annexation shall be effective when the governing body approves the annexation.

(4) Whenever a special district annexes territory under this section, the exclusive method by which the special district measures and imposes special assessments upon real property within the entire enlarged area shall be as set forth in RCW 85.38.150 through 85.38.170.

[1986 c 278 § 8.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.210 Consolidation of contiguous districts--Procedures.

Two or more special districts that are contiguously located with each other, or which occupy all or part of the same territory, may consolidate as provided in this section. The consolidation shall result in the creation of a flood control district.

A consolidation may be initiated by: (1) The filing of a petition requesting the action that is signed by eligible voters of each special district who constitute at least ten percent of the eligible voters of the special district, or who own at least a majority of the acreage in the special district; or (2) the adoption of a resolution requesting such action by the governing body of each special district. The petitions shall be filed with, and the resolutions shall be submitted to, the county legislative authority of the county within which all or the largest portion of the special districts is located. The auditor of the county, or auditors of the counties, within which these districts are located shall authenticate the signatures on the petitions and certify the results. An election to authorize the consolidation shall be held not more than one hundred eighty days after the date of the filing of the resolutions, or the determination that sufficient valid signatures are included on the petition from the voters of each of the special districts.

The consolidation shall be authorized if voters in each of the special districts approve a ballot proposition favoring the consolidation by a simple majority vote. Members of the governing body of the consolidated special district shall be selected as provided in RCW 85.38.070 for a newly created special district and the consolidation shall be effective when these initial members of the governing body are so appointed.

All moneys, rights, property, assets and liabilities of the consolidating special districts shall vest in and become the obligation of the new consolidated special district, except that any indebtedness of a consolidating special district shall remain an indebtedness of the original consolidating special district and lands within the original consolidating special district. The governing body of the new consolidated special district shall impose special assessments on lands in the original consolidating special district to redeem this indebtedness. However, the new consolidated special district may issue funding or refunding bonds or notes and fund or refund such indebtedness. The new consolidated special district may continue imposing special assessments pursuant to the various systems of assessment used by the original consolidating special districts, or may establish a new system or systems of assessment in all or part of the new

consolidated special district to finance its operations.

[1986 c 278 § 9.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.213 Withdrawal of area within city or town.

A special district may withdraw area from its boundaries that is located within the boundaries of a city or town, or area that includes area both within and adjacent to the boundaries of any city or town, under this section.

(1) The withdrawal of area is authorized upon the following conditions being met: (a) Adoption of a resolution by the special district requesting withdrawal of the area from the district; (b) adoption of a resolution by the city or town council approving the withdrawal of the special district from the area; (c) assumption by the city or town of full responsibility for the maintenance, improvements, and collection of payment for the operation of the system previously operated by the special district in the area; (d) transfer by the special district of all rights-of-way or easements in the area to the city or town by quit claim or deed; and (e) adoption of an interlocal agreement between the special district and the city or town that reimburses the special district for lost assessment revenue from the withdrawn area, that transfers any facilities or improvements owned by the special district to the city or town as agreed between the parties, and that requires the city or town to maintain existing water run-off and water quality levels in the area.

(2) Property in the territory withdrawn from the boundaries of a special district under this section shall remain liable for any special assessments of the special district from which it was withdrawn, if the special assessments are associated with bonds or notes used to finance facilities serving the property, to the same extent as if the withdrawal of property had not occurred.

[1993 c 464 § 2.]

RCW 85.38.215 Transfer of territory from one special district to another.

Territory that is located in one special district may be transferred from that special district to another special district as provided in this section, if a portion of this territory is coterminous with a portion of the boundaries of the special district to which it is transferred. Such a transfer shall be accomplished using the procedures in RCW 85.38.200 for annexing territory, except that the governing body of both special districts must approve the transfer and make findings that the transfer is in the public interest and that the special district to which the territory is transferred is better able to provide the activities and facilities serving the territory than the special district from which the territory is transferred.

Property in the territory so transferred shall remain liable for any special assessments of the special district from which it was transferred, if the special assessments are associated with bonds or notes used to finance facilities serving the property, to the same extent as if the transfer

had not occurred.

A transfer of territory also may include the transfer of property, facilities, and improvements owned by one special district to the other special district, with or without consideration being paid.

[1987 c 298 § 1.]

RCW 85.38.217 Drainage and drainage improvement districts--Removal of area by first class city--Notice.

Any portion of a drainage district or drainage improvement district located within the boundaries of a first class city operating a storm drain utility pursuant to RCW 35.67.030 may be removed from the drainage district or drainage improvement district by ordinance of the city. The removal of an area shall not result in the impairment of any contract nor remove the liability or obligation to finance district improvements that serve the area so removed as of the effective date of the ordinance. Residents of the district to be removed shall be given substantial notice of the impending action and the opportunity to respond to the action.

[1991 c 28 § 3.]

RCW 85.38.220 Suspension of operations--Procedure--Reactivation.

Any special district may have its operations suspended as provided in this section. The process of suspending a special district's operations may be initiated by: (1) The adoption of a resolution proposing such action by the governing body of the special district; (2) the filing of a petition proposing such action with the county legislative authority of the county in which all or the largest portion of the special district is located, which petition is signed by voters of the special district who own at least ten percent of the acreage in the special district or is signed by ten or more voters of the special district; or (3) the adoption of a resolution proposing such action by the county legislative authority of the county in which all or the largest portion of the special district is located.

A public hearing on the proposed action shall be held by the county legislative authority at which it shall inquire into whether such action is in the public interest. Notice of the public hearing shall be published in a newspaper of general circulation in the special district, posted in at least four locations in the special district to attract the attention of the public, and mailed to the members of the governing body of the special district, if there are any. After the public hearing, the county legislative authority may adopt a resolution suspending the operations of the special district if it finds such suspension to be in the public interest, and shall provide a copy of the resolution to the county treasurer. When a special district is located in more than one county, the legislative authority of each of such counties must so act before the operations of the special district are suspended.

After holding a public hearing on the proposed reactivation of a special district that has had its operations suspended, the legislative authority or authorities of the county or counties in which the special district is located may reactivate the special district by adopting a resolution

finding such action to be in the public interest. Notice of the public hearing shall be posted and published as provided for the public hearing on a proposed suspension of a special district's operations. The governing body of a reactivated special district shall be appointed as in a newly created special district.

No special district that owns drainage or flood control improvements may be suspended unless the legislative authority of a county accepts responsibility for operation and maintenance of the improvements during the suspension period.

[2001 c 299 § 20; 1986 c 278 § 10.]

NOTES:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.225 Alternative dissolution procedure--Drainage and drainage improvement districts--Conditions.

As an alternative to this chapter a drainage district or drainage improvement district located within the boundaries of a county storm drainage and surface water management utility, and which is not currently imposing assessments, may be dissolved by ordinance of the county legislative authority. If the alternative dissolution procedure in this section is used the following shall apply:

(1) The county storm drainage and surface water management utility shall assume responsibility for payment or settlement of outstanding debts of the dissolved drainage district or drainage improvement district, and shall notify the county treasurer at such time of the assumption of responsibility.

(2) All assets, including money, funds, improvements, or property, real or personal, shall become assets of the county in which the dissolved drainage district or drainage improvement district was located.

(3) Notwithstanding RCW 85.38.220, the county storm drainage and surface water management utility may determine how to best manage, operate, maintain, improve, exchange, sell, or otherwise dispose of all property, real and personal, of the dissolved drainage district or drainage improvement district, and may determine to modify, cease the operation of, and/or remove any or all facilities or improvements to real property of the dissolved drainage district or drainage improvement district.

[2001 c 299 § 21; 1991 c 28 § 2.]

RCW 85.38.230 Special assessment bonds authorized.

A special district may issue special assessment bonds or notes to finance costs related to providing, improving, expanding, or enlarging improvements and facilities if the county legislative authority within which all or the major part of the special district is located authorizes the issuance of such bonds or notes. The decision of a county legislative authority authorizing or failing to authorize a proposed issue of special assessment bonds or notes constitutes a discretionary function, and shall not give rise to a cause of action against the county, county legislative authority, or any member of the county legislative authority.

[1986 c 278 § 18.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.240 Special assessment bonds--Issuance--Terms.

(1) Special assessment bonds and notes issued by special districts shall be issued and sold in accordance with chapter 39.46 RCW, except as otherwise provided in this chapter. The maximum term of any special assessment bond issued by a special district shall be twenty years. The maximum term of any special assessment note issued by a special district shall be five years.

(2) The governing body of a special district issuing special assessment bonds or notes shall create a special fund or funds, or use an existing special fund or funds, from which, along with any special assessment bond guaranty fund the special district has created, the principal of and interest on the bonds or notes exclusively are payable.

(3) The governing body of a special district may provide such covenants as it may deem necessary to secure the payment of the principal of and interest on special assessment bonds or notes, and premiums on special assessment bonds or notes, if any. Such covenants may include, but are not limited to, depositing certain special assessments into a special fund or funds, and establishing, maintaining, and collecting special assessments which are to be placed into the special fund or funds. The special assessments covenanted to be placed into such a special fund or funds after June 11, 1986, only may include all or part of the new system of special assessments imposed for such purposes, pursuant to RCW 85.38.150 and 85.38.160. Special assessment bonds or notes issued after July 26, 1987, may not be payable from special assessments imposed under authorities other than those provided in chapter 85.38 RCW.

(4) A special assessment bond or note issued by a special district shall not constitute an indebtedness of the state, either general or special, nor of the county, either general or special, within which all or any part of the special district is located. A special assessment bond or note shall not constitute a general indebtedness of the special district issuing the bond or note, but is a special obligation of the special district and the interest on and principal of the bond or note shall be payable only from special assessments covenanted to be placed into the special fund or funds, and any special assessment bond guaranty fund the special district has created.

The owner of a special assessment bond or note, or the owner of an interest coupon, shall not have any claim for the payment thereof against the special district arising from the special assessment bond or note, or interest coupon, except for payment from the special fund or funds, the special assessments covenanted to be placed into the special fund or funds, and any special assessment bond guaranty fund the special district has created. The owner of a special assessment bond or note, or the owner of an interest coupon, issued by a special district shall not have any claim against the state, or any county within which all or part of the special district is located, arising from the special assessment bond, note, or interest coupon. The special district issuing the special assessment bond or note shall not be liable to the owner of any special assessment bond or note, or owner of any interest coupon, for any loss occurring in the lawful

operation of its special assessment bond guaranty fund.

The substance of the limitations included in this subsection shall be plainly printed, written, engraved, or reproduced on: (a) Each special assessment bond or note that is a physical instrument; (b) the official notice of sale; and (c) each official statement associated with the bonds or notes.

[1987 c 298 § 5; 1986 c 278 § 19.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.250 Special assessment bonds--Guaranty fund.

The governing body of a special district issuing special assessment bonds or notes may create and pay money into a special assessment bond guaranty fund to guaranty special assessment bonds and notes issued by the special district. A portion of the special assessments collected by a special district may be placed into its special assessment bond guaranty fund.

[1986 c 278 § 20.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.260 Special assessment bonds--Refunding.

A special district may issue funding or refunding special assessment bonds or notes to refund outstanding bonds or notes. Such funding or refunding bonds or notes shall be subject to the provisions of law governing other special assessment bonds or notes.

[1986 c 278 § 21.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.270 Special assessment bonds issued prior to July 1, 1986.

Special assessment bonds or notes issued by a special district prior to July 1, 1986, shall continue to be retired and be subject to the laws under which they were issued.

[1986 c 278 § 22.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 85.38.900 Severability--1985 c 396.

If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or

circumstances is not affected.

[1985 c 396 § 88.]

Title 86 RCW FLOOD CONTROL

Chapters

- 86.05** Flood control districts--1935 act.
- 86.09** Flood control districts--1937 act.
- 86.12** Flood control by counties.
- 86.13** Flood control by counties jointly.
- 86.15** Flood control zone districts.
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- 86.24** Flood control by state in cooperation with federal agencies, etc.
- 86.26** State participation in flood control maintenance.

Notes:

Assessments and charges against public lands: Chapter 79.44 RCW.

Authority of cities and towns to contract for dikes, levies, etc.: RCW 35.21.090.

Bridges, obstructions in navigable waters: Chapter 88.28 RCW.

Construction projects in state waters: Chapter 77.55 RCW.

Conveyance of real property by public bodies--Recording: RCW 65.08.095.

County roads and bridges: Chapter 36.81 RCW.

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scope of local government action: RCW 36.01.150.

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Flood control bonds legal investment for mutual savings bank: RCW 32.20.110.

Harbors, tidelands, tidewaters: State Constitution Art. 15 § 1 (Amendment 15), Art. 17.

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Irrigation districts: Title 87 RCW.

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Limitation of actions, special assessments: RCW 4.16.030.

Local governmental organizations, actions affecting boundaries, etc., review by boundary review board: Chapter 36.93 RCW.

Material removed for channel or harbor improvement, or flood control--Use for public purpose: RCW 79.90.150.

Metropolitan municipal corporations: Chapter 35.58 RCW.

Planning enabling act: Chapter 36.70 RCW.

Port districts: Title 53 RCW.

Public bodies may retain collection agencies to collect public debts--Fees: RCW 19.16.500.

Reclamation districts: Title 89 RCW.

River and harbor improvements: Chapter 88.32 RCW.

Safeguarding open canals and ditches: RCW 35.43.040, 35.44.045, 36.88.015, 36.88.350, 36.88.380 through 36.88.400, 87.03.480, 87.03.526.

Soil and water conservation districts: Chapter 89.08 RCW.

Special election in cities, towns or districts to fill unexpired term: RCW 29.21.410.

Special purpose districts, expenditures to recruit job candidates: RCW 42.24.170.

State reclamation act: Chapter 89.16 RCW.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages: Chapter 4.96 RCW.

United States reclamation areas: Chapter 89.12 RCW.

Water rights: Title 90 RCW.

Waterways: Title 91 RCW.

Weather modification and control: Chapter 43.37 RCW.

Chapter 86.05 RCW FLOOD CONTROL DISTRICTS--1935 ACT

Sections

86.05.920 Repeal of RCW 86.05.010 through 86.05.910--Saving--Option to conform to chapter 86.09 RCW--Validation.

RCW 86.05.920 Repeal of RCW 86.05.010 through 86.05.910--Saving--Option to conform to chapter 86.09 RCW--Validation.

Sections 1 through 79, chapter 160, Laws of 1935, section 1, chapter 82, Laws of 1949, section 1, chapter 20, Laws of 1953 and RCW 86.05.010 through 86.05.910 are each repealed: PROVIDED, That districts heretofore established pursuant to said laws may continue to be operated and maintained as provided therein (except that the tort liability immunity provided for in section 32, chapter 160, Laws of 1935 and RCW 86.05.320 shall no longer apply); or may take such action as may be required to conform to the provisions of chapter 72, Laws of 1937 and chapter 86.09 RCW regulating the maintenance and operation of flood control districts to the same extent and to the same effect as if originally organized under said act: PROVIDED FURTHER, That the organization of such districts and the validation of indebtedness heretofore incurred and the limitations upon indebtedness incurred after the effective date of this 1970 amendatory act shall be governed as follows:

(1) Each and all of the flood control districts heretofore organized and established under sections 1 through 79, chapter 160, Laws of 1935, section 1, chapter 82, Laws of 1949, section 1, chapter 20, Laws of 1953 and RCW 86.05.010 through 86.05.910 are hereby validated and declared to be duly existing flood control districts having their respective boundaries as set forth in their organization proceedings as shown by the files in the offices of the auditors of each of the counties affected;

(2) All debts, contracts, and obligations heretofore made by or in favor of, and all bonds or other obligations heretofore executed in connection with or in pursuance of attempted organization, and all other things and proceedings heretofore done or taken by any flood control district heretofore established, operated and maintained under sections 1 through 79, chapter 160, Laws of 1935, section 1, chapter 82, Laws of 1949, section 1, chapter 20, Laws of 1953 and RCW 86.05.010 through 86.05.910 are hereby declared legal and valid and of full force and effect until such are fully satisfied and/or discharged.

(3) The limitation upon indebtedness prescribed in repealed section RCW 86.05.380 to an amount not exceeding one and one-half percent of the taxable property in such district without the assent of three-fifths of the voters therein and three percent of such property with such assent shall henceforth be to an amount not exceeding three-fourths of one percent of the value of the taxable property in such district without the assent of three-fifths of the voters therein and one and one-half percent of such property with such assent. The limitation upon indebtedness referred to in repealed section RCW 86.05.720 of one and one-half percent of the taxable property in such district shall henceforth be three-fourths of one percent of the value of the taxable property in such district. The term "value of the taxable property" as used in this paragraph shall have the meaning set forth in RCW 39.36.015.

[1970 ex.s. c 42 § 40; 1967 c 164 § 8; 1965 c 26 § 16.]

Notes:

Severability--1970 ex.s. c 42: See note following RCW 39.36.015.

Effective date--1970 ex.s. c 42: The effective date of the 1970 amendment to this section is November 1, 1970, see note following RCW 39.36.015.

Purpose--Severability--1967 c 164: See notes following RCW 4.96.010.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages: Chapter 4.96 RCW.

Chapter 86.09 RCW FLOOD CONTROL DISTRICTS--1937 ACT

Sections

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Notes:

Deferral of special assessments: Chapter 84.38 RCW.

Special district creation and operation: Chapter 85.38 RCW.

RCW 86.09.001 Districts authorized--Purpose.

Flood control districts may be created and maintained in this state, as herein provided, for the protection of life and property, the preservation of the public health and the conservation and development of the natural resources of the state of Washington.

[1937 c 72 § 1; RRS § 9663E-1. Formerly RCW 86.08.005, part.]

RCW 86.09.004 Districts to provide control of water--Territory includable--Powers of district wholly within city or town.

Such flood control districts shall be organized to provide for the ultimate necessary control of the entire part, or all, of the stream system of any stream or tributary, or for the protection against tidal or any bodies of water, within this state and may include all or part of the

territory of any county and may combine the territory in two or more such counties, in which any of the lands benefited from the organization and maintenance of a flood control district are situated.

A district established wholly within the boundaries of any city or town may also provide for the collection, control, and safe and suitable conveyance over and across the district, of intermittent surface and drainage water, originating within or without its boundaries, to suitable and adequate outlets.

[1965 c 26 § 1; 1937 c 72 § 2; RRS § 9663E-2. Formerly RCW 86.08.005, part.]

RCW 86.09.010 Authorized purposes.

Such flood control districts may be organized or maintained for any, or all, the following general purposes:

(1) The investigation, planning, construction, improvement, replacement, repair or acquisition of dams, dikes, levees, ditches, channels, canals, banks, revetments and other works, appliances, machinery and equipment and property and rights connected therewith or incidental thereto, convenient and necessary to control floods and lessen their danger and damages.

(2) The cooperation with any agency or agencies of the United States and/or of the state of Washington in investigating and controlling floods and in lessening flood dangers and damages.

[1937 c 72 § 4; RRS § 9663E-4. Formerly RCW 86.08.005, part.]

RCW 86.09.013 State school or other public lands includable.

State granted school or other public lands of the state of Washington may be included within such flood control districts.

[1937 c 72 § 5; RRS § 9663E-5. Formerly RCW 86.08.010, part.]

RCW 86.09.016 Interest in public lands considered as private property--State or public title not affected.

All leases, contracts or other form of holding any interest in any state or public land shall be treated as the private property of the lessee or owner of the contractual or possessory interest therein: PROVIDED, That nothing in this chapter or in any proceeding authorized thereunder shall be construed to affect the title of the state or other public ownership.

[1937 c 72 § 6; RRS § 9663E-6. Formerly RCW 86.08.010, part.]

RCW 86.09.019 Federal lands includable.

Lands of the federal government may be included within such districts in the manner and subject to the conditions, now or hereafter specified in the statutes of the United States.

[1937 c 72 § 7; RRS § 9663E-7. Formerly RCW 86.08.010, part.]

RCW 86.09.020 Certain powers and rights governed by chapter 85.38 RCW.

Flood control districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in chapter 85.38 RCW.

[1985 c 396 § 36.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.148 District's corporate powers.

A flood control district created under this chapter shall constitute a body corporate and shall possess all the usual powers of a corporation for public purposes as well as all powers that may now or hereafter be conferred by law.

[1967 c 164 § 9; 1937 c 72 § 50; RRS § 9663E-50. Formerly RCW 86.08.260, part.]

Notes:

Purpose--Severability--1967 c 164: See notes following RCW 4.96.010.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages: Chapter 4.96 RCW.

RCW 86.09.151 General powers of districts.

(1) Said flood control districts shall have full authority to carry out the objects of their creation and to that end are authorized to acquire, purchase, hold, lease, manage, improve, repair, occupy, and sell real and personal property or any interest therein, either inside or outside the boundaries of the district, to enter into and perform any and all necessary contracts, to appoint and employ the necessary officers, agents and employees, to sue and be sued, to exercise the right of eminent domain, to levy and enforce the collection of special assessments and in the manner herein provided against the lands within the district, for district revenues, and to do any and all lawful acts required and expedient to carry out the purpose of this chapter.

(2) In addition to the powers conferred in this chapter and those in chapter 85.38 RCW, flood control districts may engage in activities authorized under RCW 36.61.020 for lake management districts using procedures granted in this chapter and in chapter 85.38 RCW.

[1986 c 278 § 52; 1937 c 72 § 51; RRS § 9663E-51. Formerly RCW 86.08.260, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 86.09.152 Exemption of farm and agricultural land from special benefit assessments.

See RCW 84.34.300 through 84.34.380 and 84.34.922.

RCW 86.09.154 Sale, lease, use of water by district.

Duly created flood control districts, when maintaining and operating flood control works, shall have authority incidental thereto to lease, acquire, construct, operate and maintain appropriate instrumentalities for the use and sale or lease of water for any and all beneficial purposes and for the drainage, diking, or irrigation of lands upon the payment to the district of the reasonable cost of such service on a semiannual or monthly toll basis.

[1937 c 72 § 52; RRS § 9663E-52. Formerly RCW 86.08.260, part.]

RCW 86.09.157 Special assessment bonds authorized--Payment from income.

Said flood control districts shall also have authority to issue and sell special assessment bonds or notes of the district in accordance with chapter 85.38 RCW.

[1986 c 278 § 40; 1937 c 72 § 53; RRS § 9663E-53. Formerly RCW 86.08.790, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 86.09.160 Power of district to act for United States.

Flood control districts created under the provisions of this chapter shall have authority to act as fiscal agent or other authority for the United States to make collections of money for or on behalf of the United States or any federal agency thereof in connection with the operations of said district, whereupon said district and the county treasurer for said district shall be authorized to act and to assume the duties and liabilities incident to such action and the district board shall have full power to do any and all things required by any statute now or hereafter enacted in connection therewith and to do all things required by the rules and regulations now or that may hereafter be established by any department or agency of the state or federal government in regard thereto.

[1937 c 72 § 54; RRS § 9663E-54. Formerly RCW 86.08.260, part.]

RCW 86.09.163 Contracts with United States or state--Supervision of works.

The district board shall have authority to enter into any obligation or contract authorized by law with the United States or with the state of Washington for the supervision of the construction, for the construction, reconstruction, betterment, extension, purchase, operation or maintenance of the necessary works for the control of floods or for any other service furthering the objects for which said flood control district is created under the provisions of the law of the state of Washington or of the United States and all amendments or extensions thereof and the rules and regulations established thereunder.

[1937 c 72 § 55; RRS § 9663E-55. Formerly RCW 86.08.260, part.]

RCW 86.09.166 Contracts with United States or state--Control, management of works--Contribution of funds.

Flood control districts created under this chapter shall have authority to enter into contracts with, and/or contribute funds to, the United States or any agency thereof, or with, and/or contribute funds to, the state of Washington, under any act of congress or of the state of Washington now in force or hereafter enacted for the assumption of the control and management of the works for such period as may be designated in the contract, or other cooperative arrangement.

[1937 c 72 § 56; RRS § 9663E-56. Formerly RCW 86.08.270, part.]

RCW 86.09.169 Contracts with United States or state--Bonds as security--Annual assessment and levy.

In case a contract has been or shall be hereafter made between the district and the United States, or any agency thereof, or with the state of Washington, as herein provided, bonds of the district may be deposited with the United States, or any agency thereof, or with the state of Washington, as payment or as security for future payment at not less than ninety percent of the par value, the interest on said bonds to be provided for by assessment and levy as in the case of bonds of the district sold to private persons and regularly paid to the United States, or any agency thereof, or to the state of Washington, to be applied as provided in such contract and if bonds of the district are not so deposited it shall be the duty of the board of directors to include as part of any levy or assessment against the lands of the district, an amount sufficient to meet each year all payments accruing under the terms of any such contract.

[1937 c 72 § 57; RRS § 9663E-57. Formerly RCW 86.08.270, part.]

RCW 86.09.172 Contracts with United States or state--When submission to electors required.

No contract, however, requiring the levy of assessments for more than one year shall be entered into by the district as above provided unless a proposition of entering into such a contract shall have first been submitted to the electors of the district as herein provided for the calling, noticing, conducting and canvassing of special district elections, and by said electors approved.

[1937 c 72 § 58; RRS § 9663E-58. Formerly RCW 86.08.270, part.]

RCW 86.09.175 Installment contracts--Approval.

Contracts entered into by districts for construction or for services or materials, may

provide that payments shall be made in such monthly proportion of the contract price, as the board shall determine thereon, as the work progresses, or as the services or materials are furnished, on monthly estimates of the value thereof, approved by the state director. Before the district shall enter into any contract, the plans, specifications and form of contract therefor shall be approved by the state director.

[1937 c 72 § 59; RRS § 9663E-59. Formerly RCW 86.08.280, part.]

RCW 86.09.178 Construction contracts--Public bids, procedure.

Contracts for construction, or for labor or materials entering into the construction of any improvement authorized by the district shall be awarded at public bidding except as herein otherwise provided. A notice calling for sealed proposals shall be published in such newspaper or newspapers of general circulation as the board shall designate for a period of not less than two weeks (three weekly issues) prior to the day of the opening of the bids. Such proposals shall be accompanied by a certified check for such amount as the board shall decide upon, to guarantee a compliance with the bid and shall be opened in public at the time and place designated in the notice. The contract shall be awarded to the lowest and best responsible bidder: PROVIDED, That the board shall have authority to reject any or all bids, in which event they shall readvertise for bids and, when no satisfactory bid is then received and with the written approval of the director, may proceed to construct the works by force account.

[1965 c 26 § 2; 1937 c 72 § 60; RRS § 9663E-60. Formerly RCW 86.08.280, part.]

RCW 86.09.181 Contractor's bond.

Any person, except the state of Washington and the United States, acting under the provisions of this chapter, to whom or to which a contract may have been awarded by the district for construction purposes, or for labor or materials entering therein when the total amount to be paid therefor exceeds one thousand dollars, shall enter into a bond to the state of Washington, with good and sufficient sureties, to be approved and filed with the state director, for one hundred percent of the contract price, conditioned for the faithful performance of said contract and with such further conditions as may be required by law.

[1965 c 26 § 3; 1937 c 72 § 61; RRS § 9663E-61. Formerly RCW 86.08.290, part.]

Notes:

Contractor's bond: Chapter 39.08 RCW.

RCW 86.09.196 Construction in parts or units--Liability for assessment.

The district shall have authority upon the adoption of a comprehensive plan of flood control with the approval of the state director to provide for the construction of the same partially and in parts or units and all the benefited lands in the district shall be liable for assessment to defray the costs of such partial construction or such parts or units until the entire plan has been

completed and fully paid for.

[1937 c 72 § 66; RRS § 9663E-66. Formerly RCW 86.08.310.]

RCW 86.09.202 Eminent domain--Authorized.

The taking and damaging of property or rights therein or thereto by a flood control district to construct an improvement or to fully carry out the purposes of its organization are hereby declared to be for a public use, and any district organized under the provisions of this chapter, shall have and exercise the power of eminent domain to acquire any property or rights therein or thereto either inside or outside the operation of the district and outside the state of Washington, if necessary, for the use of the district.

[1937 c 72 § 68; RRS § 9663E-68. Formerly RCW 86.08.260, part.]

RCW 86.09.205 Eminent domain--Procedure.

Flood control districts exercising the power of eminent domain shall proceed in the name of the district in the manner provided by law for the appropriation of real property or of rights therein or thereto, by private corporations, except as otherwise expressly provided herein.

[1937 c 72 § 69; RRS § 9663E-69. Formerly RCW 86.08.320, part.]

Notes:

Eminent domain by private corporations generally: Chapter 8.20 RCW.

RCW 86.09.208 Eminent domain--Consolidation of actions--Separate verdicts.

The district may at its option unite in a single action proceedings to condemn, for its use, property which is held by separate owners. Two or more condemnation suits instituted separately may also, in the discretion of the court, be consolidated upon motion of any interested party, into a single action. In such cases, the jury shall render separate verdicts for the different tracts of land.

[1937 c 72 § 70; RRS § 9663E-70. Formerly RCW 86.08.320, part.]

RCW 86.09.211 Eminent domain--Damages, how determined--Judgment when damages exceed benefits.

The jury, or court if the jury be waived, in such condemnation proceedings shall find and return a verdict for the amount of damages sustained: PROVIDED, That the court or jury, in determining the amount of damages, shall take into consideration the special benefits, if any, that will accrue to the property damaged by reason of the improvement for which the land is sought to be condemned, and shall make special findings in the verdict of the gross amount of damages to be sustained and the gross amount of special benefits that will accrue. If it shall appear by the verdict of findings, that the gross damages exceed said gross special benefits, judgment shall be

entered against the district, and in favor of the owner or owners of the property damaged, in the amount of the excess of damages over said benefits, and for the costs of the proceedings, and upon payment of the judgment to the clerk of the court for the owner or owners, a decree of appropriation shall be entered, vesting the title to the property appropriated in the district.

[1937 c 72 § 71; RRS § 9663E-71. Formerly RCW 86.08.330, part.]

RCW 86.09.214 Eminent domain--Judgment, when benefits equal or exceed damages.

If it shall appear by the verdict that the gross special benefits equal or exceed the gross damages, judgment shall be entered against the district and in favor of the owner or owners for the costs only, and upon payment of the judgment for costs a decree of appropriation shall be entered vesting the title to the property in the district.

[1937 c 72 § 72; RRS § 9663E-72. Formerly RCW 86.08.330, part.]

RCW 86.09.217 Eminent domain--Right to levy on other land not affected.

If the damages found in any condemnation proceedings are to be paid for from funds of the flood control district, no finding of the jury or court as to benefits or damages shall in any manner abridge the right of the district to levy and collect assessments for district purposes against the uncondemned lands situated within the district.

[1937 c 72 § 73; RRS § 9663E-73. Formerly RCW 86.08.340, part.]

RCW 86.09.220 Eminent domain--Unpaid damages to be applied in satisfaction of levies--Deficiency assessments.

The damages thus allowed but not paid shall be applied pro tanto to the satisfaction of the levies made for such construction costs upon the lands on account of which the damages were awarded: PROVIDED, That nothing herein contained shall be construed to prevent the district from assessing the remaining lands of the owner or owners, so damaged, for deficiencies on account of the principal and interest on bonds and for other benefits not considered by the jury in the condemnation proceedings.

[1937 c 72 § 74; RRS § 9663E-74. Formerly RCW 86.08.340, part.]

RCW 86.09.223 Eminent domain--Title and estate acquired.

The title acquired by the district in condemnation proceedings shall be the fee simple title or such lesser estate as shall be designated in the decree of appropriation.

[1937 c 72 § 75; RRS § 9663E-75. Formerly RCW 86.08.340, part.]

RCW 86.09.226 Right of entry to make surveys and locate works.

The district board and its agents and employees shall have the right to enter upon any land, to make surveys and may locate the necessary flood control works and the line for canal or canals, dike or dikes and other instrumentalities and the necessary branches and parts for the same on any lands which may be deemed necessary for such location.

[1937 c 72 § 76; RRS § 9663E-76. Formerly RCW 86.08.350.]

RCW 86.09.229 Crossing road or public utility--Notice, plan, cost, etc.

Whenever in the progress of the construction of the system of district improvement, it shall become necessary to construct a portion of such system across any public or other road or public utility, the district board shall serve notice in writing upon the public officers, corporation or person having charge of or controlling or owning such road or public utility, as the case may be, of the present necessity of such crossing, giving the location, kind, dimensions and requirement thereof, for the purpose of the system of improvement, and stating a reasonable time, to be fixed by the board, within which plans for such crossing must be filed for approval in case the public officer, corporation or person controlling or owning such road or public utility desire to design and construct such crossing. As soon as convenient, within the time fixed in the notice, the public officers, corporation or person shall, if they desire to construct such crossing, prepare and submit to the board for approval duplicate detailed plans and specifications for such crossing. Upon the return of such approved plans, the public officers, corporation or person controlling such road or public utility shall, within the time fixed by the board, construct such crossing in accordance with the approved plans. In case such public officers, corporation or person controlling or owning such road or public utility shall fail to file plans for such crossing within the time prescribed in the notice, the district board shall proceed with the construction of such crossing in such manner as will cause no unnecessary injury to or interference with such road or public utility. The cost of construction and maintenance of only such crossings or such portion of such cost as would not have been necessary but for the construction of the system of improvement shall be a proper charge against the district, and only the actual cost of such improvement constructed in accordance with the approved plans shall be charged against the district in the case of crossings constructed by others than the district. The amount of costs of construction allowed as a charge against the district shall be credited ratably on the assessments against the property on which the crossing is constructed if chargeable therewith, until the same is fully satisfied.

[1965 c 26 § 5; 1937 c 72 § 77; RRS § 9663E-77. Formerly RCW 86.08.360.]

RCW 86.09.232 Right-of-way on state land, exception.

The right-of-way is hereby given, dedicated and set apart to locate, construct and maintain district works over and through any of the lands which are now or may hereafter be the property of the state of Washington, except lands of said state actually dedicated to public use.

[1937 c 72 § 78; RRS § 9663E-78. Formerly RCW 86.08.370, part.]

RCW 86.09.235 Power to construct works inside or outside of district.

Flood control districts organized under the provisions of this chapter shall have authority to construct, operate and maintain any and all necessary flood control works inside and outside the boundaries of the district.

[1937 c 72 § 79; RRS § 9663E-79. Formerly RCW 86.08.370, part.]

RCW 86.09.259 Board of directors--Number--Officers.

A flood control district shall be managed by a board of directors consisting of three members. The initial directors shall be appointed, and the elected directors elected, as provided in chapter 85.38 RCW. The directors shall elect a chairman from their number and shall either elect one of their number, or appoint a voter of the district, as secretary to hold office at its pleasure and who shall keep a record of its proceedings.

[1985 c 396 § 58; 1967 c 154 § 7; 1937 c 72 § 87; RRS § 9663E-87. Formerly RCW 86.08.390, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

Provisions cumulative: "The provisions of this act are cumulative with and shall not amend, repeal or supersede any other powers heretofore or hereafter granted such districts." [1967 c 154 § 5.]

RCW 86.09.265 Board of directors--Quorum--Majority vote required.

A majority of the directors shall constitute a quorum for the transaction of business, and in all matters requiring action by the board, there shall be a concurrence of at least a majority of the directors.

[1937 c 72 § 89; RRS § 9663E-89. Formerly RCW 86.08.205, part.]

RCW 86.09.268 Board of directors--Powers and duties.

The board shall have the power and it shall be its duty to adopt a seal of the district, to manage and conduct the business affairs of the district, to employ and appoint such agents, engineers, attorneys, officers and employees as may be necessary, and prescribe their duties, to establish reasonable bylaws, rules and regulations for the government and management of affairs of the district, and generally to perform any and all acts necessary to carry out the purpose of the district organization.

[1937 c 72 § 90; RRS § 9663E-90. Formerly RCW 86.08.175, part.]

RCW 86.09.271 Board of directors--Location of district office--Change of location.

The office of the directors and principal place of business of the district shall be located, if possible, at some place within the district to be designated by the board. If a place convenient and suitable for conducting district business and public hearings required by this chapter cannot

be found within the district, the office may be located in the county within which the major portion of district lands is situated. The office and place of business cannot thereafter be changed, except with the previous written consent of the county legislative authority of the county within which the major portion of the district is situated, and without passing a resolution to that effect at a previous regular meeting of the board, entered in the minutes thereof and without posting a notice of the change in a conspicuous public place at or near the place of business which is to be changed at least ten days prior thereto and by the previous posting of a copy of the notice for the same length of time at or near the new location of the office.

[1985 c 396 § 59; 1965 c 26 § 7; 1937 c 72 § 91; RRS § 9663E-91. Formerly RCW 86.08.200.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.274 Board of directors--Meetings--Change of date.

The directors shall hold a regular meeting at their office at least once a year, or more frequently, on the date or dates the board shall designate in their bylaws, and may adjourn any meeting from time to time as may be required for the proper transaction of business: PROVIDED, That the day of the regular meeting cannot be changed, except in the manner prescribed herein for changing the place of business of the district.

[1985 c 396 § 60; 1937 c 72 § 92; RRS § 9663E-92. Formerly RCW 86.08.205, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.277 Board of directors--Special meetings--When notice required--Authorized business.

Special meetings of the board may be called at any time by order of a majority of the directors. Any member not joining in said order shall be given, by United States mail, at least a three days' notice of such meeting, unless the same is waived in writing, which notice shall also specify the business to be transacted and the board at such special meeting shall have no authority to transact any business other than that specified in the notice, unless the transaction of any other business is agreed to in writing by all the members of the board.

[1937 c 72 § 93; RRS § 9663E-93. Formerly RCW 86.08.205, part.]

RCW 86.09.280 Board of directors--Meetings and records public--Printing of bylaws and rules.

All meetings of the directors must be public. All records of the board shall be open for the inspection of any elector of the district during business hours of the day in which any meeting of the board is held. The bylaws, rules and regulations of the board shall be printed in convenient form for distribution in the district.

[1937 c 72 § 94; RRS § 9663E-94. Formerly RCW 86.08.205, part, and 86.08.210, part.]

Notes:

Meetings of public officials declared public: Chapter 42.32 RCW.

RCW 86.09.283 Board of directors--Compensation and expenses of members and employees.

The board of directors may each receive up to seventy dollars for attendance at official meetings of the board and for each day or major part thereof for all necessary services actually performed in connection with their duties as director. The board shall fix the compensation to be paid to the directors, secretary, and all other agents and employees of the district. Compensation for the directors shall not exceed six thousand seven hundred twenty dollars in one calendar year. A director is entitled to reimbursement for reasonable expenses actually incurred in connection with such business, including subsistence and lodging, while away from the director's place of residence, and mileage for use of a privately owned vehicle in accordance with chapter 42.24 RCW.

Any director may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the director's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 13; 1991 c 349 § 24; 1985 c 396 § 61; 1965 c 26 § 8; 1937 c 72 § 95; RRS § 9663E-95. Formerly RCW 86.08.175, part, and 86.08.195, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.286 Board of directors--Personal interest in contracts prohibited--Penalty--Officer may be employed.

No director or any other officer named in this chapter shall in any manner be interested, directly or indirectly, in any contract awarded or to be awarded by the board, or in the profits to be derived therefrom; and for any violation of this provision, such officer shall be deemed guilty of a misdemeanor, and such conviction shall work a forfeiture of his office, and he shall be punished by a fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both fine and imprisonment: PROVIDED, That nothing in this section contained shall be construed to prevent any district officer from being employed by the district as foreman or as a day laborer: PROVIDED FURTHER, That this section shall have no application to any person who is a state employee as defined in RCW 42.52.010.

[1994 c 154 § 316; 1969 ex.s. c 234 § 35; 1937 c 72 § 96; RRS § 9663E-96. Formerly RCW 86.08.215.]

Notes:

Parts and captions not law--Effective date--Severability--1994 c 154: See RCW 42.52.902, 42.52.904, and 42.52.905.

Ethics in public service act: Chapter 42.52 RCW.

RCW 86.09.292 Board of directors--Chairman of county commissioners may act when quorum not present.

In case any member of the district board is absent at the time of any regular monthly meeting of said board, and a quorum of said board cannot be obtained by reason of the absence of said member, it shall be the duty of the chairman of the board of county commissioners of the county in which the office of the district board is located to act in place of said absent member, and the acts of the district board at said meeting shall be valid so far as a quorum is concerned and shall have the same effect as though said absent member were present and acting thereat.

[1937 c 72 § 98; RRS § 9663E-98. Formerly RCW 86.08.205, part.]

RCW 86.09.301 Board of directors--Oath.

Every district officer, upon taking office, shall take and subscribe an official oath for the faithful discharge of the duties of his office during the term of his incumbency.

[1985 c 396 § 62; 1937 c 72 § 101; RRS § 9663E-101. Formerly RCW 86.08.195, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.304 Bond of officer or employee handling funds.

Every district officer or employee handling any district funds shall execute a surety bond payable to the district in the sum of double the estimated amount of funds handled monthly, conditioned that the principal will strictly account for all moneys or credit received by him for the use of the district. Each bond and the amount thereof shall be approved by the county legislative authority of the county within which the major portion of the district is situated, and thereafter filed with the secretary of the district.

[1985 c 396 § 63; 1937 c 72 § 102; RRS § 9663E-102. Formerly RCW 86.08.220, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.307 Bonds--Cost charged to district.

All official bonds executed by district officers under the provisions of this chapter shall be secured at the cost of the district.

[1937 c 72 § 103; RRS § 9663E-103. Formerly RCW 86.08.220, part.]

RCW 86.09.310 Delivery of property to successor.

Every person, upon the expiration or sooner termination of his term of office as an officer of the district, shall immediately turn over and deliver, under oath, to his successor in office, all records, books, papers and other property under his control and belonging to such office. In case of the death of any officer, his legal representative shall turn over and deliver such records, books, papers and other property to the successor in office of such deceased person.

[1937 c 72 § 104; RRS § 9663E-104.]

RCW 86.09.313 Nearest county treasurer as ex officio district treasurer.

The county treasurer of any county in which lands within the flood control district are situated, whose office is nearest distant by public highway to the office of the district board and principal place of business of the district, shall be and is hereby constituted ex officio district treasurer, who shall collect all district assessments and shall keep all district funds required by law.

[1937 c 72 § 105; RRS § 9663E-105. Formerly RCW 86.08.225, part.]

RCW 86.09.319 Treasurer's liability.

Any county treasurer collecting or handling funds of the district shall be liable upon his official bond and to criminal prosecution for malfeasance, misfeasance or nonfeasance in office relative to any of his duties prescribed herein.

[1937 c 72 § 107; RRS § 9663E-107. Formerly RCW 86.08.230.]

RCW 86.09.322 County treasurers to collect and remit assessments.

It shall be the duty of the county treasurer of each county, in which lands included within the operation of the district are located, to collect and receipt for all assessments levied as herein provided, and forward monthly all sums so collected to the ex officio district treasurer who shall place the same to the credit of the proper fund of the district.

[1937 c 72 § 108; RRS § 9663E-108. Formerly RCW 86.08.240.]

RCW 86.09.325 Disbursement of funds by district treasurer.

The ex officio district treasurer shall pay out moneys collected or deposited with him in behalf of the district, or portions thereof, upon warrants issued by the county auditor against the proper funds of the districts, except the sums to be paid out of the bond fund for interest and principal payments on bonds.

[1983 c 167 § 201; 1937 c 72 § 109; RRS § 9663E-109. Formerly RCW 86.08.250, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 86.09.328 Monthly report by district treasurer.

The said ex officio district treasurer shall report in writing on or before the fifteenth day of each month to the district board, the amount of money held by him, the amount in each fund, the amount of receipts for the month preceding in each fund, and the amount or amounts paid out of each fund, and said report shall be filed with the secretary of the board.

[1937 c 72 § 110; RRS § 9663E-110. Formerly RCW 86.08.250, part.]

RCW 86.09.377 Voting rights.

Each qualified voter of a flood control district who owns more than ten acres of land within the district shall be entitled to two additional votes for each ten acres or major fraction thereof located within the district, up to a maximum total of forty votes for any voter, or in the case of community property, a maximum total of twenty votes per member of the marital community.

[1991 c 349 § 4; 1985 c 396 § 22.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.379 Elections--Informality not fatal.

No informality in conducting any election authorized by this chapter shall invalidate the same, if the election shall have been otherwise fairly conducted.

[1937 c 72 § 127; RRS § 9663E-127. Formerly RCW 86.08.165.]

RCW 86.09.380 Special assessments--Budgets--Alternative methods.

RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which flood control districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which flood control districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.

[1985 c 396 § 29.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.382 Assessments--Presumption that land benefited by class--Benefit ratio basis of assessment.

It shall be and hereby is presumed that lands within flood control districts organized

under the provisions of this chapter, shall be benefited in relation to their respective classes to be determined as herein provided, and that the relative ratios of benefits for said lands arising from their locations in said respective classes shall be the basis upon which the same shall be assessed to raise district revenues for any and all purposes now or hereafter authorized by law.

[1937 c 72 § 128; RRS § 9663E-128. Formerly RCW 86.08.450, part.]

RCW 86.09.385 Assessments--Base map of lands within the district.

As a basis for the levy of all assessments authorized under this chapter, the county legislative authority of the county within which the major portion of the district is situated, soon after the creation of the district, shall cause to be prepared a base map of the lands within the district and deliver the same to the secretary of the district: PROVIDED, That said county legislative authority shall not be required to prepare said base map unless ample appropriation of funds for the purpose has been made.

[1985 c 396 § 64; 1965 c 26 § 10; 1937 c 72 § 129; RRS § 9663E-129. Formerly RCW 86.08.420, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.388 Assessments--Appointment of appraisers--Determination of benefit ratios.

Upon receipt of the base map the board of directors of the district shall appoint a board of three appraisers subject to the written approval of the county legislative authority of the county within which the major portion of the district is situated, whose duty it shall be to determine the ratio of benefits which the several tracts of land shall receive with respect to each other from the organization and operation of the district and the construction and maintenance of the district works in accordance with the comprehensive plan therefor adopted by the directors of the district.

[1985 c 396 § 65; 1965 c 26 § 11; 1937 c 72 § 130; RRS § 9663E-130. Formerly RCW 86.08.420, part, and 86.08.430, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.391 Assessments--Appraisers' board, chairman and secretary--Compensation and expenses.

The board of appraisers shall elect a member as chairman and the secretary of the district or his deputy shall be ex officio secretary of the board of appraisers. The appraisers shall receive such compensation and expenses as the board of directors of the district, with the approval of the county legislative authority of the county within which the major portion of the district is situated, shall determine, and which may forthwith be paid by the issuance of district warrants.

[1985 c 396 § 66; 1937 c 72 § 131; RRS § 9663E-131. Formerly RCW 86.08.420, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.394 Assessments--Classification of lands according to benefits--Factors considered.

For the purpose of determining said ratios of benefits, said board of appraisers shall segregate the acreage of the respective lands within the district into such number of classes as in the sole judgment of the members of the board of appraisers shall fairly represent the manifest degrees of benefits, including benefits from better sanitation, easier accessibility, facility of drainage, promotion of land development as well as from minimization of flood damages and from actual flood protection, accruing to the several lands from the organization and operation of the district and the construction and maintenance of the district works in accordance with the comprehensive plan therefor adopted by the directors of the district.

[1937 c 72 § 132; RRS § 9663E-132. Formerly RCW 86.08.440, part.]

RCW 86.09.397 Assessments--Classification of lands by appraisers--Classes described.

Said board of appraisers shall have full authority and it shall be its duty to segregate and classify the acreage of the lands and subdivisions of the same with respect to their respective relative benefits received and to be received from the organization and operation of the district and the construction and maintenance of the district works in accordance with the comprehensive plan therefor adopted by the directors of the district. Those lands receiving the greatest benefits shall be placed in class No. 1; those lands receiving the next greatest benefits shall be placed in class No. 2, and so on down to the class of the least benefits. Those lands receiving no benefits shall be designated "nonbenefited."

[1937 c 72 § 133; RRS § 9663E-133. Formerly RCW 86.08.430, part.]

RCW 86.09.400 Assessments--Percentage of benefits to lands as classed--Relative ratios.

Said board of appraisers shall have full authority and it shall be its duty to determine the percentage of benefits which the acreage of the lands in each class shall have with respect to the lands in class No. 1. Those lands falling in class No. 1 shall have the ratio or percentage of one hundred and those lands in the other respective classes shall be given such percentages of the lands in class No. 1 as said board of appraisers shall determine.

[1937 c 72 § 134; RRS § 9663E-134. Formerly RCW 86.08.430, part.]

RCW 86.09.403 Assessments--Surveys, investigations to determine classification and

benefits.

In determining the classification of said lands and their relative percentages of benefits, as herein provided, said board of appraisers shall consider the benefits of every kind accruing to said lands, as aforesaid, and shall make such investigation and surveys of the same as said board of appraisers shall deem necessary. The board of appraisers shall also examine and consider the data and records of the commission which fixed the boundaries of the district.

[1937 c 72 § 135; RRS § 9663E-135. Formerly RCW 86.08.440, part.]

RCW 86.09.406 Assessments--Permanency of ratios of benefits as fixed.

The ratio of percentage determined by said board of appraisers for each class of lands aforesaid shall constitute the ratio of benefits of each acre or fraction thereof in its respective class for all district assessment purposes until changed in the manner herein provided.

[1937 c 72 § 136; RRS § 9663E-136. Formerly RCW 86.08.450, part.]

RCW 86.09.409 Assessments--Alternative method of determining benefit ratios.

As an independent and alternative method to any other method herein authorized and subject to the prior written approval of the county legislative authority of the county within which the major portion of the district is situated, the ratio of benefits herein mentioned may be determined in their relation to the relative values of the respective benefited lands, including the improvements thereon, and the same shall be expressed on a relative percentage basis.

[1985 c 396 § 67; 1937 c 72 § 137; RRS § 9663E-137. Formerly RCW 86.08.460, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.412 Assessments--Alternative method, percentage shall fix the class.

In case said alternative method of determining the ratio of benefits is adopted by any such district the percentage given a tract of land shall fix the class to which said tract belongs for assessment purposes.

[1937 c 72 § 138; RRS § 9663E-138. Formerly RCW 86.08.460, part.]

RCW 86.09.415 Assessments--Determining relative values--General tax rolls.

In determining the relative values of such lands, including improvements thereon, the assessed valuation of the same for general tax purposes last equalized shall be construed to be prima facie correct: PROVIDED, That nothing herein contained shall be construed to prevent the fixing of values where none are shown on the general tax roll or the revision of such values on the general tax roll in any instance where in the sole judgment of the revising officers for the district the value for general tax purposes is manifestly and grossly erroneous in its relation to

value of like property in the district similarly situated: AND PROVIDED FURTHER, That in any instance where any tract of land is protected or partially protected from floods and is financially supporting the works affording such protection the revising officers for the district shall take the value of such existing flood protection into consideration and give such land equitable credit therefor.

[1937 c 72 § 139; RRS § 9663E-139. Formerly RCW 86.08.460, part.]

RCW 86.09.418 Assessments--Revision of benefit classification--Appointment of reappraisers--Effect of reexamination.

Upon completion of the control works of the district or of any unit thereof, the board of directors of the district may, with the written consent of the county legislative authority of the county within which the major portion of the district is situated, and upon petition signed by landowners representing twenty-five percent of the acreage of the lands in the district shall, appoint three qualified persons who shall be approved in writing by the county legislative authority, to act as a board of appraisers and who shall reconsider and revise and/or reaffirm the classification and relative percentages, or any part or parts thereof, in the same manner and with the same legal effect as that provided herein for the determination of such matters in the first instance: PROVIDED, That such reexamination shall have no legal effect on any assessments regularly levied prior to the order of appraisal by the reexamining board of appraisers.

[1985 c 396 § 68; 1937 c 72 § 140; RRS § 9663E-140. Formerly RCW 86.08.470, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.421 Assessments--Descriptions of lands as appraised and classified--Map and filing thereof.

When said board of appraisers shall have made said determination of the ratio of benefits, as aforesaid, all the lands within the district shall be classified and properly designated and shall be described in terms of government sections, and fractions thereof in designated townships and ranges, on the base map, and the board of appraisers shall file said map with the secretary of the district: PROVIDED, That platted lands may be described in terms of the recorded plat thereof.

[1937 c 72 § 141; RRS § 9663E-141. Formerly RCW 86.08.470, part.]

RCW 86.09.424 Assessments--Hearing on objections to assessment ratios--Time--Place.

The secretary of the district shall immediately fix a time for hearing objections to the assessment ratios determined by said board of appraisers as shown on said base map. The meeting shall be at the office of the district board and principal place of business of the district and shall be held not less than twenty-five, nor more than thirty-five, days from the date of the

first publication of the notice of the hearing.

[1937 c 72 § 142; RRS § 9663E-142. Formerly RCW 86.08.475, part.]

RCW 86.09.427 Assessments--Notice of hearing, publication.

Notice of said hearing shall be given by the secretary of the district by causing a copy of the same to be published for three consecutive weekly issues in a newspaper of general circulation, to be selected by said secretary, published in each of the counties in which any part of the district is located.

[1937 c 72 § 143; RRS § 9663E-143. Formerly RCW 86.08.475, part.]

RCW 86.09.430 Assessments--Contents of notice of hearing.

Said notice of hearing on said determination of assessment ratios shall state that the base assessment map designating the classes in which the lands in the district have been placed for assessment purposes on the ratios authorized by law, has been prepared by the board of appraisers and is on file at the office of the district board and may be inspected at any time during office hours; that a hearing on said map will be held before the county legislative authority at the office of the district board on, the day of,, at the hour of o'clock (naming the time), where any person may appear and present such objections, if any, he may have to said map, and shall be signed by the secretary of the district.

[1986 c 278 § 43; 1937 c 72 § 144; RRS § 9663E-144. Formerly RCW 86.08.480.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 86.09.433 Assessments--Conduct of hearing--Order.

At the time set for said hearing the county legislative authority shall be present at the place designated in the notice and if it appears that due notice of the hearing has been given, shall proceed to hear such objections to the base map as shall be presented and shall hear all pertinent evidence that may be offered. The county legislative authority shall have authority to adjourn said hearings from time to time to study the record and evidence presented, to make such independent investigation as it shall deem necessary and to correct, modify or confirm the things set out on said base map or any part thereof and to determine all questions concerning the matter and shall finally make an order confirming said map with such substitutions, changes or corrections, if any, as may have been made thereon, which order shall be signed by the chairman of the county legislative authority and attached to said map.

[1985 c 396 § 69; 1937 c 72 § 145; RRS § 9663E-145. Formerly RCW 86.08.485, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.439 Assessments--Conclusiveness of base assessment map.

Upon the signing of said order by said county legislative authority and the attachment of the same to said base assessment map, said base assessment map and all things set out on the face thereof shall be conclusive in all things upon all parties, unless appealed from to the superior court in the manner and within the time herein provided.

[1986 c 278 § 44; 1937 c 72 § 147; RRS § 9663E-147. Formerly RCW 86.08.485, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 86.09.442 Assessments--Copies of base assessment map to be filed with county assessors.

When confirmed by order of said county legislative authority as aforesaid, or by order of said county legislative authority making any changes decreed by the court on appeal to the superior court, it shall be the duty of the secretary of the district to prepare a correct copy of so much of said base assessment map as includes the lands in the district situated in each county in which the lands in the district are situated, with the assessment classes and ratios properly designated thereon, and file the same with the respective county assessors of said counties for record therein.

[1985 c 396 § 70; 1937 c 72 § 148; RRS § 9663E-148. Formerly RCW 86.08.500, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.445 Assessments--Levies to be made according to base assessment map.

Assessments made against the respective lands in the district to carry out any of the purposes of this chapter shall be levied in accordance with their respective classifications and in proportion to their respective ratios of benefits, set out on the base assessment map.

[1937 c 72 § 149; RRS § 9663E-149. Formerly RCW 86.08.500, part.]

RCW 86.09.448 Assessments--Appeal to courts.

Any person, firm or corporation feeling aggrieved at any determination by said county legislative authority of the classification or relative percentage of his or its lands, aforesaid, may have the same reviewed by a proceeding for that purpose, in the nature of an appeal, initiated in the superior court of the county in which the land affected is situated. The matter shall be heard and tried by the court and shall be informal and summary but full opportunity to be heard and present evidence shall be given before judgment is pronounced.

[1985 c 396 § 71; 1937 c 72 § 150; RRS § 9663E-150. Formerly RCW 86.08.490, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.451 Assessments--Notice of appeal.

No such appeal shall be entertained by the court unless notice of the same containing a statement of the substance of the matter complained of and the manner in which the same injuriously affects the appellant's interests shall have been served personally or by registered mail, upon the county legislative authority of the county within which the major portion of the district is situated, and upon the secretary of the district, within twenty days following the date of the determination appealed from.

[1985 c 396 § 72; 1937 c 72 § 151; RRS § 9663E-151. Formerly RCW 86.08.490, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.454 Assessments--Appeal--Stay bond, when required.

No bond shall be required unless a stay is desired, and an appeal shall not be a stay, unless within five days following the service of notice of appeal aforesaid, a bond shall be filed in an amount to be fixed by the court and with sureties satisfactory to the court, conditioned to perform the judgment of the court.

[1937 c 72 § 152; RRS § 9663E-152. Formerly RCW 86.08.490, part.]

RCW 86.09.457 Assessments--Civil practice to apply--Costs, liability of district.

Costs shall be paid as in civil cases brought in the superior court, and the practices in civil cases shall apply: PROVIDED, That any costs awarded against said county legislative authority shall be in its official capacity only and shall be against and paid by the district.

[1985 c 396 § 73; 1937 c 72 § 153; RRS § 9663E-153. Formerly RCW 86.08.495, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

Civil practice generally: Title 4 RCW; Rules of court.

Costs, generally: Chapter 4.84 RCW.

RCW 86.09.460 Assessments--Appeal from superior to supreme court.

An appeal shall lie from the judgment of the superior court as in other civil cases.

[1937 c 72 § 154; RRS § 9663E-154. Formerly RCW 86.08.495, part.]

RCW 86.09.463 Assessments--County legislative authority's determination deemed

prima facie correct on appeal.

In all said appeals from the determination of said county legislative authority, as herein provided, said determination and all parts thereof shall be deemed to be prima facie correct.

[1985 c 396 § 74; 1937 c 72 § 155; RRS § 9663E-155. Formerly RCW 86.08.490, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.466 Assessments--District budget--Approval--Basis for assessment roll.

The secretary of the district on or before the first day of November in each year shall estimate the amount of money necessary to be raised for any and all district purposes during the ensuing year based upon a budget furnished him by the district board and submit the same to the county legislative authority of the county within which the major portion of the district is situated for its suggestions, approval and revision and upon the approval of the budget by said county legislative authority, either as originally submitted or as revised, the secretary shall prepare an assessment roll with appropriate headings in which must be listed all the lands in each assessment classification shown on the base assessment map.

[1985 c 396 § 75; 1937 c 72 § 156; RRS § 9663E-156. Formerly RCW 86.08.510, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.469 Assessments--Assessment roll, contents--Headings.

On such assessment roll in separate columns, must be specified under the appropriate headings:

(1) The reputed owner of the property assessed. If the reputed owner is not known to the secretary, the reputed owner may be stated as "unknown";

(2) The description of the land of the reputed or unknown owner sufficiently definite to identify the land. Where the land is described in the records of the county assessor's office in terms of the assessor's plat tax number, such designation shall be sufficient description of such land on the district's assessment roll. In instances where the district has adopted the alternative method of determining the ratio of benefits as herein authorized the secretary shall annually revise and specify in an appropriate column on the roll the cash value of the respective tracts of lands, including improvements thereon, described on the roll;

(3) The estimated assessable acreage of such respective lands;

(4) The designated classification and their respective ratios of benefits shown on the base assessment map in which the land is situated, with the per acre final ratio or percentage upon which every acre or fraction thereof of the respective lands are to be charged with assessments;

(5) The total amount of the assessment in dollars and cents against each tract of land.

[1937 c 72 § 157; RRS § 9663E-157. Formerly RCW 86.08.520, part.]

RCW 86.09.472 Assessments--Margin for anticipated delinquencies.

For the purpose of apportioning the amount of money to be raised by assessment, to the several tracts of land in accordance with their respective classifications, the secretary shall add to the amount of money to be raised fifteen percent thereof for anticipated delinquencies.

[1937 c 72 § 158; RRS § 9663E-158. Formerly RCW 86.08.510, part.]

RCW 86.09.475 Assessments--How calculated.

In calculating the amount of assessments to be charged against the respective tracts of land included in the annual district assessment roll, the per acre charge against the lands in class No. 1 on the base map shall be taken as one hundred percent and the per acre charge against the lands in other classes shall be reckoned on their respective final per acre percentages of the per acre assessment against the lands in said class No. 1.

[1937 c 72 § 159; RRS § 9663E-159. Formerly RCW 86.08.530.]

RCW 86.09.478 Assessments--Omitted property may be back-assessed.

Any property which may have escaped assessment for any year or years, shall in addition to the assessment for the then current year, be assessed for such year or years with the same effect and with the same penalties as are provided for such current year and any property delinquent in any year may be directly assessed during the current year for any expenses caused the district on account of such delinquency.

[1937 c 72 § 160; RRS § 9663E-160. Formerly RCW 86.08.550.]

RCW 86.09.481 Assessments--Lands in more than one county.

Where the district embraces lands lying in more than one county the assessment roll shall be so arranged that the lands lying in each county shall be segregated and grouped according to the county in which the same are situated.

[1937 c 72 § 161; RRS § 9663E-161. Formerly RCW 86.08.520, part.]

RCW 86.09.484 Equalization of assessments--Notice and time for meeting of board of equalization.

Upon completion of the assessment roll the secretary shall deliver the same to the district board and immediately give notice thereof and of the time the board of directors, acting as a board of equalization will meet to equalize assessments, by publication in a newspaper published in each of the counties comprising the district. The time fixed for the meeting shall not be less than twenty nor more than thirty days from the first publication of the notice, and in the meantime the assessment roll must remain in the office of the secretary for the inspection of all

persons interested.

[1937 c 72 § 162; RRS § 9663E-162. Formerly RCW 86.08.540, part.]

RCW 86.09.487 Equalization of assessments--Meeting of directors as board, length of time--Completion of roll.

Upon the day specified in the notice required by the preceding section for the meeting, the board of directors, which is hereby constituted a board of equalization for that purpose, shall meet and continue in session from day to day as long as may be necessary, not to exceed ten days, exclusive of Sundays, to hear and determine such objections to the said assessment roll as may come before them; and the board may decide the same. The secretary of the board shall be present during its session, and note all changes made at said hearing, and on or before the fifteenth day of January thereafter shall have the assessment roll completed as finally equalized by the board.

[1937 c 72 § 163; RRS § 9663E-163. Formerly RCW 86.08.540, part.]

RCW 86.09.489 Levy where total assessment less than two dollars.

When the assessment roll is completed as finally equalized by the board of directors and the total assessment against any tract or contiguous tracts owned by one person or corporation is less than two dollars, the county treasurer shall levy such a minimum amount of two dollars against such tract or contiguous tracts.

[1965 c 26 § 13.]

RCW 86.09.490 Assessment lien--Priority.

The assessment upon real property shall be a lien against the property assessed, from and after the first day of January in the year in which the assessment becomes due and payable, but as between grantor and grantee such lien shall not attach until the fifteenth day of February of such year, which lien shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage or otherwise, except a lien for undelinquent flood control district assessments, diking or drainage, or diking or drainage improvement, district assessments and for unpaid and outstanding general ad valorem taxes, and such lien shall not be removed until the assessments are paid or the property sold for the payment thereof as provided by law.

[1937 c 72 § 164; RRS § 9663E-164. Formerly RCW 86.08.560, part.]

RCW 86.09.493 Payment of assessment--Date of delinquency--Notice to pay--Assessment book--Statements.

On or before the fifteenth day of January in each year the secretary must deliver the assessment roll or the respective segregations thereof to the county treasurer of each respective

county in which the lands described are located, with a statement of the amounts and/or percentages of the collections on said roll which shall be apportioned to the respective district funds, and said assessments shall become due and payable at the time or times general taxes accrue payable.

One-half of all assessments on said roll shall become delinquent on the first day of June following the filing of the roll unless said one-half is paid on or before the thirty-first day of May of said year, and the remaining one-half shall become delinquent on the first day of December following, unless said one-half is paid on or before the thirtieth day of November. All delinquent assessments shall bear interest at the rate of ten percent per annum from the date of delinquency until paid.

Within twenty days after the filing of the assessment roll as aforesaid the respective county treasurers shall each publish a notice in a newspaper published in their respective counties in which any portion of the district may lie, that said assessments are due and payable at the office of the county treasurer of the county in which said land is located and will become delinquent unless paid as herein provided. Said notice shall state the dates of delinquency as fixed in this chapter and the rate of interest charged thereon and shall be published once a week for four successive weeks and shall be posted within said period of twenty days in some public place in said district in each county in which any portion of the district is situated.

Upon receiving the assessment roll, the county treasurer shall prepare therefrom an assessment book in which shall be written the description of the land as it appears in the assessment roll, the name of the owner or owners where known, and if assessed to the unknown owners, then the word "unknown", and the total assessment levied against each tract of land. Proper space shall be left in said book for the entry therein of all subsequent proceedings relating to the payment and collection of said assessments.

Upon payment of any assessment the county treasurer must enter the date of said payment in said assessment book opposite the description of the land and the name of the person paying, and give a receipt to such person specifying the amount of the assessment and the amount paid with the description of the property assessed.

It shall be the duty of the county treasurer of the county in which any land in the district is located to furnish upon request of the owner, or any person interested, a statement showing any and all assessments levied as shown by the assessment roll in his office upon land described in such request, and all statements of general taxes covering any land in the district shall be accompanied by a statement showing the condition of district assessments against such lands: PROVIDED, That the failure of the county treasurer to render any statement herein required of him shall not render invalid any assessments made by any district or proceedings had for the enforcement and collection of district assessments pursuant to this chapter.

[1937 c 72 § 165; RRS § 9663E-165. Formerly RCW 86.08.540, part, 86.08.560, part, and 86.08.570.]

RCW 86.09.496 Delinquency list--Posting and publication.

On or before the thirty-first day of December of each year, the county treasurer of the county in which the land is located shall cause to be posted the delinquency list which must

contain the names of persons to whom the property is assessed and a description of the property delinquent and the amount of the assessment and costs due, opposite each name and description.

He must append to and post with the delinquency list a notice that unless the assessments delinquent, together with costs and accrued interest, are paid, the real property upon which such assessments are a lien will be sold at public auction. The said notice and delinquent list shall be posted at least twenty days prior to the time of sale. Concurrent as nearly as possible with the date of the posting aforesaid, the said county treasurer shall publish the location of the place where said notice is posted and in connection therewith a notice that unless delinquent assessments together with costs and accrued interest are paid, the real property upon which such assessments are a lien will be sold at public auction. Such notice must be published once a week for three successive weeks in a newspaper of general circulation published in the county within which the land is located; but said notice of publication need not comprise the delinquent list where the same is posted as herein provided. Both notices must designate the time and place of sale. The time of sale must not be less than twenty-one nor more than twenty-eight days from the date of posting and from the date of the first publication of the notice thereof, and the place must be at some point designated by the treasurer.

[1937 c 72 § 166; RRS § 9663E-166. Formerly RCW 86.08.580.]

RCW 86.09.499 Sale for delinquent assessments--Postponement.

The treasurer of the county in which the land is situated shall conduct the sale of all lands situated therein and must collect in addition to the assessment due as shown on the delinquent list the costs and expenses of sale and interest at the rate of ten percent per annum from the date or dates of delinquency as hereinbefore provided. On the day fixed for the sale, or some subsequent day to which he may have postponed it, and between the hours of ten o'clock a.m. and three o'clock p.m., the county treasurer making the sale must commence the same, beginning at the head of the list, and continuing alphabetically, or in the numerical order of the parcels, lots or blocks, until completed. He may postpone the day of commencing the sale, or the sale from day to day, by giving oral notice thereof at the time of the postponement, but the sale must be completed within three weeks from the first day fixed.

[1937 c 72 § 167; RRS § 9663E-167. Formerly RCW 86.08.590.]

RCW 86.09.502 Sale for delinquent assessments--How conducted--Certificate of sale--District as purchaser--Fee.

The owner or person in possession of any real estate offered for sale for assessments due thereon may designate in writing to the county treasurer, by whom the sale is to be made, and prior to the sale, what portion of the property he wishes sold, if less than the whole; but if the owner or possessor does not, then the treasurer may designate it, and the person who will take the least quantity of the land, or in case an undivided interest is assessed, then the smallest portion of the interest, and pay the assessment and costs due, including one dollar to the treasurer for duplicate of the certificate of sale, is the purchaser. The treasurer shall account to the district

for said one dollar. If the purchaser does not pay the assessment and costs before ten o'clock a.m. the following day, the property must be resold on the next sale day for the assessments and costs. In case there is no purchaser in good faith for the same on the first day that the property is offered for sale, and if there is no purchaser in good faith when the property is offered thereafter for sale, the whole amount of the property assessed shall be struck off to the district as the purchaser, and the duplicate certificate shall be delivered to the secretary of the district, and filed by him in the office of the district. No charge shall be made for the duplicate certificate where the district is the purchaser, and in such case the treasurer shall make an entry, "Sold to the district", and he will be credited with the amount thereof in settlement. The district, as a purchaser at said sale, shall be entitled to the same rights as a private purchaser, and may assign or transfer the certificate of sale upon the payment of the amount which would be due if redemption were being made by the owner. If no redemption is made of land for which the district holds a certificate of purchase, the district will be entitled to receive the treasurer's deed therefor in the same manner as a private person would be entitled thereto.

After receiving the amount of assessments and costs, the county treasurer must make out in duplicate a certificate, dated on the day of sale, stating (when known) the names of the persons assessed, a description of the land sold, the amount paid therefor, that it was sold for assessments, giving the amount and the year of assessment, and specifying the time when the purchaser will be entitled to a deed. The certificate must be signed by the treasurer making the sale and one copy delivered to the purchaser, and the other filed in the office of the county treasurer of the county in which the land is situated: PROVIDED, That upon the sale of any lot, parcel or tract of land not larger than an acre, the fee for a duplicate certificate shall be twenty-five cents and in case of a sale to a person or a district, of more than one parcel or tract of land, the several parcels or tracts may be included in one certificate.

[1937 c 72 § 168; RRS § 9663E-168. Formerly RCW 86.08.600.]

RCW 86.09.505 Sale for delinquent assessments--Entries in assessment book--Book open to inspection--Lien vested in purchaser.

The county treasurer, before delivering any certificate must file the same and enter in the assessment book opposite the description of the land sold, the date of sale, the purchaser's name and the amount paid therefor, and must regularly number the description on the margin of the assessment book and put a corresponding number on each certificate. Such book must be open to public inspection without fee during office hours, when not in actual use.

On filing the certificate of sale as provided in the preceding paragraph, the lien of the assessment vests in the purchaser and is only divested by the payment to the county treasurer making the sale of the purchase money and interest at the rate of ten percent per annum, from the day of sale until redemption for the use of the purchaser.

[1937 c 72 § 169; RRS § 9663E-169. Formerly RCW 86.08.610.]

RCW 86.09.508 Sale for delinquent assessments--Redemption, when and how made.

A redemption of the property sold may be made by the owner or any person on behalf and in the name of the owner or by any party in interest at any time before deed issues, by paying the amount of the purchase price and interest as in this chapter provided, and the amount of any assessments which such purchaser may have paid thereon after purchase by him and during the period of redemption in this section provided, together with like interest on such amount, and if the district is the purchaser, the redemptioner shall not be required to pay the amount of any district assessment levied subsequent to the assessment for which said land was sold, but all subsequent and unpaid assessments levied upon said land to the date of such redemption shall remain a lien and be payable and the land be subject to sale and redemption at the times applicable to such subsequent annual district assessment. Redemption must be made in legal tender, as provided for the collection of state and county taxes, and the county treasurer must credit the amount paid to the person named in the certificate and pay it on demand to such person or his assignees. No redemption shall be made except to the county treasurer of the county in which the land is situated.

[1937 c 72 § 170; RRS § 9663E-170. Formerly RCW 86.08.620.]

RCW 86.09.511 Sale for delinquent assessments--Entry of redemption--Deed on demand if not redeemed in two years--Fee.

Upon completion of redemption, the county treasurer to whom redemption has been made shall enter the word "redeemed", the date of redemption and by whom redeemed on the certificate and on the margin of the assessment book where the entry of the certificate is made. If the property is not redeemed within two years, after the fifteenth day of January of the year in which such property was sold, the county treasurer of the county in which the land sold is situated must thereafter, upon demand of the owner of the certificate of sale, make to the purchaser, or his assignees a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person redeemed the property during the time allowed by law for its redemption. The treasurer shall receive from the purchaser, for the use of the district, one dollar for making such deed: PROVIDED, If redemption is not made of any lot, parcel or tract of land not larger than one acre, the fee for a deed shall be twenty-five cents and when any person or district holds a duplicate certificate covering more than one tract of land, the several parcels, or tracts of lands, mentioned in the certificate may be included in one deed.

[1937 c 72 § 171; RRS § 9663E-171. Formerly RCW 86.08.630.]

RCW 86.09.514 Sale for delinquent assessments--Effect and validity of deed.

The matter recited in the certificate of sale must be recited in the deed, and such deed duly acknowledged or proved is prima facie evidence that:

- First. The property was assessed as required by law.
- Second. The property was equalized as required by law.
- Third. That the assessments were levied in accordance with law.
- Fourth. The assessments were not paid.

Fifth. At a proper time and place the property was sold as prescribed by law and by the proper officers.

Sixth. The property was not redeemed.

Seventh. The person who executed the deed was the proper officer.

Such deed, duly acknowledged or proved, is (except as against actual fraud) conclusive evidence of the regularity of all the proceedings from the assessments by the secretary, inclusive, up to the execution of the deed. The deed conveys to the grantee the absolute title to the lands described therein, free from all incumbrances except the lien of outstanding general ad valorem taxes and of unmatured special assessments. When title to the land is in the United States or this state, such deed shall be prima facie evidence of the right of possession.

[1937 c 72 § 172; RRS § 9663E-172. Formerly RCW 86.08.640, part.]

RCW 86.09.517 Sale for delinquent assessments--Mistake, misnomer does not affect sale.

When land is sold for assessments correctly imposed, as the property of a particular person, no misnomer of the owner or supposed owner, or other mistake relating to the ownership thereof, affects the sale or renders it void or avoidable.

[1937 c 72 § 173; RRS § 9663E-173. Formerly RCW 86.08.640, part.]

RCW 86.09.520 District lands exempt from general taxes--Leasing, application of proceeds.

All unsold lands owned by the district shall be exempt from general ad valorem taxes while title to same remains in the district. The district shall not be authorized to lease any of its lands for a term longer than one year, and the proceeds for such lease shall first be applied on account of outstanding ad valorem tax liens, if any.

[1937 c 72 § 174; RRS § 9663E-174. Formerly RCW 86.08.650.]

RCW 86.09.523 Liability of city, town or subdivision for benefits to roads, streets, or sewer systems.

Whenever any system of improvement constructed under the provisions of this chapter results in benefit to the whole or any part of a public street or road, street or road bed or track thereof within the district, or will facilitate the construction or maintenance of any sewer system in any city or town within the district, the city, town or subdivision or any of them responsible for the maintenance of said public road, street or sewer, shall be liable for assessment for any or all district purposes.

[1937 c 72 § 175; RRS § 9663E-175. Formerly RCW 86.08.660, part.]

RCW 86.09.526 Liability of public and private lands for benefits.

All school, granted, and other state lands, and lands owned by the United States, when legally possible, and all county, city and other municipally owned property, not used for governmental purposes, and all privately owned lands within the corporate limits of any county, school district, city or other municipal corporation included within the operation of the district and benefited by the district improvement, shall be liable for assessment as provided herein for other property.

[1937 c 72 § 176; RRS § 9663E-176. Formerly RCW 86.08.660, part.]

RCW 86.09.529 Assessment payment by city, county, subdivision--Payment by state for highway benefit.

Assessments charged to any city, town, county, or subdivision thereof shall be paid from any fund of the city, town, county, or subdivision, as its governing body determines. Assessments charged on account of benefits to state highways shall be approved by the secretary of transportation and shall be paid from the state motor vehicle fund.

[1984 c 7 § 379; 1937 c 72 § 177; RRS § 9663E-177. Formerly RCW 86.08.660, part.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 86.09.532 District funds--Created.

There are hereby created for district purposes the following special funds: (1) Expense fund, (2) surplus fund, (3) suspense fund, (4) general bond fund, (5) utility bond fund, (6) contract fund.

[1937 c 72 § 178; RRS § 9663E-178. Formerly RCW 86.08.670.]

RCW 86.09.535 District funds--Expense fund--Composition--Use.

All assessments collected for administrative, operative and maintenance purposes, all money collected and not otherwise provided for, and any transfers authorized by law from other funds made specifically to the fund, shall be placed by the county treasurer, ex officio treasurer of the district, in the expense fund, and it shall be the duty of the district board to make ample provision for the requirements of this fund by the levy of assessments or by the use of other revenues of the district.

[1937 c 72 § 179; RRS § 9663E-179. Formerly RCW 86.08.675.]

RCW 86.09.538 District funds--Surplus fund--Composition--Use.

The district shall have authority at its option of turning any district revenues not probably

required during the current year to the surplus fund by adopting a resolution to that effect and filing a copy of the same with the county treasurer in charge of such fund. For this purpose unrequired moneys may be transferred from other funds, except from either of the two bond funds.

Assessments, not exceeding twenty percent of the total levy for a given year, may be levied for the purpose of supplying moneys for the surplus fund.

The surplus fund may be used for any district purpose authorized by law, by resolution of the board of directors specifying said purpose, and the duration of such use.

[1937 c 72 § 180; RRS § 9663E-180. Formerly RCW 86.08.680.]

RCW 86.09.541 District funds--Suspense fund--Composition--Use.

All district indebtedness, not otherwise provided for, which has not been or will not be paid on substantially a cash basis, shall be paid from the suspense fund and it shall be the duty of the district board to make ample provision for the requirements of this fund by the levy of assessments or by the use of other revenues of the district, authorized by law to be used for this purpose.

[1937 c 72 § 181; RRS § 9663E-181. Formerly RCW 86.08.685.]

RCW 86.09.544 District funds--General bond fund--Composition--Use.

Moneys in the general bond fund shall be used exclusively for the payment of outstanding general obligation bonds of the district with interest thereon according to their terms. It shall be the duty of the district board to make ample provision for the requirements of this fund by the levy of assessments and/or by the use of other district revenues, authorized by law to be used for this purpose.

[1937 c 72 § 182; RRS § 9663E-182. Formerly RCW 86.08.695.]

RCW 86.09.547 District funds--Utility bond fund--Composition--Use.

Revenues from the use, sale or lease of water and/or other service furnished by the district to the extent pledged to the payment of district utility bonds, as herein provided, shall be placed in the utility bond fund and used exclusively for the payment of such bonds with interest according to their terms.

[1937 c 72 § 183; RRS § 9663E-183. Formerly RCW 86.08.700.]

RCW 86.09.550 District funds--Contract fund--Composition--Use.

The proceeds from bond sales and revenues from other sources authorized by law to be used for district contract purposes shall be placed in the contract fund and shall be used for the purposes for which the bonds were issued or for which any other contract was entered into by the

district.

[1937 c 72 § 184; RRS § 9663E-184. Formerly RCW 86.08.690.]

RCW 86.09.553 District funds--Custody and disbursement.

All district moneys shall be paid to the county treasurer having charge of the district funds and by that officer disbursed in the manner provided by law.

[1937 c 72 § 185; RRS § 9663E-185. Formerly RCW 86.08.710, part.]

RCW 86.09.556 Claims against district.

Any claim against the district shall be presented to the district board for allowance or rejection. Upon allowance, the claim shall be attached to a voucher verified by the claimant or his agent and approved by the chairman of the board and countersigned by the secretary and directed to the county auditor of the county in which the office of the district treasurer is located, for the issuance of a warrant against the proper fund of the district in payment of said claim.

[1937 c 72 § 186; RRS § 9663E-186. Formerly RCW 86.08.720, part.]

RCW 86.09.559 Claims against district--For administrative expenses, cost, maintenance--Payroll.

Claims against the district for administrative expenses and for the costs of operation and maintenance of the system of improvement, shall be allowed by the district board and presented to the county auditor with proper vouchers attached for the issuance of warrants against the expense fund of the district. The payroll of the district shall be verified by the foreman in charge and may be presented in one claim for the individual claimants involved. The warrants for said claim shall be issued in the name of the individual claimants, but may be receipted for by said foreman.

[1937 c 72 § 187; RRS § 9663E-187. Formerly RCW 86.08.720, part.]

RCW 86.09.562 District funds paid by warrant--Exception.

Said county treasurer shall pay out the moneys received or deposited with him or any portion thereof upon warrants issued by the county auditor of the same county of which the district treasurer is an officer against the proper funds of the district except the sums to be paid out of the special funds for interest and principal payments on bonds or notes.

[1986 c 278 § 45; 1983 c 167 § 202; 1937 c 72 § 188; RRS § 9663E-188. Formerly RCW 86.08.710, part.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 86.09.565 Warrants paid in order of issuance.

Warrants drawn on any district fund shall be paid from any moneys in said fund in the order of their issuance.

[1937 c 72 § 189; RRS § 9663E-189. Formerly RCW 86.08.710, part.]

RCW 86.09.592 Utility revenue bonds--Authorized.

In any instance where the district is using, selling or leasing water for beneficial purposes or furnishing other service under the provisions of this chapter and there is reasonable certainty of a permanent fixed income from this source, the district board, upon previous written approval of the county legislative authority of the county within which the major portion of the district is situated, shall have authority to pledge the revenues derived from a fixed proportion of the gross income thus obtained and to issue bonds of the district payable from the utility bond fund and to sell the same to raise money for district purposes.

[1985 c 396 § 78; 1937 c 72 § 198; RRS § 9663E-198. Formerly RCW 86.08.790, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.595 Utility revenue bonds--Limited obligation--Payment from special fund.

Bonds payable from the utility bond fund shall not be an obligation of the district and they shall state on their face that they are payable solely from a special fund derived from a certain fixed proportion (naming it) of the gross income derived by the district from the sale or lease of water or from other service, as the case may be, and such fixed proportion of such gross income shall be irrevocably devoted to the payment of such bonds with interest until the same are fully paid.

[1937 c 72 § 199; RRS § 9663E-199. Formerly RCW 86.08.790, part, and 86.08.800, part.]

RCW 86.09.598 Utility revenue bonds--Form, terms, interest, etc.

(1) Said utility bonds shall be numbered consecutively, shall mature in series amortized in a definite schedule during a period not to exceed twenty years from the date of their issuance, shall be in such denominations and form and shall be payable, with annual or semiannual interest at such rate or rates and at such place as the county legislative authority of the county within which the major portion of the district is situated shall provide. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1985 c 396 § 79; 1983 c 167 § 207; 1970 ex.s. c 56 § 94; 1969 ex.s. c 232 § 45; 1937 c 72 § 200; RRS §

9663E-200. Formerly RCW 86.08.800, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 86.09.601 Utility revenue bonds--Election to authorize.

For the purpose of authorizing such utility bonds, an election shall be called, noticed, held and canvassed by the same officers, and in the same manner, as provided herein for the calling, noticing, holding and canvassing of an election to authorize general obligation bonds.

[1937 c 72 § 201; RRS § 9663E-201. Formerly RCW 86.08.790, part.]

RCW 86.09.616 Utility revenue bonds and coupons--Order of payment--When funds deficient.

Utility bonds and interest thereon shall be paid in the order of their respective due dates and the bonds and interest of a prior issue shall carry preference in payment over those of a subsequent issue: PROVIDED, That where there is not sufficient money in the utility bond fund to pay all matured demands against the same in accordance with the preference right above mentioned, the county treasurer shall pay the interest on the bonds having the preference right of payment in their numerical order beginning with the bond having the smallest number, to the extent of the available money in the utility bond fund.

[1937 c 72 § 206; RRS § 9663E-206. Formerly RCW 86.08.800, part.]

RCW 86.09.619 District directors to make provision for payment--Procedure on failure of directors.

It shall be the duty of the board of directors of the district to make adequate provision for the payment of all district bonds in accordance with their terms by levy and collection of assessments or otherwise and upon its failure so to do said levy and collection of assessments shall be made as follows:

(1) If the annual assessment roll has not been delivered to the county treasurer on or before the fifteenth day of January, he shall notify the secretary by registered mail that the roll must be delivered to him forthwith.

(2) If the roll is not delivered within ten days from the date of mailing the notice, or if the roll has not been equalized and the levy made, the treasurer shall immediately notify the county commissioners of the county in which the office of the directors is situated, and such commissioners shall cause an assessment roll for the district to be prepared and shall equalize it if necessary, and make the levy in the same manner and with like effect as if it had been made and equalized by the directors, and all expenses incident thereto shall be borne by the district.

(3) In case of neglect or refusal of the secretary to perform his duties, the district

treasurer shall perform them, and shall be accountable therefor, on his official bond, as in other cases.

[1965 c 26 § 12; 1937 c 72 § 207; RRS § 9663E-207. Formerly RCW 86.08.820, part.]

RCW 86.09.621 Special assessment bonds.

Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW.

[1986 c 278 § 28.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 86.09.622 Dissolution of districts--Procedure.

Flood control districts may be dissolved upon a favorable sixty percent vote of the electors voting at an election for that purpose called, noticed, conducted and canvassed in the manner provided in this chapter for special elections and no further district obligations shall thereafter be incurred: PROVIDED, That the election shall not abridge or cancel any of the outstanding obligations of the district, and the county legislative authority of the county within which the major portion of the district is situated shall each year at the time and in the manner provided in this chapter for the levy of district assessments, levy assessments against the lands in the district and the same shall be collected and enforced in the manner provided herein, until the outstanding obligations of the district are fully paid.

[1985 c 396 § 83; 1937 c 72 § 208; RRS § 9663E-208. Formerly RCW 86.08.830, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

Dissolution of districts: Chapter 53.48 RCW.

RCW 86.09.625 Dissolution of districts--When complete.

When the obligations have been fully paid, all moneys in any of the funds of the district and all collections of unpaid district assessments shall be transferred to the general fund of the county within which the major portion of the district is situated as partial reimbursement for moneys expended and services rendered by the county for and in behalf of the district, and thereupon the county legislative authority of that county shall file a statement of the full payment of the district's obligations for record in the county auditor's office in each county in which any lands in the district were situated and thereafter the dissolution of the district shall be complete and its corporate existence ended.

[1985 c 396 § 84; 1937 c 72 § 209; RRS § 9663E-209. Formerly RCW 86.08.830, part.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

Reclamation revolving fund abolished, moneys transferred to reclamation revolving account: RCW 43.79.330 through 43.79.334.

RCW 86.09.627 Disincorporation of district located in county with a population of two hundred ten thousand or more and inactive for five years.

See chapter 57.90 RCW.

RCW 86.09.700 Revision of district--Petition.

A board may amend the district comprehensive plan of flood control, alter, reduce or enlarge the district system of improvement, within or without the district, and change the district boundaries so as to include land likely to be benefited by said amendment, alteration, reduction or enlargement by filing a petition to that effect with the county legislative authority of the county within which the major portion of the district is situated.

[1985 c 396 § 85; 1965 c 26 § 14.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.703 Revision of district--Establishment of revised district--Review of benefits--Liability of original district--Segregation of funds.

If funds are available the county legislative authority shall, at the expense of the county, refer the petition to the county engineer for a preliminary investigation as to the feasibility of the objects sought by the petition. If the investigation discloses that the matter petitioned for is feasible, conducive to the public welfare, consistent with a comprehensive plan of development and in the best interest of the district and will promote the purposes for which the district was organized, the county legislative authority shall so find, approve the petition, enter an order in his records declaring the establishment of the new boundaries as petitioned for, or as modified by him, and file a certified copy of the order with each county auditor, without filing fee, and with the board.

The board shall forthwith cause a review of the classifications and ratio of benefits, in the same manner and with the same effect as for the determination of such matters in the first instance.

The lands in the original district shall remain bound for the whole of the original unpaid assessment thereon for the payment of any outstanding warrants or bonds to be paid by such assessments. Until the assessments are collected and all indebtedness of the original district paid, separate funds shall be maintained for the original district and the revised district.

[1985 c 396 § 86; 1965 c 26 § 15.]

Notes:

Severability--1985 c 396: See RCW 85.38.900.

RCW 86.09.710 Annexation of territory--Consolidation of special districts--Suspension of operations--Reactivation.

Flood control districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW.

[1986 c 278 § 16.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 86.09.900 Other statutes preserved.

Nothing in this chapter contained shall be construed as affecting or in any wise limiting the powers of counties, cities, towns, diking districts, drainage districts, or other municipal or public agencies in the manner authorized by law to construct and maintain dikes, levees, embankments or other structures and works, or to open, deepen, straighten and otherwise enlarge natural water courses, waterways and other channels, for the purpose of protecting such organizations from overflow.

[1937 c 72 § 210; RRS § 9663E-210.]

RCW 86.09.910 Chapter supplemental to other acts.

Nothing in this chapter contained shall be held or construed as in any manner abridging, enlarging or modifying any statute now or hereafter existing relating to the organization, operation and dissolution of flood control districts. This chapter is intended as an independent chapter providing for a separate and an additional authority from and to any other authority now existing for the organization, operation and dissolution of flood control districts, as provided in this chapter.

[1937 c 72 § 211; RRS § 9663E-211.]

RCW 86.09.920 Chapter liberally construed.

The provisions of this chapter and all proceedings thereunder shall be liberally construed with a view to effect their objects.

[1937 c 72 § 212; RRS § 9663E-212.]

RCW 86.09.930 Severability--1937 c 72.

If any section or provision of this chapter shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the chapter as a whole or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1937 c 72 § 213; RRS § 9663E-213.]

Chapter 86.12 RCW
FLOOD CONTROL BY COUNTIES

Sections

COUNTY FLOOD CONTROL

- 86.12.010 County tax for river improvement fund--Flood control maintenance account.
- 86.12.020 Authority to make improvements--Condemnation.
- 86.12.030 Eminent domain, how exercised.
- 86.12.033 Expenses to be paid out of river improvement fund.
- 86.12.034 County entitled to abandoned channels, beds, and banks.

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- 86.12.037 Liability of county or counties to others.

COMPREHENSIVE FLOOD CONTROL MANAGEMENT PLANS

- 86.12.200 Comprehensive flood control management plan--Elements.
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- 86.12.220 Advisory committees.

COUNTY FLOOD CONTROL

RCW 86.12.010 County tax for river improvement fund--Flood control maintenance account.

The county commissioners of any county may annually levy a tax, beginning with the year 1907, in such amount as, in their judgment they may deem necessary or advisable, but not to exceed twenty-five cents per thousand dollars of assessed value upon all taxable property in such county, for the purpose of creating a fund to be known as "river improvement fund." There is hereby created in each such river improvement fund an account to be known as the "flood control maintenance account."

[1973 1st ex.s. c 195 § 129; 1941 c 204 § 8; 1907 c 66 § 1; Rem. Supp. 1941 § 9625. FORMER PART OF SECTION: 1907 c 66 § 4, now codified as RCW 86.12.033.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitation on levies: State Constitution Art. 7 § 2 (Amendments 55 and 59); chapter 84.52 RCW.

RCW 86.12.020 Authority to make improvements--Condemnation.

Said fund shall be expended for the purposes in this chapter provided. Any county, for the control of waters subject to flood conditions from streams, tidal or other bodies of water affecting such county, may inside or outside the boundaries of such county, construct, operate and maintain dams and impounding basins and dikes, levees, revetments, bulkheads, rip-rap or other protection; may remove bars, logs, snags and debris from and clear, deepen, widen, straighten, change, relocate or otherwise improve and maintain stream channels, main or overflow; may acquire any real or personal property or rights and interest therein for the prosecution of such works or to preserve any flood plain or regular or intermittent stream channels from any interference to the free or natural flow of flood or storm water; and may construct, operate and maintain any and all other works, structures and improvements necessary for such control; and for any such purpose may purchase, condemn or otherwise acquire land, property or rights, including beds of nonnavigable waters and state, county and school lands and property and may damage any land or other property for any such purpose, and may condemn land and other property and rights and interests therein and damage the same for any other public use after just compensation having been first made or paid into court for the owner in the manner prescribed in this chapter. The purposes in this chapter specified are hereby declared to be county purposes.

[1970 ex.s. c 30 § 10; 1941 c 204 § 9; 1935 c 162 § 1; 1919 c 109 § 1; 1907 c 66 § 2; Rem. Supp. 1941 § 9626.]

Notes:

Severability--1970 ex.s. c 30: See RCW 36.89.911.

Authority and power of counties are supplemental: RCW 36.89.062.

Storm water control facilities, county powers and authority: Chapter 36.89 RCW.

RCW 86.12.030 Eminent domain, how exercised.

The taking and damaging of land, property or rights therein or thereto by any county, either inside or outside of such county, for flood control purposes of the county is hereby declared to be for a public use. Such eminent domain proceedings shall be in the name of the county, shall be had in the county where the property is situated, and may unite in a single action proceedings to condemn for county use property held by separate owners, the jury to return separate verdicts for the several lots, tracts or parcels of land, or interest therein, so taken or damaged. The proceedings may conform to the provisions of *sections 921 to 926, inclusive, of Remington's Revised Statutes, or to any general law now or hereafter enacted governing eminent domain proceedings by counties. The title so acquired by the county shall be the fee simple title or such lesser estate as shall be designated in the decree of appropriation. The awards in and costs of such proceedings shall be payable out of the river improvement fund.

[1941 c 204 § 10; 1907 c 66 § 3; Rem. Supp. 1941 § 9627.]

Notes:

***Reviser's note:** "Sections 921 to 926, inclusive, of Remington's Revised Statutes" (except for section 923) are codified as RCW 8.20.010 through 8.20.080. Section 923 was repealed by 1935 c 115 § 1 but compare the first paragraph of RCW 8.28.010 relating to the same subject matter as the repealed section.

RCW 86.12.033 Expenses to be paid out of river improvement fund.

All expenses to be incurred in accomplishing the objects authorized by this act shall be paid out of said river improvement fund and which fund shall be used for no other purpose than the purposes contemplated by this chapter.

[1907 c 66 § 4; RRS § 9628. Formerly RCW 86.12.010, part.]

RCW 86.12.034 County entitled to abandoned channels, beds, and banks.

Whenever a county of this state, acting pursuant to RCW 86.12.010 through 86.12.033, shall make an improvement in connection with the course, channel or flow of a navigable river, thereby causing it to abandon its existing channel, bed, bank or banks for the entire distance covered by said improvement, or for any part or portion thereof, or by said improvement shall prevent a river from resuming at a future time an ancient or abandoned channel or bed, or shall construct improvements intended so to do, all the right, title and interest of the state of Washington in and to said abandoned channel or channels, bed or beds, bank or banks, up to and including the line of ordinary high water, shall be and the same is hereby given, granted and conveyed to the county making such improvement: PROVIDED, HOWEVER, That any such gift, grant or conveyance shall be subject to any right, easement or interest heretofore given, granted or conveyed to any agency of the state.

[1963 c 90 § 1.]

IMMUNITY FROM LIABILITY

RCW 86.12.037 Liability of county or counties to others.

No action shall be brought or maintained against any county alone or when acting jointly with any other county under any law, its or their agents, officers or employees, for any noncontractual acts or omissions of such county or counties, its or their agents, officers or employees, relating to the improvement, protection, regulation and control for flood prevention and navigation purposes of any river or its tributaries and the beds, banks and waters thereof: PROVIDED, That nothing contained in this section shall apply to or affect any action now pending or begun prior to the passage of this section.

[1921 c 185 § 1; RRS § 9663. Formerly RCW 87.12.180.]

COMPREHENSIVE FLOOD CONTROL MANAGEMENT PLANS

RCW 86.12.200 Comprehensive flood control management plan--Elements.

The county legislative authority of any county may adopt a comprehensive flood control management plan for any drainage basin that is located wholly or partially within the county.

A comprehensive flood control management plan shall include the following elements:

(1) Designation of areas that are susceptible to periodic flooding, from inundation by bodies of water or surface water runoff, or both, including the river's meander belt or floodway;

(2) Establishment of a comprehensive scheme of flood control protection and improvements for the areas that are subject to such periodic flooding, that includes: (a) Determining the need for, and desirable location of, flood control improvements to protect or preclude flood damage to structures, works, and improvements, based upon a cost/benefit ratio between the expense of providing and maintaining these improvements and the benefits arising from these improvements; (b) establishing the level of flood protection that each portion of the system of flood control improvements will be permitted; (c) identifying alternatives to in-stream flood control work; (d) identifying areas where flood waters could be directed during a flood to avoid damage to buildings and other structures; and (e) identifying sources of revenue that will be sufficient to finance the comprehensive scheme of flood control protection and improvements;

(3) Establishing land use regulations that preclude the location of structures, works, or improvements in critical portions of such areas subject to periodic flooding, including a river's meander belt or floodway, and permitting only flood-compatible land uses in such areas;

(4) Establishing restrictions on construction activities in areas subject to periodic floods that require the flood proofing of those structures that are permitted to be constructed or remodeled; and

(5) Establishing restrictions on land clearing activities and development practices that exacerbate flood problems by increasing the flow or accumulation of flood waters, or the intensity of drainage, on low-lying areas. Land clearing activities do not include forest practices as defined in chapter 76.09 RCW.

A comprehensive flood control management plan shall be subject to the minimum requirements for participation in the national flood insurance program, requirements exceeding the minimum national flood insurance program that have been adopted by the department of ecology for a specific flood plain pursuant to RCW 86.16.031, and rules adopted by the department of ecology pursuant to RCW 86.26.050 relating to flood plain management activities. When a county plans under chapter 36.70A RCW, it may incorporate the portion of its comprehensive flood control management plan relating to land use restrictions in its comprehensive plan and development regulations adopted pursuant to chapter 36.70A RCW.

[1991 c 322 § 3.]

Notes:

Findings--Intent--1991 c 322: "(1) The legislature finds that:

(a) Floods pose threats to public health and safety including loss or endangerment to human life; damage to homes; damage to public roads, highways, bridges, and utilities; interruption of travel, communication, and commerce; damage to private and public property; degradation of water quality; damage to fisheries, fish hatcheries, and fish habitat; harm to livestock; destruction or degradation of environmentally sensitive areas; erosion of soil, stream banks, and beds; and harmful accumulation of soil and debris in the beds of streams or other bodies of water

and on public and private lands;

(b) Alleviation of flood damage to property and to public health and safety is a matter of public concern;

(c) Many land uses alter the pattern of runoff by decreasing the ability of upstream lands to store waters, thus increasing the rate of runoff and attendant downstream impacts; and

(d) Prevention of flood damage requires a comprehensive approach, incorporating storm water management and basin-wide flood damage protection planning.

(2) County legislative authorities are encouraged to use and coordinate all the regulatory, planning, and financing mechanisms available to those jurisdictions to address the problems of flooding in an equitable and comprehensive manner.

(3) It is the intent of the legislature to develop a coordinated and comprehensive state policy to address the problems of flooding and the minimization of flood damage." [1991 c 322 § 1.]

Purpose--1991 c 322: "The purpose of sections 3 through 13 of this act is to permit counties in cooperation and consultation with cities and towns to adopt a comprehensive system of flood control management and protection within drainage basins and to coordinate the flood control activities of the state, counties, cities, towns, and special districts within such drainage basins." [1991 c 322 § 2.]

RCW 86.12.210 Comprehensive flood control management plan--Participation of local officials--Arbitration of disputed issues.

A comprehensive flood control management plan that includes an area within which a city or town, or a special district subject to chapter 85.38 RCW, is located shall be developed by the county with the full participation of officials from the city, town, or special district, including conservation districts, and appropriate state and federal agencies. Where a comprehensive flood control management plan is being prepared for a river basin that is part of the common boundary between two counties, the county legislative authority of the county preparing the plan may allow participation by officials of the adjacently located county.

Following adoption by the county, city, or town, a comprehensive flood control management plan shall be binding on each jurisdiction and special district that is located within an area included in the plan. If within one hundred twenty days of the county's adoption, a city or town does not adopt the comprehensive flood control management plan, the city or county shall request arbitration on the issue or issues in dispute. If parties cannot agree to the selection of an arbitrator, the arbitrator shall be selected according to the process described in RCW 7.04.050. The cost of the arbitrator shall be shared equally by the participating parties and the arbitrator's decision shall be binding. Any land use regulations and restrictions on construction activities contained in a comprehensive flood control management plan applicable to a city or town shall be minimum standards that the city or town may exceed. A city or town undertaking flood or storm water control activities consistent with the comprehensive flood control management plan shall retain authority over such activities.

[1991 c 322 § 4.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

RCW 86.12.220 Advisory committees.

A county may create one or more advisory committees to assist in the development of

proposed comprehensive flood control management plans and to provide general advice on flood problems. The advisory committees may include city and town officials, officials of special districts subject to chapter 85.38 RCW, conservation districts, appropriate state and federal officials, and officials of other counties and other interested persons.

[1991 c 322 § 5.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

Chapter 86.13 RCW
FLOOD CONTROL BY COUNTIES JOINTLY

Sections

JOINT COUNTY CONTROL--1913 ACT

86.13.010	Boundary line rivers--Contract to control.
86.13.020	Expenditure of funds--Joint action generally.
86.13.030	Tax levy in each county--Intercounty river improvement fund.
86.13.040	Eminent domain--Procedure--Acquisition by purchase authorized.
86.13.050	Joint county meeting--Procedure.
86.13.060	Special commissioner--Powers and duties--Compensation.
86.13.070	Chapter not exclusive.
86.13.080	Liability as between counties.
86.13.090	Issuance of warrants.

JOINT COUNTY CONTROL--SUPPLEMENTAL ACTS

86.13.100	Lease or disposal of property--Disposition of proceeds.
86.13.110	State's title to abandoned channels granted to counties.

IMMUNITY FROM LIABILITY

86.13.120	Liability of county or counties to others.
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JOINT COUNTY CONTROL--1913 ACT

RCW 86.13.010 Boundary line rivers--Contract to control.

Wherever and whenever a river is or shall be the boundary line or part of the boundary line between two counties, or it, or its tributaries or outlet or part thereof, flows through parts of two counties, and the waters thereof have in the past been the cause of damage, by inundation or otherwise, to the roads, bridges or other public property situate in or to other public interests of both such counties, or the flow of such waters shall have alternated between the said counties so at one time or times such waters shall have caused damage to one county and at another time or times to the other county, and it shall be deemed by the boards of county commissioners of both

counties to be for the public interests of their respective counties that the flow of such waters be definitely confined to a particular channel, situate in whole or in part in either county, in a manner calculated to prevent such alternation or to prevent or lessen damage in the future, it shall be lawful for the two counties, and their boards of county commissioners are hereby empowered, pursuant to resolution, to enter into a contract in writing in the names of the respective counties for the purpose of settling all disputes in relation to any such situation, and providing ways and means for the control and disposition of such waters. Any such contract may provide:

(1) That it shall be operative in perpetuity, or only for a term of years or other measure of time to be specified therein.

(2) The amount of money to be expended by each county during each year of the life of said contract, or such other method of determining the amount of expenditure or dividing the financial burden as may be agreed upon.

(3) That an annual tax shall be levied, at the same time and in the same manner as other county taxes are levied, each year during the life of the contract, by the county commissioners of each county. The annual tax herein provided for need not be levied at the same rate for each county, but shall be at such rate in each county as will produce annually the amount of money for each county as is required for the fulfillment of the contract on its part: PROVIDED, HOWEVER, That in no event shall any such tax levy by either county exceed twenty-five cents per thousand dollars of assessed value for any one year.

(4) That the general scheme for the improvement of such river shall be as stated in such contract, but by consent of the contracting parties, pursuant to resolution of each board of county commissioners, such scheme may be modified from time to time during the life of the contract. The contract may but need not provide the details of such scheme, but must designate the general purpose to be accomplished. So far as details are not specified in the contract, same shall be for future determination by joint action of the two boards of county commissioners. Any such contract may be subsequently modified or abrogated by mutual consent evidenced by separate resolution of both boards of county commissioners.

[1973 1st ex.s. c 195 § 130; 1913 c 54 § 1; RRS § 9651. Formerly RCW 86.12.040.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 86.13.020 Expenditure of funds--Joint action generally.

When such a contract shall have been entered into the prosecution of the work of improvement and the expenditure of funds thereof shall be determined upon, controlled and provided for by joint action of the boards of county commissioners of the two counties. So acting jointly, they shall have power to employ subordinates, purchase material or equipment in open market or by contract, let contracts for work, or cause work to be done by day labor, and to reject any and all bids received for work or material. All vouchers, pay rolls, reports, contracts and

bonds on contracts shall be in duplicate, one copy to be filed in the office of the county auditor of each county: PROVIDED, HOWEVER, That the expenditure of said funds must be made in such manner so that the fund from each county is drawn on or expended alternately and such alternate expenditure shall be in proportion to the amount contributed by each county as nearly as may be practicable.

[1913 c 54 § 2; RRS § 9652. Formerly RCW 86.12.050 and 86.12.060, part.]

RCW 86.13.030 Tax levy in each county--Intercounty river improvement fund.

When such a contract shall have been entered into it shall be the duty of each of the boards of county commissioners to make for their respective counties, each year, a tax levy at a rate sufficient to meet the requirements of the contract to be performed by the county, or sufficient to provide such lesser amount as the boards of county commissioners shall agree upon for such year, to be evidenced by separate resolution of each board, and when such levy shall be made the same shall be extended upon the tax rolls of the county levying the same as other taxes shall be extended, and shall be collected in the same manner and shall be a lien upon the property as in the case of other taxes. The fund realized in each county by such tax levy shall go into a separate fund in the treasury of the county collecting the same, to be designated intercounty river improvement fund, and the entire fund so collected in the two counties shall be devoted to and be disbursed for the purposes specified in such contract and as in this chapter provided, and for no other purpose, but without regard to the particular county in which the work is performed, material required or expenditure made, it being the intent that the entire fund realized in the two counties shall be devoted to the one common purpose as if the two counties were one county and the two funds one fund. The fund in each county shall be disbursed by the county treasurer of such county upon warrants signed by the county auditor of that county. Such warrants shall be issued by order of the board of county commissioners of such county, or a majority thereof. Each county auditor shall, whenever requested by the county auditor of the other county, furnish the county auditor of the other county a statement of payments into and warrants drawn upon the fund of his county from time to time, and in addition thereto, each county auditor shall on the first Monday of January, April, July and October each year during the life of the contract furnish the other a complete statement thereof. Obligations incurred in the prosecution of such improvement and warrants issued shall be payable only out of said special funds, and no general obligation against or debt of either county shall be created thereby or by any contract entered into by virtue of this chapter, but it is not the intent of this chapter to deny to either county the right to have in the courts any proper proceeding to compel compliance with such contract on the part of the other county.

[1913 c 54 § 3; RRS § 9653. Formerly RCW 86.12.100.]

Notes:

Limitation on levies: State Constitution Art. 7 § 2 (Amendments 55 and 59); chapter 84.52 RCW.

RCW 86.13.040 Eminent domain--Procedure--Acquisition by purchase authorized.

When such a contract shall have been entered into the power of eminent domain is hereby vested in each of such counties, to acquire any lands necessary to straighten, widen, deepen, dike or otherwise improve any such river, its tributaries or outlet or to strengthen the banks thereof, or to acquire any land adjacent to such river, or its tributaries, or the right to cut and remove timber upon the same for the purpose of preventing or lessening the falling of timber or brush into the waters of such river or tributaries, or to acquire any rock quarry, gravel deposit or timber for material for the prosecution of such improvement, together with the necessary rights of way for the same, or to acquire any dam site or other property necessary for flood control purposes. Any such land, property or rights may be acquired by purchase instead of by condemnation proceedings. Said right of eminent domain shall extend to lands or other property owned by the state or any municipality thereof. The title to any such lands, property or rights so acquired shall vest in the county in which situate for the benefit of such enterprise and said fund, but when said contract shall have terminated by lapse of time or for any other reason, then such title shall be held by such county independent of any claims whatsoever of the other county, but any material, equipment or other chattel property on hand shall be converted into money and the money divided between the two counties in the ratio of their respective contributions to the fund. The exercise of such rights of eminent domain or purchase shall rest in the joint control of the two boards of county commissioners. Such eminent domain proceedings shall be in the name of and had in the county where the property to be acquired is situate: PROVIDED, If either county shall fail or refuse to institute and prosecute any condemnation proceedings when directed so to do by any legal meeting provided for in RCW 86.13.050, such proceeding may be instituted and prosecuted by and in the name of the other county. The proceedings may conform to the provisions of *sections 921 to 926, inclusive, of Remington & Ballinger's Annotated Codes and Statutes of Washington, or to any general law now or hereafter enacted governing eminent domain proceedings by counties. The awards in and costs of such proceedings shall be payable out of such funds. The purposes in this act specified are hereby declared to be county purposes of each and both of such counties.

[1937 c 117 § 1; 1913 c 54 § 4; RRS § 9654. Formerly RCW 86.12.060, part, and 86.12.070.]

Notes:

***Reviser's note:** "Sections 921 to 926, inclusive, of Remington & Ballinger's Annotated Codes and Statutes" (except for section 923) are codified as RCW 8.20.010 through 8.20.080. Section 923 was repealed by 1935 c 115 § 1 but compare the first paragraph of RCW 8.28.010 relating to the same subject matter as the repealed section.

RCW 86.13.050 Joint county meeting--Procedure.

When such a contract shall have been entered into and occasion shall arise for the joint action of the two boards of county commissioners whether such joint action is provided for in this chapter or otherwise desired upon any matter having relation to such contract or the prosecution of such improvement, such joint action may be secured by a notice calling a joint meeting signed by two county commissioners, designating the time and place in either county of

such meeting, served by one of the two county auditors upon the remaining county commissioners at least seven days (exclusive of the date of service or mailing) prior to the time so designated. If the notice is signed by two county commissioners of the same county the place of meeting shall be at some place in the other county designated in the notice. Such service may be personal or by mail addressed to the member in care of the county auditor of his county. The six county commissioners may constitute a legal meeting without notice by being present together for that purpose. The auditor's certificate of such personal service or mailing, attached to a copy of the notice, shall be made a part of the records of the meeting and be competent proof of the fact. Except in the case hereinafter provided for, the presence of four of the county commissioners shall be necessary to constitute a legal meeting. Each meeting shall be presided over by one of those present selected by vote. The county auditor of the county wherein the meeting is held shall be secretary of the meeting, and shall make duplicate record of its proceedings, one of which, with his certificate thereon, shall be forwarded to the county auditor of the other county, and such record shall be a part of the record of the board of county commissioners of each county. A majority vote of those present at any legal meeting shall be determinative upon any question properly considered at the meeting, and shall be binding upon each county as if enacted or adopted by its own board of county commissioners separately, but no joint meeting whatsoever shall in any manner continue, extend, change, alter, modify or abrogate the contract when made or any of the terms and conditions contained therein. Each county commissioner shall be paid out of said fund in his own county all disbursements made by him for traveling and other expenses incurred in attending any joint meeting or in any way connected with the prosecution of the improvement. Any legal meeting shall have power to adjourn to another time and place. An adjourned meeting shall have all the powers of the meeting of which it is an adjournment, but shall have no power after the end of the thirtieth day following the date of the original meeting of which it is an adjournment. If the three county commissioners of either county shall fail to attend any two meetings consecutively called, the notice for the next succeeding meeting may be also served upon the special commissioner hereinafter provided for, and if he and three county commissioners attend pursuant to such notice the four shall constitute a legal meeting, but if he does not so attend and three county commissioners do attend, the same shall constitute a legal meeting: PROVIDED, All notices calling a joint meeting shall specify distinctly and separately each question to be considered at said meeting; and it shall be unlawful to consider any question at such meeting or at any adjourned meeting thereof except those which have been distinctly and separately specified, except in cases where all six county commissioners are present or five county commissioners present are unanimous on the question, and in any action which may be taken on any question other than those specified in the notice shall be void and shall not be binding on either county, except in cases where all six county commissioners are present or the action was by unanimous vote of five county commissioners present at such meeting.

[1913 c 54 § 5; RRS § 9655. Formerly RCW 86.12.060, part, and 86.12.120 through 86.12.140.]

RCW 86.13.060 Special commissioner--Powers and duties--Compensation.

When such a contract shall have been entered into there shall be designated at the first legal joint meeting, or adjournment thereof, held in each calendar year a special commissioner to serve as such until the first joint meeting held in the ensuing year. If such designation shall not be made at any such first annual meeting, the United States engineer in charge of the district in which such improvement is located shall be such special commissioner until the next succeeding first annual meeting. If a special commissioner shall for any reason fail to serve as such officer, or be removed by unanimous vote of any legal meeting, a successor to him may be chosen at any subsequent legal joint meeting during his term. Such special commissioner shall have power to attend and vote at any joint meeting in the following cases and none other, to wit: (1) In cases specially so provided in RCW 86.13.050 hereof; (2) in any case where the vote of any such joint meeting shall stand equally divided upon any question arising under this chapter or such contract or in the prosecution of the work of improvement. The special commissioner shall have no voice or vote except upon questions on which the vote of the county commissioners is equally divided. The procedure in cases covered by the foregoing subdivision (2) of this section shall be substantially as follows: It shall be the duty of the secretary of the meeting at which the division shall occur, if the attendance of the special commissioner at that meeting is not secured, to forthwith transmit to the special commissioner written notice of the fact of disagreement and the question involved, and of the time and place to which the meeting shall have been adjourned or at which the question will recur. If there shall be no such adjournment of the meeting, or if the secretary shall not give such notice, any two commissioners may in the manner provided in RCW 86.13.050 call a joint meeting for the consideration of the question in dispute, and in such event either county auditor may give such notice to the special commissioner. No informality in the mode of securing the attendance of the special commissioner shall invalidate the proceedings of or any vote taken at any meeting which he shall attend and which he is empowered to attend by the provisions of this chapter. The special commissioner shall receive, to be paid equally out of the two funds, his traveling and other expenses incurred in attending meetings or otherwise in connection with the work of improvement, and such compensation for his services as shall be fixed by the joint meeting which shall have selected him, or failing to be so fixed, his compensation shall be ten dollars per day of actual service.

[1913 c 54 § 6; RRS § 9656. Formerly RCW 86.12.150 and 86.12.160.]

RCW 86.13.070 Chapter not exclusive.

Nothing in this chapter contained shall be construed to prevent any county which may be a party to such contract from further caring for any such river or the banks thereof, as authorized so to do by existing laws or by such laws as may be hereafter enacted, provided the rights of neither county, as fixed by contract, shall be impaired thereby.

[1913 c 54 § 7; RRS § 9657. Formerly RCW 86.12.190.]

RCW 86.13.080 Liability as between counties.

No legal claim of any kind or character whatsoever in favor of one county and against the

other shall be based upon or created by the enactment hereof, except such as may arise when the contract herein provided for shall have been entered into. After such contract shall have been entered into, should any loss or damage be sustained by either county occasioned by the overflow of any such river, if caused by any act or omission to act of the other county, its officers or agents, or any other cause whatsoever, then such county so suffering or sustaining said loss shall not be entitled to recover therefor from the other county, nor shall any cause of action, legal or equitable be based thereon: PROVIDED, HOWEVER, That if either county shall suffer loss or damage because of the failure or refusal of the other county to perform any such contract on its part to be performed, the injured county shall have a cause of action against the defaulting county to recover the same, but the limit of recovery for any loss or damage suffered in any one year shall not exceed the sum of ten thousand dollars, and any such recovery shall be limited to such special fund, and in no event be recoverable out of the general fund of such defaulting county. If any such loss or damage shall be liquidated in an amount by agreement or by judgment, the defaulting county shall increase its tax levy for said special fund for the ensuing year sufficiently to provide for such liquidated amount: AND PROVIDED FURTHER, That either county may have any proper action in the courts to compel the performance of the contract or any duty imposed thereby or by this chapter.

[1913 c 54 § 8; RRS § 9658. Formerly RCW 86.12.170.]

RCW 86.13.090 Issuance of warrants.

When such a contract shall have been entered into, it shall be lawful to issue warrants upon said fund though there be at the time of such issuance no money in the fund, but in such cases the aggregate of such warrants so issued in any year shall not exceed one-half the amount of the next annual tax levy required by such contract. Such warrants shall be stamped by the county treasurer when presented to him for payment, to bear interest at a certain rate thereafter until paid, such rate to be the then current rate as determined by the county auditor.

[1913 c 54 § 9; RRS § 9659. Formerly RCW 86.12.110.]

JOINT COUNTY CONTROL--SUPPLEMENTAL ACTS

RCW 86.13.100 Lease or disposal of property--Disposition of proceeds.

Whenever two counties of this state, acting under a contract made pursuant to RCW 86.13.010 through 86.13.090, shall make an improvement in connection with the course, channel or flow of a river, shall acquire property by statute, purchase, gift or otherwise, said counties, acting through their boards of county commissioners jointly shall have the power, and are hereby authorized to sell, transfer, trade, lease, or otherwise dispose of said property by public or private, negotiation or sale. The deeds to the property so granted, transferred, leased or sold shall be executed by the chairman of the meeting of the joint boards of county commissioners, and attested by the secretary of said joint meeting where the sale is authorized. The proceeds of the

sale of said property shall be used by said counties for the carrying on, completion or maintenance of said improvement, as directed by the boards of county commissioners of said counties acting jointly.

[1915 c 103 § 1; RRS § 9660. Formerly RCW 86.12.080.]

Notes:

Construction--1915 c 103: "This act is not intended to modify, change, alter or amend chapter 54 of the Session Laws of 1913 [RCW 86.13.010 through 86.13.090]." [1915 c 103 § 2.]

RCW 86.13.110 State's title to abandoned channels granted to counties.

Whenever two counties of this state, acting under a contract made pursuant to RCW 86.13.010 through 86.13.090, shall make an improvement in connection with the course, channel or flow of a river, thereby causing it to abandon its existing channel, bed, bank or banks for the entire distance covered by said improvement, or for any part or portion thereof, or by said improvement shall prevent a river from resuming at a future time an ancient or abandoned channel or bed, or shall construct improvements intended so to do, all the right, title and interest of the state of Washington in and to said abandoned channel or channels, bed or beds, bank or banks, up to and including the line of ordinary high water, shall be and the same is hereby given, granted and conveyed jointly to the counties making such improvement.

[1915 c 140 § 1; RRS § 9662. Formerly RCW 86.12.090.]

IMMUNITY FROM LIABILITY

RCW 86.13.120 Liability of county or counties to others.

See RCW 86.12.037.

**Chapter 86.15 RCW
FLOOD CONTROL ZONE DISTRICTS**

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86.15.900	Severability--Construction--1961 c 153.
86.15.910	Construction of chapter.
86.15.920	Titles not part of the chapter.

NOTES:

Dissolution of inactive special purpose districts: Chapter 36.96 RCW.

Local governmental organizations, actions affecting boundaries, etc., review by boundary review board: Chapter 36.93 RCW.

RCW 86.15.001 Actions subject to review by boundary review board.

The creation of a flood control zone district may be subject to potential review by a boundary review board under chapter 36.93 RCW. Extensions of service outside of the boundaries of a flood control zone district may be subject to potential review by a boundary review board under chapter 36.93 RCW.

[1989 c 84 § 65.]

RCW 86.15.010 Definitions.

The definitions set forth in this section apply through this chapter.

(1) "Board" means the county legislative authority.

(2) "Flood control improvement" means any works, projects, or other facilities necessary for the control of flood waters within the county or any zone or zones.

(3) "Flood waters" and "storm waters" means any storm waste or surplus waters, including surface water, wherever located within the county or a zone or zones where such waters endanger public highways, streams and water courses, harbors, life, or property.

(4) "Participating zones" means two or more zones found to benefit from a single flood control improvement or storm water control improvement.

(5) "Storm water control improvement" means any works, projects, or other facilities necessary to control and treat storm water within the county or any zone or zones.

(6) "Supervisors" means the board of supervisors, or governing body, of a zone.

(7) "Zones" means flood control zone districts which are quasi municipal corporations of the state of Washington created by this chapter.

[1983 c 315 § 11; 1961 c 153 § 1.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.020 Zones--Creation.

The board may initiate, by affirmative vote of a majority of the board, the creation of a zone or additional zones within the county, and without reference to an existing zone or zones, for the purpose of undertaking, operating, or maintaining flood control projects or storm water control projects or groups of projects that are of special benefit to specified areas of the county. Formation of a zone may also be initiated by a petition signed by twenty-five percent of the electors within a proposed zone based on the vote cast in the last county general election. If the formation of the zone is initiated by petition, the board shall incorporate the terms of the petition in a resolution within forty days after receiving the petition from the county auditor. Thereafter, the procedures for establishing a zone shall be the same whether initiated by motion of the board or by a petition of electors.

Petitions shall be in a form prescribed and approved by the county auditor and shall include the necessary legal descriptions and other information necessary for establishment of a zone by resolution. When the sponsors of a petition have acquired the necessary signatures, they shall present the petition to the county auditor who shall thereafter certify the sufficiency of the petition within forty-five days. If the petition is found to meet the requirements specified in this chapter, the auditor shall transmit the petition to the board for their action; if the petition fails to meet the requirements of this chapter, it shall be returned to the sponsors.

[1983 c 315 § 12; 1961 c 153 § 2.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.023 Zones not to include area in other zones.

A board may not establish a zone including an area located in another zone unless this area is removed from the other zone, or the other zone is dissolved, as part of the action creating the new zone.

[1991 c 322 § 9.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

RCW 86.15.025 Districts incorporating watersheds authorized--Subzones authorized--Creation, procedure--Administration--Powers.

(1) The board is authorized to establish a countywide flood control zone district incorporating the boundaries of any and all watersheds located within the county which are not specifically organized into flood control zone districts established pursuant to chapter 86.15 RCW. Upon establishment of a countywide flood control zone district as authorized by this section, the board is authorized and may divide any or all of the zone so created into separately designated subzones and such subzones shall then be operated and be legally established in the same manner as any flood control zone district established pursuant to chapter 86.15 RCW.

(2) Countywide flood control zone districts shall be established pursuant to the requirements of RCW 86.15.020, 86.15.030 and *86.15.040 as now law of [or] hereafter amended. Subzones established from countywide flood control zone districts shall be established by resolution of the board and the provisions of RCW 86.15.020, 86.15.030 and shall not apply to the establishment of such subzone as authorized by this section.

(3) Such subzones shall be operated and administered in the same manner as any other flood control zone district in accordance with the provisions of chapter 86.15 RCW.

(4) Such subzones shall have authority to exercise any and all powers conferred by the provisions of RCW 86.15.080 as now law or hereafter amended.

(5) The board shall exercise the same power, authority, and responsibility over such subzones as it exercises over flood control zone districts in accordance with the provisions of chapter 86.15 RCW as now law or hereafter amended, and without limiting the generality of this subsection, the board may exercise over such subzones, the powers granted to it by RCW 86.15.160, 86.15.170, 86.15.176 and 86.15.178 as now law or hereafter amended.

[1969 ex.s. c 195 § 1.]

Notes:

***Reviser's note:** RCW 86.15.040 was repealed by 1991 c 322 § 13.

RCW 86.15.030 Districts incorporating watersheds authorized--Formation, hearing and notice.

Upon receipt of a petition asking that a zone be created, or upon motion of the board, the board shall adopt a resolution which shall describe the boundaries of such proposed zone; describe in general terms the flood control needs or requirements within the zone; set a date for public hearing upon the creation of such zone, which shall be not more than thirty days after the adoption of such resolution. Notice of such hearing and publication shall be had in the manner provided in RCW 36.32.120(7).

At the hearing scheduled upon the resolution, the board shall permit all interested parties to be heard. Thereafter, the board may reject the resolution or it may modify the boundaries of such zone and make such other corrections or additions to the resolutions as they deem necessary

to the accomplishment of the purpose of this chapter: PROVIDED, That if the boundaries of such zone are enlarged, the board shall hold an additional hearing following publication and notice of such new boundaries: PROVIDED FURTHER, That the boundaries of any zone shall generally follow the boundaries of the watershed area affected: PROVIDED FURTHER, That the immediately preceding proviso shall in no way limit or be construed to prohibit the formation of a countywide flood control zone district authorized to be created by RCW 86.15.025.

Within ten days after final hearing on a resolution, the board shall issue its order.

[1969 ex.s. c 195 § 2; 1961 c 153 § 3.]

RCW 86.15.050 Zones--Governing body.

The board of county commissioners of each county shall be ex officio, by virtue of their office, supervisors of the zones created in each county.

[1961 c 153 § 5.]

RCW 86.15.060 Administration.

Administration of the affairs of zones shall be in the county engineer. The engineer may appoint such deputies and engage such employees, specialists and technicians as may be required by the zone and as are authorized by the zone's budget. Subject to the approval of the board, the engineer may organize, or reorganize as required, the zone into such departments, divisions or other administrative relationships as he deems necessary to its efficient operation.

[1961 c 153 § 6.]

RCW 86.15.070 Advisory committees.

The board may appoint a county-wide advisory committee, which shall consist of not more than fifteen members. The board also may appoint an advisory committee for any zone or combination of two or more zones which committees shall consist of not more than five members. Members of an advisory committee shall serve without pay and shall serve at the pleasure of the board.

[1967 ex.s. c 136 § 6; 1961 c 153 § 7.]

RCW 86.15.080 General powers.

A zone or participating zone may:

(1) Exercise all the powers vested in a county for flood water or storm water control purposes under the provisions of chapters 86.12, 86.13, 36.89, and 36.94 RCW: PROVIDED, That in exercising such powers, all actions shall be taken in the name of the zone and title to all property or property rights shall vest in the zone;

(2) Plan, construct, acquire, repair, maintain, and operate all necessary equipment,

facilities, improvements, and works to control, conserve, and remove flood waters and storm waters and to otherwise carry out the purposes of this chapter including, but not limited to, protection of the quality of water sources;

(3) Take action necessary to protect life and property within the district from flood water damage;

(4) Control, conserve, retain, reclaim, and remove flood waters and storm waters, including waters of lakes and ponds within the district, and dispose of the same for beneficial or useful purposes under such terms and conditions as the board may deem appropriate, subject to the acquisition by the board of appropriate water rights in accordance with the statutes;

(5) Acquire necessary property, property rights, facilities, and equipment necessary to the purposes of the zone by purchase, gift, or condemnation: PROVIDED, That property of municipal corporations may not be acquired without the consent of such municipal corporation;

(6) Sue and be sued in the name of the zone;

(7) Acquire or reclaim lands when incidental to the purposes of the zone and dispose of such lands as are surplus to the needs of the zone in the manner provided for the disposal of county property in chapter 36.34 RCW;

(8) Cooperate with or join with the state of Washington, United States, another state, any agency, corporation or political subdivision of the United States or any state, Canada, or any private corporation or individual for the purposes of this chapter;

(9) Accept funds or property by loan, grant, gift or otherwise from the United States, the state of Washington, or any other public or private source;

(10) Remove debris, logs, or other material which may impede the orderly flow of waters in streams or water courses: PROVIDED, That such material shall become property of the zone and may be sold for the purpose of recovering the cost of removal: PROVIDED FURTHER, That valuable material or minerals removed from public lands shall remain the property of the state.

[1983 c 315 § 13; 1961 c 153 § 8.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.090 Extraterritorial powers.

A zone may, when necessary to protect life and property within its limits from flood water, exercise any of its powers specified in RCW 86.15.080 outside its territorial limits.

[1961 c 153 § 9.]

RCW 86.15.095 Zones constitute quasi municipal corporation--Constitutional and statutory powers.

A flood control zone district is a quasi municipal corporation, an independent taxing "authority" within the meaning of Article VII, section 1 of the state Constitution, and a "taxing

district" within the meaning of Article VII, section 2 of the state Constitution.

A flood control zone district constitutes a body corporate and possesses all the usual powers of a corporation for public purposes as well as all other powers that may now or hereafter be specifically conferred by statute, including, but not limited to, the authority to hire employees, staff, and services, to enter into contracts, and to sue and be sued.

[1983 c 315 § 6.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.100 Flood control or storm water control improvements--Authorization.

The supervisors may authorize the construction, extension, enlargement, or acquisition of necessary flood control or storm water control improvements within the zone or any participating zones. The improvements may include, but shall not be limited to the extension, enlargement, construction, or acquisition of dikes and levees, drain and drainage systems, dams and reservoirs, or other flood control or storm water control improvements; widening, straightening, or relocating of stream or water courses; and the acquisition, extension, enlargement, or construction of any works necessary for the protection of stream and water courses, channels, harbors, life, and property.

[1983 c 315 § 14; 1961 c 153 § 10.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.110 Flood control or storm water control improvements--Initiation--Comprehensive plan.

Flood control or storm water control improvements may be extended, enlarged, acquired, or constructed by a zone pursuant to a resolution adopted by the supervisors. The resolution shall specify:

- (1) Whether the improvement is to be extended, enlarged, acquired, or constructed;
- (2) That either:

- (a) A comprehensive plan of development for flood control has been prepared for the stream or water course upon which the improvement will be enlarged, extended, acquired, or constructed, and that the improvement generally contributes to the objectives of the comprehensive plan of development: PROVIDED, That the plan shall be first submitted to the state department of ecology at least ninety days in advance of the beginning of any flood control project or improvement; and shall be subject to all the regulatory control provisions by the department of ecology as provided in chapter 86.16 RCW; or

- (b) A comprehensive plan of development for storm water control has been prepared for the area that will be served by the proposed storm water control facilities;

- (3) If the improvement is to be constructed, that preliminary engineering studies and

plans have been made, and that the plans and studies are on file with the county engineer;

(4) The estimated cost of the acquisition or construction of the improvement, together with such supporting data as will reasonably show how the estimates were arrived at; and

(5) That the improvement will benefit:

(a) Two or more zones, hereinafter referred to as participating zones; or

(b) A single zone; or

(c) The county as a whole, as well as a zone or participating zones.

[1983 c 315 § 15; 1961 c 153 § 11.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.120 Flood control or storm water control improvements--Hearing, notice.

Before finally adopting a resolution to undertake any flood control improvement or storm water control improvement, the supervisors shall hold a hearing thereon. Notice and publication of the hearing shall be given under RCW 36.32.120(7). The supervisors may conduct any such hearing concurrently with a hearing on the establishment of a flood control zone, and may in such case designate the proposed zone a beneficiary of any improvement.

[1983 c 315 § 16; 1961 c 153 § 12.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.130 Zone treasurer--Funds.

The treasurer of each zone shall be the county treasurer. He shall establish within his office a zone flood control fund for each zone into which shall be deposited the proceeds of all tax levies, assessments, gifts, grants, loans, or other revenues which may become available to a zone.

The treasurer shall also establish the following accounts within the zone fund:

(1) For each flood control improvement financed by a bond issue, an account to which shall be deposited the proceeds of any such bond issue; and

(2) An account for each outstanding bond issue to which will be deposited any revenues collected for the retirement of such outstanding bonds or for the payment of interest or charges thereon; and

(3) A general account to which all other receipts of the zone shall be deposited.

[1961 c 153 § 13.]

RCW 86.15.140 Budget.

The supervisors shall annually at the same time county budgets are prepared adopt a budget for the zone, which budget shall be divided into the following appropriation items: (1)

Overhead and administration; (2) maintenance and operation; (3) construction and improvements; and (4) bond retirement and interest. In preparing the budget, the supervisors shall show the total amount to be expended in each appropriation item and the proportionate share of each appropriation item to be paid from each account of the zone.

In preparing the annual budget, the supervisors shall under the appropriation item of construction and improvement list each flood control improvement or storm water control improvement and the estimated expenditure to be made for each during the ensuing year. The supervisors may at any time during the year, if additional funds become available to the zone, adopt a supplemental budget covering additional authorized improvements.

The zone budget or any supplemental budget shall be approved only after a public hearing, notice of which shall be given as provided by RCW 36.32.120(7).

[1983 c 315 § 17; 1961 c 153 § 14.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.150 County aid.

Whenever the supervisors have found under the provisions of RCW 86.15.110 that a flood control improvement or storm water control improvement initiated by any zone will be of benefit to the county as a whole, as well as to the zone or participating zones; or whenever the supervisors have found that the maintenance and operation of any flood control improvement or storm water control improvement within any zone will be of benefit to the overall flood control program or storm water control program of the county, the board may authorize the transfer of any funds available to the county for flood control or storm water control purposes to any zone or participating zones for flood control or storm water control purposes.

[1983 c 315 § 18; 1961 c 153 § 15.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.160 Excess levies, assessments, regular levies, and charges--Local improvement districts.

For the purposes of this chapter the supervisors may authorize:

(1) An annual excess ad valorem tax levy within any zone or participating zones when authorized by the voters of the zone or participating zones under RCW 84.52.052 and 84.52.054;

(2) An assessment upon property, including state property, specially benefited by flood control improvements or storm water control improvements imposed under chapter 86.09 RCW;

(3) Within any zone or participating zones an annual ad valorem property tax levy of not to exceed fifty cents per thousand dollars of assessed value when the levy will not take dollar rates that other taxing districts may lawfully claim and that will not cause the combined levies to exceed the constitutional and/or statutory limitations, and the additional levy, or any portion

thereof, may also be made when dollar rates of other taxing units is released therefor by agreement with the other taxing units from their authorized levies;

(4) A charge, under RCW 36.89.080, for the furnishing of service to those who are receiving or will receive benefits from storm water control facilities and who are contributing to an increase in surface water runoff. Except as otherwise provided in RCW 90.03.525, any public entity and public property, including the state and state property, shall be liable for the charges to the same extent a private person and privately owned property is liable for the charges, and in setting these rates and charges, consideration may be made of in-kind services, such as stream improvements or donation of property;

(5) The creation of local improvement districts and utility local improvement districts, the issuance of improvement district bonds and warrants, and the imposition, collection, and enforcement of special assessments on all property, including any state-owned or other publicly-owned property, specially benefited from improvements in the same manner as provided for counties by chapter 36.94 RCW.

[1986 c 278 § 60; 1983 c 315 § 19; 1973 1st ex.s. c 195 § 131; 1961 c 153 § 16.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Severability--1983 c 315: See note following RCW 90.03.500.

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Rates and charges for storm water control facilities--Limitations--Definitions: RCW 90.03.500 through 90.03.525.

See also RCW 35.67.025, 35.92.021, 36.89.085, and 36.94.145.

RCW 86.15.162 Delinquent assessment--Sale of parcel--Accrual of interest.

If the delinquent assessment remains unpaid on the date fixed for the sale under RCW 86.09.496 and 86.09.499, the parcel shall be sold in the same manner as provided under *RCW 87.03.310 through 87.03.330. If the district reconveys the land under *RCW 87.03.325 due to accident, inadvertence, or misfortune, however, interest shall accrue not at the rate provided in RCW 87.03.270, but at the rate provided in RCW 86.09.505.

[1983 c 315 § 7.]

Notes:

***Reviser's note:** RCW 87.03.310 through 87.03.330 were repealed by 1988 c 134 § 15. Later enactment, see chapter 87.06 RCW.

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.165 Voluntary assessments for flood control or storm water control improvements--Procedure--Disposition of proceeds--Use.

The supervisors may provide by resolution for levying voluntary assessments, under a mode of annual installments extending over a period not exceeding fifteen years, on property benefited from a flood control improvement or storm water control improvement. The voluntary

assessment shall be imposed only after each owner of property benefited by the flood control improvement has agreed to the assessment by written agreement with the supervisors. The agreement shall be recorded with the county auditor and the obligations under the agreement shall be binding upon all heirs and all successors in interest of the property.

The voluntary assessments need not be uniform or directly related to benefits to the property from the flood control improvement or storm water control improvement.

The levying, collection, and enforcement authorized in this section shall be in the manner now and hereafter provided by law for the levying, collection, and enforcement of local improvement assessments by cities and towns, insofar as those provisions are not inconsistent with the provisions of this chapter.

The disposition of all proceeds from voluntary assessments shall be in accordance with RCW 86.15.130.

The proceeds from voluntary assessments may be used for any flood control improvement or storm water control improvement not inconsistent with the provisions of this chapter, and in addition the proceeds may be used for operation and maintenance of flood control improvements or storm water control improvements constructed under the authority of this chapter.

[1983 c 315 § 20; 1969 ex.s. c 195 § 3.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.170 General obligation bonds.

The supervisors may authorize the issuance of general obligation bonds to finance any flood control improvement or storm water control improvement and provide for the retirement of the bonds with ad valorem property tax levies. The general obligation bonds may be issued and the bond retirement levies imposed only when the voters of the flood control zone district approve a ballot proposition authorizing both the bond issuance and imposition of the excess bond retirement levies pursuant to Article VIII, section 6 and Article VII, section 2(b) of the state Constitution and RCW 84.52.056. Elections shall be held as provided in RCW 39.36.050. The bonds shall be issued on behalf of the zone or participating zones and be approved by the voters of the zone or participating zones when the improvement has by the resolution, provided in RCW 86.15.110, been found to be of benefit to a zone or participating zones. The bonds may not exceed an amount, together with any outstanding general obligation indebtedness, equal to three-fourths of one percent of the value of taxable property within the zone or participating zones, as the term "value of the taxable property" is defined in RCW 39.36.015. The bonds shall be issued and sold in accordance with chapter 39.46 RCW.

[1984 c 186 § 62. Prior: 1983 c 315 § 21; 1983 c 167 § 211; 1961 c 153 § 17.]

Notes:

Purpose--1984 c 186: See note following RCW 39.46.110.

Severability--1983 c 315: See note following RCW 90.03.500.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 86.15.175 Community revitalization financing--Public improvements.

In addition to other authority that a flood control zone district possesses, a flood control zone district may provide any public improvement as defined under RCW 39.89.020, but this additional authority is limited to participating in the financing of the public improvements as provided under RCW 39.89.050.

This section does not limit the authority of a flood control zone district to otherwise participate in the public improvements if that authority exists elsewhere.

[2001 c 212 § 23.]

NOTES:

Severability--2001 c 212: See RCW 39.89.902.

RCW 86.15.176 Service charges authorized--Disposition of revenue.

The supervisors may provide by resolution for revenues by fixing rates and charges for the furnishing of service to those served or receiving benefits from a flood control improvement including public entities, except as otherwise provided in RCW 90.03.525. The service charge shall be uniform for the same class of benefits or service. In classifying services furnished or benefits received the board may in its discretion consider the character and use of land and its water runoff characteristics and any other matters that present a reasonable difference as a ground for distinction. Service charges shall be applicable to a zone or participating zones. The disposition of all revenue from service charges shall be in accordance with RCW 86.15.130.

[1986 c 278 § 61; 1983 c 315 § 22; 1967 ex.s. c 136 § 7.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.178 Revenue bonds--Lien for delinquent service charges.

(1) The supervisors may authorize the issuance of revenue bonds to finance any flood control improvement or storm water control improvement. The bonds may be issued by the supervisors in the same manner as prescribed in RCW 36.67.510 through 36.67.570 pertaining to counties. The bonds shall be issued on behalf of the zone or participating zones when the improvement has by the resolution, provided in RCW 86.15.110, been found to be of benefit to a zone or participating zones. The bonds may be in any form, including bearer bonds or registered bonds.

Each revenue bond shall state on its face that it is payable from a special fund, naming the fund and the resolution creating the fund.

Revenue bond principal, interest, and all other related necessary expenses shall be payable only out of the appropriate special fund.

A zone or participating zones shall have a lien for delinquent service charges, including interest thereon, against the premises benefited by a flood control improvement or storm water

control improvement, which lien shall be superior to all other liens and encumbrances except general taxes and local and special assessments. The lien shall be effective and shall be enforced and foreclosed in the same manner as provided for sewerage liens of cities and towns by RCW 35.67.200 through 35.67.290.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1991 c 322 § 10. Prior: 1983 c 315 § 23; 1983 c 167 § 212; 1967 ex.s. c 136 § 8.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

Severability--1983 c 315: See note following RCW 90.03.500.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 86.15.180 Protection of public property.

Any agency or department of the state of Washington, or any political subdivision or municipal corporation of the state may contribute funds to the county or any zone or zones to assist the county, zone or zones in carrying out the purposes of this chapter when such agency, department, subdivision or municipal corporation finds such action will materially contribute to the protection of publicly owned property under its jurisdiction.

[1961 c 153 § 18.]

RCW 86.15.190 Abatement of nuisances.

The supervisors may order, on behalf of the zone or participating zones, that an action be brought in the superior court of the county to require the removal of publicly or privately owned structures, improvements, facilities, or accumulations of debris or materials that materially contribute to the dangers of loss of life or property from flood waters. Where the structures, improvements, facilities, or accumulations of debris or materials are found to endanger the public health or safety the court shall declare them a public nuisance, and forthwith order their abatement. If the abatement is not completed within the time ordered by the court, the county may abate the nuisance and charge the cost of the action against the land upon which the nuisance is located, and the payment of the charge may be enforced and collected in the same manner at the same time as county property taxes.

[1983 c 315 § 24; 1961 c 153 § 19.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.200 Flood control zones--Consolidation, abolishment.

The board may consolidate any two or more zones or abolish any zone pursuant to a resolution adopted by the board providing for such action. Before adopting such a resolution, the board shall conduct a public hearing notice of which shall be given as provided by RCW

36.32.120(7). Any indebtedness of any zone or zones which are abolished or consolidated shall not be impaired by their abolishment or consolidation, and the board shall continue to levy and collect all necessary taxes and assessments until such debts are retired. Whenever twenty-five percent of the electors of any zone file a petition, meeting the requirements of sufficiency set forth in RCW 86.15.020, asking that a zone be abolished, the board shall: (1) Adopt a resolution abolishing the zone or (2) at the next general election place a proposition on the ballot calling for a yes or no vote on the abolition of the zone.

[1961 c 153 § 20.]

RCW 86.15.210 Transfer of property.

A diking, drainage, or sewerage improvement district, flood control district, diking district, drainage district, intercounty diking and drainage district, or zone may convey title to any property improvements or assets of the districts or zone to the county or a zone for flood control purposes. If the property improvements or assets are surplus to the needs of the district or zone the transfer may be made by private negotiations, but in all other cases the transfers are subject to the approval of a majority of the registered voters within the district or zone. Nothing in this section permits any district or zone to impair the obligations of any debt or contract of the district or zone.

[1983 c 315 § 25; 1961 c 153 § 21.]

Notes:

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 86.15.220 Planning of improvements.

Nothing in this chapter shall be construed as limiting the right of counties under the provisions of chapters 86.12 and 86.13 RCW to undertake the planning or engineering studies necessary for flood control improvements or financing the same from any funds available for such purposes.

[1961 c 153 § 22.]

RCW 86.15.230 Public necessity of chapter.

This chapter is hereby declared to be necessary for the public health, safety, and welfare and that the taxes and special assessments authorized hereby are found to be for a public purpose.

[1961 c 153 § 23.]

RCW 86.15.900 Severability--Construction--1961 c 153.

If any provision of this chapter, as now or hereafter amended, or its application to any

person or circumstance is held invalid, the remainder of the chapter, and its application to other persons or circumstances shall not be affected.

[1961 c 153 § 24.]

RCW 86.15.910 Construction of chapter.

This chapter shall be complete authority for the accomplishment of purposes hereby authorized, and shall be liberally construed to accomplish its purposes. Any restrictions, limitations or regulations contained shall not apply to this chapter. Any act inconsistent herewith shall be deemed modified to conform with the provisions of this chapter for the purpose of this chapter only.

[1961 c 153 § 25.]

RCW 86.15.920 Titles not part of the chapter.

The section titles shall not be considered a part of this chapter.

[1961 c 153 § 26.]

Chapter 86.16 RCW
FLOOD PLAIN MANAGEMENT
(Formerly: Flood control zones by state)

Sections

86.16.010	Statement of policy--State control assumed.
86.16.020	Flood plain management regulation.
86.16.025	Authority of department.
86.16.031	Duties of the department of ecology.
86.16.035	Department of ecology--Control of dams and obstructions.
86.16.041	Flood plain management ordinances and amendments--Filing with the department of ecology--Disapproval by the department--Adoption of rules for repair or replacement of existing residential structures.
86.16.045	Adoption of ordinances or requirements that exceed minimum federal requirements.
86.16.051	Basis for state and local flood plain management.
86.16.061	Adoption of rules.
86.16.071	Chapter not to create liability for damages against the state.
86.16.081	Enforcement of chapter--Civil penalty--Review by pollution control hearings board or local legislative authority.
86.16.110	Appeals.
86.16.120	Flood damages defined.
86.16.130	Supervisor's other powers and duties unaffected by chapter.
86.16.150	Severability--1935 c 159.
86.16.160	Local programs not prevented.
86.16.180	Processing of permits and authorizations for emergency water withdrawal and facilities to be expedited.

86.16.190 Livestock flood sanctuary areas.
86.16.900 Chapter liberally construed.

RCW 86.16.010 Statement of policy--State control assumed.

The legislature finds that the alleviation of recurring flood damages to public and private property and to the public health and safety is a matter of public concern. As an aid in effecting such alleviation the state of Washington, in the exercise of its sovereign and police powers, hereby assumes full regulatory control over the navigable and nonnavigable waters flowing or lying within the borders of the state subject always to the federal control of navigation, to the extent necessary to accomplish the objects of this chapter. In addition, in an effort to alleviate flood damage and expenditures of government funds, the federal government adopted the national flood insurance act of 1968 and subsequently the flood disaster protection act of 1973. The department of ecology is the state agency in Washington responsible for coordinating the flood plain management regulation elements aspects of the national flood insurance program.

[1987 c 523 § 1; 1935 c 159 § 1; RRS § 9663A-1.]

RCW 86.16.020 Flood plain management regulation.

State-wide flood plain management regulation shall be exercised through: (1) Local governments' administration of the national flood insurance program regulation requirements, (2) the establishment of minimum state requirements for flood plain management that equal the minimum federal requirements for the national flood insurance program, and (3) the issuance of regulatory orders. This regulation shall be exercised over the planning, construction, operation and maintenance of any works, structures and improvements, private or public, which might, if improperly planned, constructed, operated and maintained, adversely influence the regimen of a stream or body of water or might adversely affect the security of life, health and property against damage by flood water.

[1989 c 64 § 1; 1987 c 523 § 2; 1935 c 159 § 3; RRS § 9663A-3. FORMER PART OF SECTION: 1939 c 85 § 1 now codified as RCW 86.16.025 and 86.16.027.]

Notes:

Appeal of orders under RCW 86.16.020: RCW 43.21B.310.

RCW 86.16.025 Authority of department.

Subject to RCW 43.21A.068, with respect to such features as may affect flood conditions, the department shall have authority to examine, approve or reject designs and plans for any structure or works, public or private, to be erected or built or to be reconstructed or modified upon the banks or in or over the channel or over and across the floodway of any stream or body of water in this state.

[1995 c 8 § 4; 1989 c 64 § 2; 1987 c 109 § 50; 1939 c 85 § 1; 1935 c 159 § 6; RRS § 9663A-6. Formerly RCW 86.16.020, part.]

Notes:

Findings--1995 c 8: See note following RCW 43.21A.064.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 86.16.031 Duties of the department of ecology.

The department of ecology shall:

(1) Review and approve county, city, or town flood plain management ordinances pursuant to RCW 86.16.041;

(2) When requested, provide guidance and assistance to local governments in development and amendment of their flood plain management ordinances;

(3) Provide technical assistance to local governments in the administration of their flood plain management ordinances;

(4) Provide local governments and the general public with information related to the national flood insurance program;

(5) When requested, provide assistance to local governments in enforcement actions against any individual or individuals performing activities within the flood plain that are not in compliance with local, state, or federal flood plain management requirements;

(6) Establish minimum state requirements that equal minimum federal requirements for the national flood insurance program;

(7) Assist counties, cities, and towns in identifying the location of the one hundred year flood plain, and petitioning the federal government to alter its designations of where the one hundred year flood plain is located if the federally recognized location of the one hundred year flood plain is found to be inaccurate; and

(8) Establish minimum state requirements for specific flood plains that exceed the minimum federal requirements for the national flood insurance program, but only if: (a) The location of the one hundred year flood plain has been reexamined and is certified by the department as being accurate; (b) negotiations have been held with the affected county, city, or town over these regulations; (c) public input from the affected community has been obtained; and (d) the department makes a finding that these increased requirements are necessary due to local circumstances and general public safety.

[1989 c 64 § 3; 1987 c 523 § 3.]

RCW 86.16.035 Department of ecology--Control of dams and obstructions.

Subject to RCW 43.21A.068, the department of ecology shall have supervision and control over all dams and obstructions in streams, and may make reasonable regulations with respect thereto concerning the flow of water which he deems necessary for the protection to life and property below such works from flood waters.

[1995 c 8 § 5. Prior: 1987 c 523 § 9; 1987 c 109 § 53; 1935 c 159 § 8; RRS § 9663A-8. Formerly RCW 86.16.030, part.]

Notes:

Findings--1995 c 8: See note following RCW 43.21A.064.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 86.16.041 Flood plain management ordinances and amendments--Filing with the department of ecology--Disapproval by the department--Adoption of rules for repair or replacement of existing residential structures.

(1) Beginning July 26, 1987, every county and incorporated city and town shall submit to the department of ecology any new flood plain management ordinance or amendment to any existing flood plain management ordinance. Such ordinance or amendment shall take effect thirty days from filing with the department unless the department disapproves such ordinance or amendment within that time period.

(2) The department may disapprove any ordinance or amendment submitted to it under subsection (1) of this section if it finds that an ordinance or amendment does not comply with any of the following:

(a) Restriction of land uses within designated floodways including the prohibition of construction or reconstruction, repair, or replacement of residential structures, except for: (i) Repairs, reconstruction, or improvements to a structure which do not increase the ground floor area; and (ii) repairs, reconstruction, or improvements to a structure the cost of which does not exceed fifty percent of the market value of the structure either, (A) before the repair, reconstruction, or repair is started, or (B) if the structure has been damaged, and is being restored, before the damage occurred. Any project for improvement of a structure to correct existing violations of state or local health, sanitary, or safety code specifications that have been identified by the local code or building enforcement official and which are the minimum necessary to ensure safe living conditions shall not be included in the fifty percent determination. However, the floodway prohibition in this subsection does not apply to existing farmhouses in designated floodways that meet the provisions of subsection (3) of this section, or to substantially damaged residential structures other than farmhouses that meet the depth and velocity and erosion analysis in subsection (4) of this section, or to structures identified as historic places;

(b) The minimum requirements of the national flood insurance program; and

(c) The minimum state requirements adopted pursuant to RCW 86.16.031(8) that are applicable to the particular county, city, or town.

(3) Repairs, reconstruction, replacement, or improvements to existing farmhouse structures located in designated floodways and which are located on lands designated as agricultural lands of long-term commercial significance under RCW 36.70A.170 shall be permitted subject to the following:

(a) The new farmhouse is a replacement for an existing farmhouse on the same farm site;

(b) There is no potential building site for a replacement farmhouse on the same farm outside the designated floodway;

(c) Repairs, reconstruction, or improvements to a farmhouse shall not increase the total square footage of encroachment of the existing farmhouse;

(d) A replacement farmhouse shall not exceed the total square footage of encroachment of the farmhouse it is replacing;

(e) A farmhouse being replaced shall be removed, in its entirety, including foundation, from the floodway within ninety days after occupancy of a new farmhouse;

(f) For substantial improvements, and replacement farmhouses, the elevation of the lowest floor of the improvement and farmhouse respectively, including basement, is a minimum of one foot higher than the base flood elevation;

(g) New and replacement water supply systems are designed to eliminate or minimize infiltration of flood waters into the system;

(h) New and replacement sanitary sewerage systems are designed and located to eliminate or minimize infiltration of flood water into the system and discharge from the system into the flood waters; and

(i) All other utilities and connections to public utilities are designed, constructed, and located to eliminate or minimize flood damage.

(4) For all substantially damaged residential structures other than farmhouses that are located in a designated floodway, the department, at the request of the town, city, or county with land use authority over the structure, is authorized to assess the risk of harm to life and property posed by the specific conditions of the floodway, and, based upon scientific analysis of depth, velocity, and flood-related erosion, may exercise best professional judgment in recommending to the permitting authority, repair, replacement, or relocation of such damaged structures. The effect of the department's recommendation, with the town, city, or county's concurrence, to allow repair or replacement of a substantially damaged residential structure within the designated floodway is a waiver of the floodway prohibition.

(5) The department shall develop a rule or rule amendment guiding the assessment procedures and criteria described in subsections (3) and (4) of this section no later than December 31, 2000.

(6) For the purposes of this section, "farmhouse" means a single-family dwelling located on a farm site where resulting agricultural products are not produced for the primary consumption or use by the occupants and the farm owner.

[2000 c 222 § 1; 1999 c 9 § 1; 1989 c 64 § 4; 1987 c 523 § 4.]

Notes:

Effective date--1999 c 9: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 15, 1999]." [1999 c 9 § 2.]

RCW 86.16.045 Adoption of ordinances or requirements that exceed minimum federal requirements.

A county, city, or town may adopt flood plain management ordinances or requirements

that exceed the minimum federal requirements of the national flood insurance program without following the procedures provided in RCW 86.16.031(8).

[1989 c 64 § 6.]

RCW 86.16.051 Basis for state and local flood plain management.

The basis for state and local flood plain management regulation shall be the areas designated as special flood hazard areas on the most recent maps provided by the federal emergency management agency for the national flood insurance program. Best available information shall be used if these maps are not available or sufficient.

[1987 c 523 § 5.]

RCW 86.16.061 Adoption of rules.

The department of ecology after consultation with the public shall adopt such rules as are necessary to implement this chapter.

[1989 c 64 § 5; 1987 c 523 § 6.]

RCW 86.16.071 Chapter not to create liability for damages against the state.

The exercise by the state of the authority, duties, and responsibilities as provided in this chapter shall not imply or create any liability for any damages against the state.

[1987 c 523 § 7.]

RCW 86.16.081 Enforcement of chapter--Civil penalty--Review by pollution control hearings board or local legislative authority.

(1) Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, the attorney general or the attorney for the local government shall bring such injunctive, declaratory, or other actions as are necessary to ensure compliance with this chapter.

(2) Any person who fails to comply with this chapter shall also be subject to a civil penalty not to exceed one thousand dollars for each violation. Each violation or each day of noncompliance shall constitute a separate violation.

(3) The penalty provided for in this section shall be imposed by a notice in writing, either by certified mail with return receipt requested or by personal service, to the person incurring the same from the department or local government, describing the violation with reasonable particularity and ordering the act or acts constituting the violation or violations to cease and desist or, in appropriate cases, requiring necessary corrective action to be taken within a specific and reasonable time.

(4) Any penalty imposed pursuant to this section by the department shall be subject to review by the pollution control hearings board. Any penalty imposed pursuant to this section by

local government shall be subject to review by the local government legislative authority. Any penalty jointly imposed by the department and local government shall be appealed to the pollution control hearings board.

[1995 c 403 § 634; 1987 c 523 § 8.]

Notes:

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

RCW 86.16.110 Appeals.

Any person, association, or corporation, public, municipal, or private, feeling aggrieved at any order, decision, or determination of the department or director pursuant to this chapter, affecting his or her interest, may have the same reviewed pursuant to RCW 43.21B.310.

[1991 c 322 § 11. Prior: (Repealed by 1987 c 523 § 12); 1987 c 109 § 23; 1935 c 159 § 17; RRS § 9663A-17.]

Notes:

Reviser's note: This section was repealed by 1987 c 523 § 12 without cognizance of its amendment by 1987 c 109 § 23, and was subsequently reenacted by 1991 c 322 § 11.

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 86.16.120 Flood damages defined.

Damages within the meaning of this chapter shall include harmful inundation, water erosion of soil, stream banks and beds, stream channel shifting and changes, harmful deposition by water of eroded and shifting soils and debris upon property or in the beds of streams or other bodies of water, damages by high water to public roads, highways, bridges, utilities and to works built for protection against floods or inundation, the interruption by floods of travel, communication and commerce, and all other high water influences and results which injuriously affect the public health and the safety of property.

[1935 c 159 § 2; RRS § 9663A-2.]

RCW 86.16.130 Supervisor's other powers and duties unaffected by chapter.

Notes:

Reviser's note: RCW 86.16.130 was amended by 1987 c 109 § 61 without reference to its repeal by 1987 c 523 § 12. It has been decodified for publication purposes pursuant to RCW 1.12.025.

RCW 86.16.150 Severability--1935 c 159.

If any section or provisions of this chapter shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the chapter as a whole or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1935 c 159 § 20; RRS § 9663A-20.]

RCW 86.16.160 Local programs not prevented.

Nothing in this chapter shall prevent any county, city or town from establishing, pursuant to any authority otherwise available to them, flood control regulation programs and related land use control measures in areas which are subject to flooding or flood damages.

[1973 c 75 § 2.]

RCW 86.16.180 Processing of permits and authorizations for emergency water withdrawal and facilities to be expedited.

All state and local agencies with authority under this chapter to issue permits or other authorizations in connection with emergency water withdrawals and facilities authorized under RCW 43.83B.410 shall expedite the processing of such permits or authorizations in keeping with the emergency nature of such requests and shall provide a decision to the applicant within fifteen calendar days of the date of application.

[1989 c 171 § 9; 1987 c 343 § 7.]

Notes:

Severability--1989 c 171: See note following RCW 43.83B.400.

Severability--1987 c 343: See note following RCW 43.83B.300.

RCW 86.16.190 Livestock flood sanctuary areas.

Local governments that have adopted flood plain management regulations pursuant to this chapter shall include provisions that allow for the establishment of livestock flood sanctuary areas at a convenient location within a farming unit that contains domestic livestock. Local governments may limit the size and configuration of the livestock flood sanctuary areas, but such limitation shall provide adequate space for the expected number of livestock on the farming unit and shall be at an adequate elevation to protect livestock. Modification to flood plain management regulations required pursuant to this section shall be within the minimum federal requirements necessary to maintain coverage under the national flood insurance program.

[1991 c 322 § 17.]

Notes:

Findings--Intent--1991 c 322: See note following RCW 86.12.200.

RCW 86.16.900 Chapter liberally construed.

The provisions of this chapter and all proceedings thereunder shall be liberally construed with a view to effect their object.

[1935 c 159 § 19; RRS § 9663A-19.]

Chapter 86.18 RCW
FLOOD CONTROL CONTRIBUTIONS

Sections

86.18.010	Declaration of purpose.
86.18.030	Conditions and limitations on expenditures and contributions from appropriations--Warrants.
86.18.900	Construction--1967 ex.s. c 136.
86.18.910	Severability--1967 ex.s. c 136.

RCW 86.18.010 Declaration of purpose.

Economic development and growth of the state is dependent on the control of flood waters. The legislature declares, in the exercise of its sovereign and police powers, that the purpose of this chapter is to provide for contributions of funds for assisting political subdivisions of the state in the protection of lands from inundation; the protection of public highways; the control of storm drainage; the maintenance of stream channels and water courses; and the protection of life and property.

It is the intent of the legislature that funds be provided to political subdivisions of the state to assist in the development of those flood control improvements and projects, which cannot be reasonably and practicably financed through the normal methods of financing available to such political subdivisions.

[1967 ex.s. c 136 § 1.]

RCW 86.18.030 Conditions and limitations on expenditures and contributions from appropriations--Warrants.

Funds shall be expended and contributions made to a political subdivision of the state from flood control appropriations only after:

(1) The project for which the funds are to be used has been approved by the department of ecology in accordance with the regulatory provisions of chapter 86.16 RCW.

(2) Engineering studies and plans have been made and filed with the county engineer of the county in which the project is located, or the county engineers of all counties in which the project is located, if it is located in more than one county.

(3) The estimate of cost of acquisition of necessary lands, rights of way and construction of the project or improvements, together with adequate supporting data have been completed and filed with the department of ecology.

(4) A comprehensive plan for the area involved has been completed and filed with the department.

(5) The political subdivision desiring a contribution has made an application for a contribution to the department showing the estimated cost of the project and the requested

contribution.

(6) Federal funds are available for contribution for payment of a portion of the cost of the project.

The director of ecology is authorized to determine when these conditions have been met and to request the proper warrant for the state's contribution. Contributions to a political subdivision for a specific project shall not exceed fifty percent of the cost of acquisition of necessary lands and rights of way, and construction of the project or works of improvement.

[1987 c 109 § 63; 1980 c 32 § 12; 1967 ex.s. c 136 § 3.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 86.18.900 Construction--1967 ex.s. c 136.

This legislative proposal shall be complete authority for the accomplishment of purposes hereby authorized, and shall be liberally construed to accomplish its purposes.

[1967 ex.s. c 136 § 4.]

RCW 86.18.910 Severability--1967 ex.s. c 136.

If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances is not affected.

[1967 ex.s. c 136 § 5.]

Chapter 86.24 RCW
FLOOD CONTROL BY STATE IN COOPERATION WITH FEDERAL AGENCIES,
ETC.

Sections

86.24.010	Declaration of policy.
86.24.020	Cooperation authorized.
86.24.030	Contracts authorized--Extent of participation.
86.24.040	Contracts between flood control districts and other governmental units.
86.24.050	State participation where state interest affected.

RCW 86.24.010 Declaration of policy.

It is the purpose of the state of Washington, in the exercise of its sovereign and police powers, and in the interests of public welfare, to establish a state policy for the control of floods

to the extent practicable and by economically feasible methods.

[1935 c 163 § 1; RRS § 9662-1.]

RCW 86.24.020 Cooperation authorized.

The department of ecology, in cooperation with the corps of engineers of the United States army, and any other agencies of the United States, and in cooperation with any official, agency or institution of the state and any flood control district created under the laws of the state, and any county, or any counties acting jointly pursuant to RCW 86.13.010 through 86.13.090, shall act for the state in the formulation of plans for the control of floods in the several flood areas of the state, and shall consider the extent to which the state should participate therein with the United States and/or any flood control district, or county, or counties so acting jointly. In case of federal participation, the plan of development and the surveys, plans and specifications for such flood control projects shall be in accordance with the federal requirements therefor.

[1987 c 109 § 64; 1935 c 163 § 2; RRS § 9662-2.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 86.24.030 Contracts authorized--Extent of participation.

The state director of ecology, when state funds shall be available therefor, shall have authority on behalf of the state to enter into contracts with the United States or any agency thereof and/or with any such flood control district, county, or counties so acting jointly, for flood control purposes for any such flood control district, county or counties so acting jointly, the amount of the state's participation in any such contract to be such sum as may be appropriated therefor, or, in event of unallocated state appropriations for flood control purposes, in such necessary sum as to any such contract as he shall determine.

[1988 c 127 § 39; 1935 c 163 § 4; RRS § 9662-4.]

RCW 86.24.040 Contracts between flood control districts and other governmental units.

In any case where the boundaries of any flood control district shall embrace all or any part of any county, city, town, diking, or drainage district, subject to flood conditions, the governing authorities thereof may contract with the directors of such flood control district, with the written approval of the state director, for the maintenance, repair, renewal and extension of any existing flood control works of such county, city, town, diking, or drainage district, situated within the flood control district, and for the construction and maintenance of specific flood control projects, for such term of years and for the payment to such flood control district therefor of such annual sums as in said contract specified.

[1979 ex.s. c 30 § 19; 1935 c 163 § 6; RRS § 9662-6.]

RCW 86.24.050 State participation where state interest affected.

State participation in flood control projects shall be in such as are affected with a state interest and to such extent as the legislature may determine.

[1935 c 163 § 3; RRS § 9662-3.]

**Chapter 86.26 RCW
STATE PARTICIPATION IN FLOOD CONTROL MAINTENANCE**

Sections

86.26.005	Declaration of purpose.
86.26.007	Flood control assistance account--Use.
86.26.010	Administration and enforcement.
86.26.040	Duties of local engineer--Approval of plans, etc., by department of ecology--Grants to prepare comprehensive flood control management plan.
86.26.050	Projects in which state will participate--Allocation of funds.
86.26.060	Allocation of funds.
86.26.070	Flood control maintenance fund of municipal corporation--Composition--Use.
86.26.080	Annual budget reports of municipal corporations--Allocation of funds.
86.26.090	Scope of maintenance in which state will participate.
86.26.100	Agreement as to participation--Limit on amount.
86.26.105	Comprehensive flood control management plan--Requirements--Time for completion.

RCW 86.26.005 Declaration of purpose.

It is the purpose of the state in the exercise of its sovereign and police powers and in the interest of public welfare, to establish a state and local participating flood control maintenance policy.

[1951 c 240 § 2.]

RCW 86.26.007 Flood control assistance account--Use.

The flood control assistance account is hereby established in the state treasury. At the beginning of the 1997-99 fiscal biennium and each biennium thereafter the state treasurer shall transfer four million dollars from the general fund to the flood control assistance account. Moneys in the flood control assistance account may be spent only after appropriation for purposes specified under this chapter or, during the 1997-99 fiscal biennium, for transfer to the disaster response account.

[1997 c 149 § 914; 1996 c 283 § 903; 1995 2nd sp.s. c 18 § 915; 1993 sp.s. c 24 § 928; 1991 sp.s. c 13 § 24; 1986 c

46 § 1; 1985 c 57 § 88; 1984 c 212 § 1.]

Notes:

Severability--Effective date--1997 c 149: See notes following RCW 43.08.250.

Severability--Effective date--1996 c 283: See notes following RCW 43.08.250.

Severability--Effective date--1995 2nd sp.s. c 18: See notes following RCW 19.118.110.

Severability--Effective dates--1993 sp.s. c 24: See notes following RCW 28A.165.070.

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective date--1985 c 57: See note following RCW 18.04.105.

RCW 86.26.010 Administration and enforcement.

The department of ecology shall have charge for the state of the administration and enforcement of all laws relating to flood control.

[1984 c 212 § 2; 1951 c 240 § 3.]

RCW 86.26.040 Duties of local engineer--Approval of plans, etc., by department of ecology--Grants to prepare comprehensive flood control management plan.

Whenever state grants under this chapter are used in a flood control maintenance project, the engineer of the county within which the project is located shall approve all plans for the specific project and shall supervise the work. The approval of such plans, construction and expenditures by the department of ecology, in consultation with the department of fish and wildlife, shall be a condition precedent to state participation in the cost of any project beyond planning and designing the specific project.

Additionally, state grants may be made to counties for preparation of a comprehensive flood control management plan required to be prepared under RCW 86.26.050.

[1994 c 264 § 77; 1988 c 36 § 63; 1986 c 46 § 2; 1984 c 212 § 3; 1951 c 240 § 6.]

RCW 86.26.050 Projects in which state will participate--Allocation of funds.

(1) State participation shall be in such preparation of comprehensive flood control management plans under this chapter and chapter 86.12 RCW, cost sharing feasibility studies for new flood control projects, projects pursuant to section 33, chapter 322, Laws of 1991, and flood control maintenance projects as are affected with a general public and state interest, as differentiated from a private interest, and as are likely to bring about public benefits commensurate with the amount of state funds allocated thereto.

(2) No participation for flood control maintenance projects may occur with a county or other municipal corporation unless the director of ecology has approved the flood plain management activities of the county, city, or town having planning jurisdiction over the area where the flood control maintenance project will be, on the one hundred year flood plain surrounding such area.

The department of ecology shall adopt rules concerning the flood plain management activities of a county, city, or town that are adequate to protect or preclude flood damage to

structures, works, and improvements, including the restriction of land uses within a river's meander belt or floodway to only flood-compatible uses. Whenever the department has approved county, city, and town flood plain management activities, as a condition of receiving an allocation of funds under this chapter, each revision to the flood plain management activities must be approved by the department of ecology, in consultation with the department of fish and wildlife.

No participation with a county or other municipal corporation for flood control maintenance projects may occur unless the county engineer of the county within which the flood control maintenance project is located certifies that a comprehensive flood control management plan has been completed and adopted by the appropriate local authority, or is being prepared for all portions of the river basin or other area, within which the project is located in that county, that are subject to flooding with a frequency of one hundred years or less.

(3) Participation for flood control maintenance projects and preparation of comprehensive flood control management plans shall be made from grants made by the department of ecology from the flood control assistance account. Comprehensive flood control management plans, and any revisions to the plans, must be approved by the department of ecology, in consultation with the department of fish and wildlife. The department may only grant financial assistance to local governments that, in the opinion of the department, are making good faith efforts to take advantage of, or comply with, federal and state flood control programs.

[1994 c 264 § 78; 1991 c 322 § 6; 1988 c 36 § 64; 1986 c 46 § 3; 1985 c 454 § 1; 1984 c 212 § 4; 1951 c 240 § 7.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

RCW 86.26.060 Allocation of funds.

Grants for flood control maintenance shall be so employed that as far as possible, funds will be on hand to meet unusual, unforeseeable and emergent flood conditions. Allocations by the department of ecology, for emergency purposes, shall in each instance be in amounts which together with funds provided by local authority, if any, under reasonable exercise of its emergency powers, shall be adequate for the preservation of life and property, and with due regard to similar needs elsewhere in the state.

[1984 c 212 § 5; 1951 c 240 § 8.]

RCW 86.26.070 Flood control maintenance fund of municipal corporation--Composition--Use.

Any municipal corporation subject to flood conditions, may establish in its treasury a flood control maintenance fund. Such fund may be maintained by transfer thereto of moneys derived from regular or special lawful levies for flood control purposes, moneys which may be lawfully transferred to it from any other municipal fund; and gifts and contributions received for flood control purposes. All costs and expenses for flood control maintenance purposes shall be paid out of said flood control maintenance fund, which fund shall not be used for any other

purpose.

[1951 c 240 § 9.]

RCW 86.26.080 Annual budget reports of municipal corporations--Allocation of funds.

Any municipal corporation intending to seek state participating funds shall, within thirty days after final adoption of its annual budget for flood control purposes, report the amount thereof, to the engineer of the county within whose boundaries the municipal corporation lies. The county engineer shall submit such reports, together with reports from the county itself, to the department of ecology. On the basis of all such budget reports received, the department may thereupon prepare a tentative and preliminary plan for the orderly and most beneficial allocation of funds from the flood control assistance account for the ensuing calendar year. Soil conservation districts shall be exempted from the provisions of this section.

[1984 c 212 § 6; 1951 c 240 § 10.]

RCW 86.26.090 Scope of maintenance in which state will participate.

The state shall participate with eligible local authorities in maintaining and restoring the normal and reasonably stable river and stream channel alignment and the normal and reasonably stable river and stream channel capacity for carrying off flood waters with a minimum of damage from bank erosion or overflow of adjacent lands and property; and in restoring, maintaining and repairing natural conditions, works and structures for the maintenance of such conditions. State participation in the repair of flood control facilities may include the enhancement of such facilities. The state shall likewise participate in the restoration and maintenance of natural conditions, works or structures for the protection of lands and other property from inundation or other damage by the sea or other bodies of water. Funds from the flood control assistance account shall not be available for maintenance of works or structures maintained solely for the detention or storage of flood waters.

[1991 c 322 § 7; 1984 c 212 § 7; 1951 c 240 § 11.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

RCW 86.26.100 Agreement as to participation--Limit on amount.

State participation in the cost of any flood control maintenance project shall be provided for by a written memorandum agreement between the director of ecology and the legislative authority of the county submitting the request, which agreement, among other things, shall state the estimated cost and the percentage thereof to be borne by the state. In no instance, except on emergency projects, shall the state's share exceed seventy-five percent of the total cost of the project, to include project planning and design. Grants for cost sharing feasibility studies for new flood control projects shall not exceed fifty percent of the matching funds that are required by

the federal government, and shall not exceed twenty-five percent of the total costs of the feasibility study. However, grants to prepare a comprehensive flood control management plan required under RCW 86.26.050 shall not exceed seventy-five percent of the full planning costs, but not to exceed amounts for either purpose specified in rule and regulation by the department of ecology.

[2000 c 20 § 1; 1991 c 322 § 8; 1986 c 46 § 4; 1984 c 212 § 8; 1951 c 240 § 12.]

Notes:

Findings--Intent--Purpose--1991 c 322: See notes following RCW 86.12.200.

RCW 86.26.105 Comprehensive flood control management plan--Requirements--Time for completion.

A comprehensive flood control management plan shall determine the need for flood control work, consider alternatives to in-stream flood control work, identify and consider potential impacts of in-stream flood control work on the state's in-stream resources, and identify the river's meander belt or floodway. A comprehensive flood control management plan shall be completed and adopted within at least three years of the certification that it is being prepared, as provided in RCW 86.26.050.

If after this three-year period has elapsed such a comprehensive flood control plan has not been completed and adopted, grants for flood control maintenance projects shall not be made to the county or municipal corporations in the county until a comprehensive flood control plan is completed and adopted by the appropriate local authority. These limitations on grants shall not preclude allocations for emergency purposes made pursuant to RCW 86.26.060.

[1986 c 46 § 5; 1984 c 212 § 9.]

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NOTES:

Reviser's note: The language "this act," "this chapter," and words of similar import appear throughout chapter 87.03 RCW. This chapter is almost entirely comprised of the basic irrigation act of 1889-90 p 671 et seq. as amended and as expressly added thereto by subsequent enactments. The chapter is codified in the session law order of the basic act with a few independent sections which are in pari materia being also codified herein. Many sections were added to the basic law by being expressly added to the chapter of the code or compilation in which the basic act was currently published at the time of the particular enactment. Similarly many sections have been amended by reference to the compilation number only. Some of these sections contain legislative language "this act," "this chapter," or both, which appear in the session law either as original legislative language or reenactments by the legislature of a compiler's translation. Therefore, throughout chapter 87.03 RCW such language is retained wherever it appears in the most recent session law enactment. Situations concerning effective dates of particular acts or having express restrictive application are otherwise specially noted.

Deferral of special assessments: Chapter 84.38 RCW.

Disposal of real property on abandonment of irrigation district right of way--Right of adjacent owners: RCW 57.90.100.

Local governmental organizations, actions affecting boundaries, etc., review by boundary review board: Chapter 36.93 RCW.

Plats, approval of plat within irrigation districts prohibited without provision for irrigation water: RCW 58.17.310.

Special purpose districts, expenditures to recruit job candidates: RCW 42.24.170.

RCW 87.03.001 Actions subject to review by boundary review board.

The formation of an irrigation district may be subject to potential review by a boundary review board under chapter 36.93 RCW. The alteration of the boundaries of an irrigation district, including but not limited to a consolidation, addition of lands, exclusion of lands, or merger, may be subject to potential review by a boundary review board under chapter 36.93 RCW.

[1989 c 84 § 66.]

RCW 87.03.005 District proposed--Powers, when organized.

Whenever fifty or a majority of the holders of title to, or of evidence of title to land susceptible of "irrigation" desire to organize an irrigation district for any or all of the purposes mentioned in RCW 87.03.010 and 87.03.015, they may propose the organization of an irrigation district in the manner provided herein; and when so organized, such district shall have all the powers that may now or hereafter be conferred by law.

[1923 c 138 § 1; 1917 c 162 § 1; 1915 c 179 § 1; 1895 c 165 § 1; 1889-90 p 671 § 1; RRS § 7417. Formerly RCW 87.01.020, part.]

RCW 87.03.010 Certain purposes for which district may be formed.

An irrigation district may be organized or maintained for any or all the following purposes:

- (1) The construction or purchase of works, or parts of same, for the irrigation of lands

within the operation of the district.

(2) The reconstruction, repair or improvement of existing irrigation works.

(3) The operation or maintenance of existing irrigation works.

(4) The construction, reconstruction, repair or maintenance of a system of diverting conduits from a natural source of water supply to the point of individual distribution for irrigation purposes.

(5) The execution and performance of any contract authorized by law with any department of the federal government or of the state of Washington, for reclamation and irrigation purposes.

(6) The performance of all things necessary to enable the district to exercise the powers herein granted.

[1923 c 138 § 2, part; RRS § 7417-1. Formerly RCW 87.01.010.]

RCW 87.03.013 Development of hydroelectric generation capabilities--Legislative finding, intent--Limitation.

The legislature finds that a significant potential exists for the development of the hydroelectric generation capabilities of present and future irrigation systems serving irrigation districts. The legislature also finds that the development of such hydroelectric generation capabilities is beneficial to the present and future electrical needs of the citizens of the state of Washington, furthers a state purpose and policy, and is in the public interest. The legislature further finds that it is necessary to revise and add to the authority of irrigation districts to obtain the most favorable interest rates possible in the financing of irrigation district projects which serve the agricultural community and hydroelectric facilities. It is the intent of the legislature to provide irrigation districts with the authority to develop these hydroelectric generation capabilities in connection with irrigation facilities. Further, it is the intent of the legislature that the development of hydroelectric generation capabilities pursuant to *this 1979 act not become the sole purpose or function of irrigation districts in existence on May 14, 1979, nor become a major function of irrigation districts created after that date. Nothing herein shall authorize an irrigation district to sell electric power or energy to any municipal corporation not engaged in the distribution of electric power or energy.

[1979 ex.s. c 185 § 1.]

Notes:

***Reviser's note:** For codification of "this 1979 act" [1979 ex.s. c 185], see Codification Tables, Volume 0.

Effective date--1979 ex.s. c 185: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1979 ex.s. c 185 § 24.] Because of this emergency section the effective date of 1979 ex.s. c 185 was May 14, 1979.

Severability--1979 ex.s. c 185: "If any provision of this 1979 act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 185 § 23.]

RCW 87.03.015 Certain powers of district enumerated.

Any irrigation district, operating and maintaining an irrigation system, in addition to other powers conferred by law, shall have authority:

(1) To purchase and sell electric power to the inhabitants of the irrigation district for the purposes of irrigation and domestic use, to acquire, construct, and lease dams, canals, plants, transmission lines, and other power equipment and the necessary property and rights therefor and to operate, improve, repair, and maintain the same, for the generation and transmission of electrical energy for use in the operation of pumping plants and irrigation systems of the district and for sale to the inhabitants of the irrigation district for the purposes of irrigation and domestic use; and, as a further and separate grant of authority and in furtherance of a state purpose and policy of developing hydroelectric capability in connection with irrigation facilities, to construct, finance, acquire, own, operate, and maintain, alone or jointly with other irrigation districts, boards of control, other municipal or quasi-municipal corporations or cooperatives authorized to engage in the business of distributing electricity, or electrical companies subject to the jurisdiction of the utilities and transportation commission, hydroelectric facilities including but not limited to dams, canals, plants, transmission lines, other power equipment, and the necessary property and rights therefor, located within or outside the district, for the purpose of utilizing for the generation of electricity, water power made available by and as a part of the irrigation water storage, conveyance, and distribution facilities, waste ways, and drainage water facilities which serve irrigation districts, and to sell any and all the electric energy generated at any such hydroelectric facilities or the irrigation district's share of such energy, to municipal or quasi-municipal corporations and cooperatives authorized to engage in the business of distributing electricity, and electrical companies subject to the jurisdiction of the utilities and transportation commission, or to other irrigation districts, and on such terms and conditions as the board of directors shall determine, and to enter into contracts with other irrigation districts, boards of control, other municipal or quasi-municipal corporations and cooperatives authorized to engage in the business of distributing electricity, and electrical companies subject to the jurisdiction of the utilities and transportation commission: PROVIDED, That no contract entered into by the board of directors of any irrigation district for the sale of electrical energy from such hydroelectric facility for a period longer than forty years from the date of commercial operation of such hydroelectric facility shall be binding on the district until ratified by a majority vote of the electors of the district at an election therein, called, held and canvassed for that purpose in the same manner as that provided by law for district bond elections.

(2) To construct, repair, purchase, maintain or lease a system for the sale or lease of water to the owners of irrigated lands within the district for domestic purposes.

(3) To construct, repair, purchase, lease, acquire, operate and maintain a system of drains, sanitary sewers, and sewage disposal or treatment plants as herein provided.

(4) To assume, as principal or guarantor, any indebtedness to the United States under the federal reclamation laws, on account of district lands.

(5) To maintain, repair, construct and reconstruct ditches, laterals, pipe lines and other

water conduits used or to be used in carrying water for irrigation of lands located within the boundaries of a city or town or for the domestic use of the residents of a city or town where the owners of land within such city or town shall use such works to carry water to the boundaries of such city or town for irrigation, domestic or other purposes within such city or town, and to charge to such city or town the pro rata proportion of the cost of such maintenance, repair, construction and reconstruction work in proportion to the benefits received by the lands served and located within the boundaries of such city or town, and if such cost is not paid, then and in that event said irrigation district shall have the right to prevent further water deliveries through such works to the lands located within the boundaries of such city or town until such charges have been paid.

(6) To acquire, install and maintain as a part of the irrigation district's water system the necessary water mains and fire hydrants to make water available for fire fighting purposes; and in addition any such irrigation district shall have the authority to repair, operate and maintain such hydrants and mains.

(7) To enter into contracts with other irrigation districts, boards of control, municipal or quasi-municipal corporations and cooperatives authorized to engage in the business of distributing electricity, and electrical companies subject to the jurisdiction of the utilities and transportation commission to jointly acquire, construct, own, operate, and maintain irrigation water, domestic water, drainage and sewerage works, and electrical power works to the same extent as authorized by subsection (1) of this section, or portions of such works.

(8) To acquire from a water-sewer district wholly within the irrigation district's boundaries, by a conveyance without cost, the water-sewer district's water system and to operate the same to provide water for the domestic use of the irrigation district residents. As a part of its acceptance of the conveyance the irrigation district must agree to relieve the water-sewer district of responsibility for maintenance and repair of the system. Any such water-sewer district is authorized to make such a conveyance if all indebtedness of the water-sewer district, except local improvement district bonds, has been paid and the conveyance has been approved by a majority of the water-sewer district's voters voting at a general or special election.

This section shall not be construed as in any manner abridging any other powers of an irrigation district conferred by law.

[1999 c 153 § 74; 1979 ex.s. c 185 § 2; 1967 c 206 § 1; 1965 c 141 § 1; 1943 c 57 § 1; 1941 c 143 § 1; 1933 c 31 § 1; 1923 c 138 § 2, part; RRS § 7417-2. Formerly RCW 87.01.210, part.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

District bond elections: RCW 87.03.200.

Heating systems authorized: RCW 35.97.020.

Prerequisite to furnishing water or power outside of district: RCW 87.03.115.

RCW 87.03.016 District may provide street lighting--Limitations.

In addition to other powers conferred by law, an irrigation district is authorized to

construct, purchase, lease, or otherwise acquire, maintain, and operate a system for lighting public streets and highways and to enter into a contract or contracts with electric utilities, either public or private, to provide that service. However, no contract entered into by the board for providing street lighting for a period exceeding ten years is binding upon the district unless ratified by a majority vote of the electors of the district at an election called, held, and canvassed for that purpose in the same manner as provided by law for district bond elections.

The authority granted by this section applies only to an irrigation district that has begun the construction, purchase, lease, or acquisition of a street lighting system by January 1, 1984, or has entered into a contract for that service by that date.

[1984 c 168 § 1.]

RCW 87.03.017 District may assist residential owners in financing for conservation of energy--When--Plan--Limitations.

Any irrigation district engaged in the distribution of energy is hereby authorized, within limits established by the Constitution of the state of Washington, to assist the owners of residential structures in financing the acquisition and installation of materials and equipment, for compensation or otherwise, for the conservation or more efficient use of energy in such structures pursuant to an energy conservation plan adopted by the irrigation district if the cost per unit of energy saved or produced by the use of such materials and equipment is less than the cost per unit of energy produced by the next least costly new energy resource which the irrigation district could acquire to meet future demand. Except where otherwise authorized, such assistance shall be limited to:

(1) Providing an inspection of the residential structure, either directly or through one or more inspectors under contract, to determine and inform the owner of the estimated cost of purchasing and installing conservation materials and equipment for which financial assistance will be approved and the estimated life cycle savings in energy costs that are likely to result from the installation of such materials or equipment.

(2) Providing a list of businesses who sell and install such materials and equipment within or in close proximity to the service area of the irrigation district, each of which businesses shall have requested to be included and shall have the ability to provide the products in a workmanlike manner and to utilize such materials in accordance with the prevailing national standards.

(3) Arranging to have approved conservation materials and equipment installed by a private contractor whose bid is acceptable to the owner of the residential structure and verifying such installation.

(4) Arranging or providing financing for the purchase and installation of approved conservation materials and equipment. Such materials and equipment shall be purchased from a private business and shall be installed by a private business or the owner.

(5) Pay back shall be in the form of incremental additions to the utility bill, billed either together with use charge or separately. Loans shall not exceed one hundred twenty months in length.

[1982 c 42 § 1. Prior: 1981 c 345 § 3.]

RCW 87.03.0175 District assistance for conservation, improvement, preservation, and efficient use.

(1) Any irrigation district organized under this chapter may, for compensation, reimbursement, or otherwise, within limits established by the state Constitution, assist the owners of land receiving water distributed by the irrigation district or discharging, with the district's approval, water from the land into irrigation district-maintained facilities to finance, acquire, install, lease, and use equipment, fixtures, programs, and systems to conserve, improve, preserve, and efficiently use the land, water delivered by the irrigation district, or water discharged from the land into irrigation district-maintained facilities. Assistance may include, but is not limited to, grants, loans, and financing to purchase, lease, install, and use approved conservation, improvement, and preservation equipment, fixtures, programs, and systems. The equipment, fixtures, programs, and systems may be leased, purchased, or installed by a private business, the owner of the land, or the irrigation district. "Conserve," "improve," and "preserve" as used in this section, include enhancing the quality of water delivered by the irrigation district or discharged from the land into irrigation district-maintained facilities.

(2) The district may charge the owner and the land if district money or credit is used or extended to provide the assistance in subsection (1) of this section. The district's board of directors may also levy and fix assessments, rates, tolls, and charges and collect them from all persons for whom, and all land on which, district money or credit is provided, or the board may require landowner repayment for landowner assistance by assessments, charges, rates, or tolls in the same manner as provided by RCW 87.03.445.

[1999 c 234 § 1.]

RCW 87.03.018 Creation of legal authority to carry out powers--Method--Indebtedness.

Two or more irrigation districts may create a separate legal authority to carry out any or all of the powers described in RCW 87.03.015. To enable such a legal authority to carry out its delegated powers, the irrigation districts creating the authority may assign, convey, or otherwise transfer to it any or all of their respective property, rights, or obligations, including, without limitation, the power to issue revenue obligations and the power of condemnation. Such a legal authority shall be created and organized by contract in the manner described in chapter 39.34 RCW and shall be a separate legal entity.

A separate legal authority shall only have power to incur indebtedness that is repayable from rates, tolls, charges, or contract payments for services or electricity provided by the authority and to pledge such revenues for the payment and retirement of indebtedness issued for the construction or acquisition of hydroelectric facilities. An authority shall not have power to levy taxes or to impose assessments for the payment of obligations of the authority. Every bond or other evidence of indebtedness issued by an authority shall provide (1) that repayment shall be

limited solely to the revenues of the authority; and (2) that no member of the authority shall be obligated to repay directly or indirectly any obligation of the authority except to the extent of fair value for services actually received from the authority. No member may pledge its revenues to support the issuance of revenue bonds or other indebtedness of an authority.

[1984 c 168 § 5; 1981 c 62 § 1.]

**RCW 87.03.020 Organization of
district--Petition--Bond--Notice--Hearing--Order--Notice of election.**

For the purpose of organizing an irrigation district, a petition, signed by the required number of holders of title or evidence of title to land within the proposed district, shall be presented to the board of county commissioners of the county in which the lands, or the greater portion thereof, are situated, which petition shall contain the following:

(1) A description of the lands to be included in the operation of the district, in legal subdivisions or fractions thereof, and the name of the county or counties in which said lands are situated.

(2) The signature and post office address of each petitioner, together with the legal description of the particular lands within the proposed district owned by said respective petitioners.

(3) A general statement of the probable source or sources of water supply and a brief outline of the plan of improvement, which may be in the alternative, contemplated by the organization of the district.

(4) A statement of the number of directors, either three or five, desired for the administration of the district and of the name by which the petitioners desire the district to be designated.

(5) Any other matter deemed material.

(6) A prayer requesting the board to take the steps necessary to organize the district.

The petition must be accompanied by a good and sufficient bond, to be approved by the board of county commissioners, in double the amount of the probable cost of organizing the district, and conditioned that the bondsmen will pay all of the cost in case such organization shall not be effected. Said petition shall be presented at a regular meeting of the said board, or at any special meeting ordered to consider and act upon said petition, and shall be published once a week, for at least two weeks (three issues) before the time at which the same is to be presented, in some newspaper of general circulation printed and published in the county where said petition is to be presented, together with a notice signed by the clerk of the board of county commissioners stating the time of the meeting at which the same will be presented. There shall also be published a notice of the hearing on said petition in a newspaper published at Olympia, Washington, to be designated by the director of ecology from year to year, which said notice shall be published for at least two weeks (three issues) prior to the date of said meeting and shall contain the name of the county or counties and the number of each township and range in which the lands embraced within the boundaries of the proposed district are situated, also the time, place and purpose for said meeting, which said notice shall be signed by the petitioner whose

name first appears upon the said petition. If any portion of the lands within said proposed district lie within another county or counties, then the said petition and notice shall be published for the time above provided in one newspaper printed and published in each of said counties. The said notice, together with a map of the district, shall also be served by registered mail at least thirty days before the said hearing upon the state director of ecology at Olympia, Washington, who shall, at the expense of the district in case it is later organized, otherwise at the expense of the petitioners' bondsmen, make such investigation of the sufficiency of the source and supply of water for the purposes of the proposed district, as he may deem necessary, and file a report of his findings, together with a statement of his costs, with the board of county commissioners at or prior to the time set for said hearing. When the petition is presented, the board of county commissioners shall hear the same, shall receive such evidence as it may deem material, and may adjourn such hearing from time to time, not exceeding four weeks in all, and on the final hearing shall establish and define the boundaries of the district along such lines as in the judgment of the board will best reclaim the lands involved and enter an order to that effect: PROVIDED, That said board shall not modify the boundaries so as to except from the operation of the district any territory within the boundaries outlined in the petition, which is susceptible of irrigation by the same system of works applicable to other lands in such proposed district and for which a water supply is available; nor shall any lands which, in the judgment of said board, will not be benefited, be included within such district; any lands included within any district, which have a partial or full water right shall be given equitable credit therefor in the apportionment of the assessments in this act provided for: AND PROVIDED FURTHER, That any owner, whose lands are susceptible of irrigation from the same source, and in the judgment of the board it is practicable to irrigate the same by the proposed district system, shall, upon application to the board at the time of the hearing, be entitled to have such lands included in the district.

At said hearing the board shall also give the district a name and shall order that an election be held therein for the purpose of determining whether or not the district shall be organized under the provisions of this act and for the purpose of electing directors.

The clerk of the board of county commissioners shall then give notice of the election ordered to be held as aforesaid, which notice shall describe the district boundaries as established, and shall give the name by which said proposed district has been designated, and shall state the purposes and objects of said election, and shall be published once a week, for at least two weeks (three issues) prior to said election, in a newspaper of general circulation published in the county where the petition aforesaid was presented; and if any portion of said proposed district lies within another county or counties, then said notice shall be published in like manner in a newspaper within each of said counties. Said election notice shall also require the electors to cast ballots which shall contain the words "Irrigation District--Yes," and "Irrigation District--No," and also the names of persons to be voted for as directors of the district: PROVIDED, That where in this act publication is required to be made in a newspaper of any county, the same may be made in a newspaper of general circulation in such county, selected by the person or body charged with making the publication and such newspaper shall be the official paper for such purpose.

[1988 c 127 § 40; 1923 c 138 § 3; 1921 c 129 § 1; 1919 c 180 § 1; 1915 c 179 § 2; 1913 c 165 § 1; 1895 c 165 § 2; 1889-90 p 671 § 2; RRS § 7418. Formerly RCW 87.01.020, part, 87.01.030, 87.01.040, and 87.01.050.]

RCW 87.03.025 State lands situated in or taken into district--Procedure--Assessments, collection.

Whenever public lands of the state are situated in or taken into an irrigation district they shall be treated the same as other lands, except as hereinafter provided. The commissioner of public lands shall be served with a copy of the petition proposing to include such lands, together with a map of the district and notice of the time and place of hearing thereon, at least thirty days before the hearing, and if he determines that such lands will be benefited by being included in the district he shall give his consent thereto in writing. If he determines that they will not be benefited he shall file with the board a statement of his objections thereto.

Any public lands of the state which are situated within the boundaries of an irrigation district, but which were not included in the district at the time of its organization, may be included after a hearing as herein provided.

Whenever the commissioner or any interested person desires to have state public lands included in an existing district, he shall file a request to that effect in writing with the district board, which shall thereupon fix a time and place for hearing the request and post notice thereof in three public conspicuous places in the district, one of which shall be at the place of hearing, at least twenty days before the hearing, and send by registered mail a copy of the notice to the commissioner. The notice shall describe the lands to be included and direct all persons objecting to such inclusion to appear at the time and place stated and present their objections. At the hearing the district board shall consider all objections and may adjourn to a later date, and by resolution determine the matter, and its determination shall be final: PROVIDED, That no such lands shall be included in a district without the written consent of the commissioner of public lands.

Any public lands of the state situated in any irrigation district shall be subject to the provisions of the laws of this state relating to the collection of irrigation district assessments to the same extent and in the same manner in which lands of like character held under private ownership are subject thereto, but collection and payment of the assessments shall be governed solely by the provisions of chapter 79.44 RCW.

[1963 c 20 § 13; 1951 2nd ex.s. c 15 § 1; 1951 c 212 § 1; 1923 c 138 § 4; 1921 c 129 § 2; 1919 c 180 § 2; RRS § 7419. Formerly RCW 87.01.060.]

Notes:

Irrigation district assessments: RCW 87.03.240 through 87.03.305.

RCW 87.03.030 Elections are governed by irrigation district laws.

All elections of irrigation districts, general or special, for any district purpose and in any county of the state shall be called, noticed, and conducted in accordance with the laws of the state, specifically relating to irrigation districts.

[1951 c 201 § 1. Formerly RCW 87.01.095.]

Notes:

Validation--1951 c 201: "All irrigation district elections heretofore called, noticed and conducted for any district purpose in accordance with the laws of the state, specifically relating to irrigation districts irrespective of any contrary general election laws; and any irrigation district election heretofore called, noticed and conducted in accordance with said irrigation district laws is hereby approved and confirmed." [1951 c 201 § 2.]

Ballots, declaration of candidacy: RCW 87.03.075.

Certain elections--Districts of two hundred thousand acres: RCW 87.68.060.

Times for holding elections and primaries: Chapter 29.13 RCW.

RCW 87.03.031 Absentee voting--Certification of inconvenience.

Any qualified district elector who certifies as provided in RCW 87.03.032 through 87.03.034 that he cannot conveniently be present to cast his ballot at his proper election precinct on the day of any irrigation district election shall be entitled to vote by absentee ballot in such election in the manner herein provided.

[1961 c 105 § 2. Formerly RCW 87.01.096.]

RCW 87.03.032 Absentee voting--Notice of election, contents--Ballot and form of certificate of qualifications to be furnished.

The notice of election shall conform to the requirements for election notices provided by Title 87 RCW for the election being held, and shall specify in addition that any qualified district elector who certifies that he cannot conveniently be present at his proper election precinct on the day of election may vote by absentee ballot, and that a ballot and form of certificate of qualifications will be furnished to him on written request being made of the district's secretary. The requisite ballot and a form of certificate of qualifications shall be furnished by the district's secretary to any person who prior to the date of election makes written request therefor, stating that he is a qualified district elector. Such ballot and form may be furnished also to qualified district electors in any way deemed to be convenient without regard to requests having been made therefor.

[1961 c 105 § 3. Formerly RCW 87.01.097.]

RCW 87.03.033 Absentee voting--Requirements for ballot to be counted--Statement of qualifications--Form of ballot.

(1) To be counted in a given election, an absentee ballot must conform to these requirements:

(a) It must be sealed in an unmarked envelope and delivered to the district's principal office prior to the close of the polls on the day of that election; or be sealed in an unmarked envelope and mailed to the district's secretary, postmarked not later than midnight of that election day and received by the secretary within five days of that date.

(b) The sealed envelope containing the ballot shall be accompanied by a certificate of qualifications stating, with respect to the voter, his name, age, citizenship, residence, that he holds title or evidence of title to lands within the district which, under RCW 87.03.045 entitles him to vote in the election, and that he cannot conveniently be present to cast his ballot at his proper election precinct on election day.

(c) The statements in the certificate of qualifications shall be certified as correct by the voter by the affixing of his signature thereto in the presence of a witness who is acquainted with the voter, and the voter shall enclose and seal his ballot in the unmarked envelope in the presence of this witness but without disclosing his vote. The witness, by affixing his signature to the certificate of qualifications, shall certify that he is acquainted with the voter, that in his presence the voter's signature was affixed and the ballot enclosed as required in this paragraph.

(2) The form of statement of qualifications and its certification shall be substantially as prescribed by the district's board of directors. This form may also provide that the voter shall describe all or some part of his lands within the district which, under RCW 87.03.045 entitles him to vote in the election, but a voter otherwise qualified shall not be disqualified because of the absence or inaccuracy of the description so given. The regular form of irrigation district ballot shall be used by absentee voters.

[1961 c 105 § 4. Formerly RCW 87.01.098.]

RCW 87.03.034 Absentee voting--How incoming ballots are handled--Canvass--Statement of result of both regular and absentee ballots.

(1) Absentee ballots shall be accumulated and kept, unopened, by the district's secretary until the time in which such ballots may be received is closed. The secretary shall deliver them to the board of directors as early as practicable on the following day. That board shall proceed at once to determine whether the voters submitting absentee ballots are qualified so to vote and to count and tally the votes of those so determined to be qualified. The board shall make, record, and certify the result of its determinations and count; and promptly thereafter it shall deliver the ballots, certificates of qualifications, and its certificate to the district's secretary. The provisions of RCW 87.03.100 with respect to recount shall govern also in the case of absentee ballots.

(2) On the completion of the canvass of the regular returns of the several election precincts as provided in RCW 87.03.105, the board of directors shall canvass the returns of the absentee votes and declare the result thereof in substantially the same manner as provided for the returns of the votes cast in the regular manner. Thereupon the statement of the result conforming as nearly as practicable to the requirements of RCW 87.03.110 shall be made covering both regular and absentee votes.

[1961 c 105 § 5. Formerly RCW 87.01.099.]

RCW 87.03.035 Elections to form district--How conducted.

The board of county commissioners shall establish a convenient number of election precincts in the proposed district and define the boundaries thereof, and designate a polling place

and appoint the necessary election officers for each precinct; which precincts may thereafter be changed by the district board. The election shall be conducted as nearly as practicable in the manner provided for the election of directors. Where a nonassessable area is situated in a district, any notice, delinquent list, or other announcement required by this title to be posted, may be posted in the area and any election may be held therein.

[1955 c 57 § 2. Prior: 1921 c 129 § 3, part; 1917 c 162 § 2, part; 1913 c 165 § 2, part; 1889-90 p 672 § 3, part; RRS § 7420, part. Formerly RCW 87.01.070.]

RCW 87.03.040 Elections to form district--Canvass of returns--Order.

The board of county commissioners shall meet on the second Monday after the election and canvass the returns, and if it appears that at least two-thirds of all the votes cast are in favor of the district the board shall by an order declare the district duly organized and shall declare the qualified persons receiving the highest number of votes to be duly elected directors, and shall cause a certified copy of the order to be filed for record in the offices of the auditor and assessor of each county in which any portion of the district is situated. From the date of the filing the organization of the district shall be complete and the directors may, upon qualifying, enter immediately upon the duties of their office, and shall hold office until their successors are elected and qualified. Upon filing the order, the county assessor shall write the name of the district on the permanent tax roll in a column provided for that purpose opposite each description of land in the district. Such column shall be carried forward each year on the current tax roll. In the event of a change in the boundaries of a district, the assessor shall note it in the column upon the tax roll.

[1955 c 57 § 3. Prior: 1921 c 129 § 3, part; 1917 c 162 § 2, part; 1913 c 165 § 2, part; 1889-90 p 672 § 3, part; RRS § 7420, part. Formerly RCW 87.01.080.]

RCW 87.03.045 Qualifications of voters and directors--Districts of two hundred thousand acres.

In districts with two hundred thousand acres or more, a person eighteen years old, being a citizen of the United States and a resident of the state and who holds title or evidence of title to land in the district or proposed district shall be entitled to vote therein. He shall be entitled to one vote for the first ten acres of said land or fraction thereof and one additional vote for all of said land over ten acres. A majority of the directors shall be residents of the county or counties in which the district is situated and all shall be electors of the district. If more than one elector residing outside the county or counties is voted for as director, only that one who receives the highest number of votes shall be considered in ascertaining the result of the election. Where land is community property both the husband and wife may vote if otherwise qualified. An agent of a corporation owning land in the district, duly authorized in writing, may vote on behalf of the corporation by filing with the election officers his instrument of authority. An elector resident in the district shall vote in the precinct in which he resides, all others shall vote in the precinct nearest their residence.

[1985 c 66 § 1; 1971 ex.s. c 292 § 72; 1961 c 192 § 12; 1955 c 57 § 4. Prior: 1953 c 122 § 1; 1921 c 129 § 3, part; 1917 c 162 § 2, part; 1913 c 165 § 2, part; 1889-90 p 672 § 3; RRS § 7420, part. Formerly RCW 87.01.090.]

Notes:

Severability--1985 c 66: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 66 § 6.]

Severability--1971 ex.s. c 292: See note following RCW 26.28.010.

Certain elections--Districts of two hundred thousand acres: RCW 87.68.060.

RCW 87.03.051 Qualifications of voters and directors--Districts of less than two hundred thousand acres.

In districts with less than two hundred thousand acres, a person eighteen years old, being a citizen of the United States and a resident of the state and who holds title or evidence of title to assessable land in the district or proposed district shall be entitled to vote therein, and to be recognized as an elector. A corporation, general partnership, limited partnership, limited liability company, or other legal entity formed pursuant to the laws of the state of Washington or qualified to do business in the state of Washington owning land in the district shall be recognized as an elector. As used in this section, "entity" means a corporation, general partnership, limited partnership, limited liability company, or other legal entity formed pursuant to the laws of the state of Washington or qualified to do business in the state of Washington. "Ownership" shall mean the aggregate of all assessable acres owned by an elector, individually or jointly, within one district. Voting rights shall be allocated as follows: Two votes for each five acres of assessable land or fraction thereof. No one ownership may accumulate more than forty-nine percent of the votes in one district. If assessments are on the basis of shares instead of acres, an elector shall be entitled to two votes for each five shares or fraction thereof. The ballots cast for each ownership of land or shares shall be exercised by common agreement between electors or when land is held as community property, the accumulated votes may be divided equally between husband and wife. Except for community property ownership, in the absence of the submission of the common agreement to the secretary of the district at least twenty-four hours before the opening of the polls, the election board shall recognize the first elector to appear on election day as the elector having the authority to cast the ballots for that parcel of land for which there is more than one ownership interest. A majority of the directors shall be residents of the county or counties in which the district is situated and all shall be electors of the district. If more than one elector residing outside the county or counties is voted for as director, only that one who receives the highest number of votes shall be considered in ascertaining the result of the election. An agent of an entity owning land in the district, duly authorized in writing, may vote on behalf of the entity by filing with the election officers his or her instrument of authority. An elector resident in the district shall vote in the precinct in which he or she resides, all others shall vote in the precinct nearest their residence. No director shall be qualified to take or retain office unless the director holds title or evidence of title to land within the district.

[1997 c 354 § 1; 1985 c 66 § 2.]

Notes:

Severability--1985 c 66: See note following RCW 87.03.045.

RCW 87.03.071 Certain districts--Individual ownerships--Two votes.

In any irrigation district where more than fifty percent of the total acreage of the district is owned in individual ownerships of less than five acres, each elector who is otherwise qualified to vote pursuant to RCW 87.03.045 shall be entitled to two votes regardless of the size of ownership. Each ownership shall be represented by two votes. If there are multiple owners or joint owners of a single ownership, the owners shall decide among themselves what their two votes shall be. If the ownership is held as community property, the husband shall be entitled to one vote and the wife shall be entitled to one vote or they may vote by common agreement.

[1985 c 66 § 3.]

Notes:

Severability--1985 c 66: See note following RCW 87.03.045.

RCW 87.03.075 Ballots in all elections--Declaration of candidacy--Petition of nomination--When election not required.

Voting in an irrigation district shall be by ballot. Ballots shall be of uniform size and quality, provided by the district, and for the election of directors shall contain only the names of the candidates who have filed with the secretary of the district a declaration in writing of their candidacy, or a petition of nomination as hereinafter provided, not later than five o'clock p.m. on the first Monday in November. Ballots shall contain space for sticker voting or for the writing in of the name of an undeclared candidate. Ballots shall be issued by the election board according to the number of votes an elector is entitled to cast. A person filing a declaration of candidacy, or petition of nomination as hereinafter provided, shall designate therein the position for which he is a candidate. No ballots on any form other than the official form shall be received or counted.

In any election for directors where the number of votes which may be received will have no bearing on the length of the term to be served, the candidates for the position of director, in lieu of filing a declaration of candidacy hereunder, shall file with the secretary of the district a petition of nomination signed by at least ten qualified electors of the district, or of the division if the district has been divided into director divisions, not later than five o'clock p.m. on the first Monday in November. If, after the expiration of the date for filing petitions of nomination, it appears that only one qualified candidate has been nominated thereby for each position to be filled it shall not be necessary to hold an election, and the board of directors shall at their next meeting declare such candidate elected as director. The secretary shall immediately make and deliver to such person a certificate of election signed by him and bearing the seal of the district. The procedure set forth in this paragraph shall not apply to any other irrigation district elections.

[1985 c 66 § 4; 1981 c 345 § 1; 1981 c 208 § 1; 1963 c 68 § 1; 1961 c 105 § 1; 1941 c 171 § 2; Rem. Supp. 1941 § 7420-1. Formerly RCW 87.01.110.]

Notes:

Severability--1985 c 66: See note following RCW 87.03.045.

RCW 87.03.080 Directors--Election--Terms--Increase and decrease.

An election of directors in an irrigation district shall be held on the second Tuesday of December of each year, and the term of each director shall be three years from the first Tuesday of January following his election. The directors elected at the organization election shall serve until their successors are elected and qualified. At the first annual election occurring thirty days or more after the date of the order establishing the district, there shall be elected directors to succeed those chosen at the organization election. If the board consists of three directors the candidate receiving the highest number of votes shall serve a term of three years; the next highest, two years; and the next highest, one year. In case of five directors, the two candidates receiving the highest number of votes shall each serve a term of three years; the next two highest, two years; and the next highest, one year; or until successors are elected and qualified. In case of seven directors, the three candidates receiving the highest number of votes shall each serve a term of three years, the next two highest, two years, and the next two highest, one year, or until their successors are elected and qualified. Whenever a district with three directors desires to increase the number of its directors to five directors or whenever a district with five directors desires to increase the number of its directors to seven directors, the board of directors, acting on its own initiative or on the written petition of at least twenty electors of the district, shall submit the question to the electors of the district at a regular or special district election. In the event the electors by a majority of the votes cast favor an increase in the number of directors, there shall be elected at the next annual district election two additional directors. The person receiving the highest number of votes shall serve for a three year term and the next highest, a two year term.

The number of directors may be decreased to five or three, as the case may be, substantially in the same manner as that provided for the increase of directors. In case of three directors the term of one director only shall expire annually.

[1961 c 192 § 14. Prior: 1931 c 41 § 1, part; 1921 c 129 § 4, part; 1919 c 180 § 3, part; 1915 c 179 § 3, part; 1913 c 165 § 3, part; 1895 c 165 § 3, part; 1889-90 p 673 § 4, part; RRS § 7421, part. Formerly RCW 87.01.100.]

RCW 87.03.081 Directors--Vacancies, how filled.

A vacancy in the office of director shall be filled by appointment by the board of county commissioners of the county in which the proceedings for the organization of the district were had. At the next annual election occurring thirty days or more after the date of the appointment, a successor shall be elected who shall take office on the first Tuesday in January following and shall serve for the remainder of the unexpired term.

A director appointed to fill a vacancy occurring after the expiration of the term of a director shall serve until his successor is elected and qualified. At the next election of directors occurring thirty days or more after the appointment, a successor shall be elected who shall take office on the first Tuesday in January next and shall serve for the term for which he was elected.

Failure on the part of any irrigation district to hold one or more annual elections for selection of officers, or otherwise to provide district officers shall not dissolve the district or impair its powers, where later officers for the district are appointed or elected and qualify as such and exercise the powers and duties of their offices in the manner provided by law.

[1961 c 192 § 15. Prior: 1931 c 41 § 1, part; 1921 c 129 § 4, part; 1919 c 180 § 3, part; 1915 c 179 § 3, part; 1913 c 165 § 3, part; 1895 c 165 § 3, part; 1889-90 p 673 § 4, part; RRS § 7421, part. Formerly RCW 87.01.120.]

RCW 87.03.082 Directors--Oaths of office and official bonds--Secretary.

Each director shall take and subscribe an official oath for the faithful discharge of the duties of his office, and shall execute a bond to the district in the sum of one thousand dollars, conditioned for the faithful discharge of his duties, which shall be approved by the judge of the superior court of the county where the district was organized, and the oath and bond shall be recorded in the office of the county clerk of that county and filed with the secretary of the board of directors. The secretary shall take and subscribe a written oath of office and execute a bond in the sum of not less than one thousand dollars to be fixed by the directors, which shall be approved and filed as in the case of the bond of a director. If a district is appointed fiscal agent of the United States to collect money for it, the secretary and directors and the district treasurer shall each execute such additional bonds as the secretary of the interior may require, conditioned for the faithful discharge of their duties which shall be approved, recorded, and filed as other official bonds. All such bonds shall be secured at the cost of the district.

[1961 c 192 § 16. Prior: 1931 c 41 § 1, part; 1921 c 129 § 4, part; 1919 c 180 § 3, part; 1915 c 179 § 3, part; 1913 c 165 § 3, part; 1895 c 165 § 3, part; 1889-90 p 673 § 4, part; RRS § 7421, part. Formerly RCW 87.01.130.]

Notes:

Conflicts of interest, irrigation district officers: RCW 42.23.030.

Conviction of public officer forfeits trust: RCW 9.92.120.

Director divisions: Chapter 87.04 RCW.

Misconduct of public officers: Chapter 42.20 RCW.

RCW 87.03.083 Directors--Recall and discharge.

Every member of an irrigation district board of directors is subject to recall and discharge by the legal voters of such district pursuant to the provisions of chapter 29.82 RCW.

[1979 ex.s. c 185 § 15.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.03.085 Post-organization district elections--Election boards--Notice.

Fifteen days before any election held under this chapter, subsequent to the organization of any district, the secretary of the board of directors shall cause notices to be posted in three public places in each election precinct, of the time and place of holding the election. The secretary shall also post a general notice of the same in the office of the board, which shall be

established and kept at some fixed place to be determined by the board, specifying the polling places of each precinct. Prior to the time for posting the notices, the board must appoint for each precinct, from the electors thereof, one inspector and two judges, who shall constitute a board of election for the precinct. If the board fails to appoint a board of election, or the members appointed do not attend at the opening of the polls on the morning of election, the electors of the precinct present at that hour may appoint the board, or supply the place of an absent member thereof. The board of directors must, in its order appointing the board of election, designate the house or place within the precinct where the election must be held. However, in any irrigation district that is less than two hundred thousand acres in size and is divided into director divisions, the board of directors in its discretion may designate one polling place within the district to serve more than one election precinct. The board of directors of any irrigation district may designate the principal business office of the district as a polling place to serve one or more election precincts and may do so regardless of whether the business office is located within or outside of the boundaries of the district. If the board of directors does designate a single polling place for more than one election precinct, then the election officials appointed by the board of directors may serve more than one election precinct and the election officials may be electors of any of the election precincts for which they are the election board.

[1987 c 123 § 1; 1984 c 168 § 2; 1889-90 p 674 § 5; RRS § 7422. Formerly RCW 87.01.140.]

RCW 87.03.090 Post-organization district elections--Election officers--Voting hours.

The inspector is chairman of the election board, and may

First: Administer all oaths required in the progress of an election.

Second: Appoint judges and clerks, if, during the progress of the election, any judge or clerk cease to act. Any member of the board of election, or any clerk thereof, may administer and certify oaths required to be administered during the progress of an election. The board of election for each precinct may, if they deem it necessary, before opening the polls, appoint two persons to act as clerks of the election. Before opening the polls, each member of the board and each clerk must take and subscribe an oath to faithfully perform the duties imposed upon them by law. Any elector of the precinct may administer and certify such oath. The polls must be opened at one o'clock p.m. on the afternoon of the election, and be kept open until eight o'clock p.m., when the same must be closed. The provisions of the general election law of this state, concerning the form of ballots to be used shall not apply to elections held under this act: PROVIDED, That any district elections called *before this act shall take effect shall be noticed and conducted in the manner prescribed by law in effect at the time the election is called.

[1931 c 60 § 1; 1889-90 p 674 § 6; RRS § 7423. Formerly RCW 87.01.150.]

Notes:

*Reviser's note: The language "before this act shall take effect" in the proviso refers to 1931 c 60 which became effective on midnight June 10, 1931; see preface, 1931 session laws.

RCW 87.03.095 Post-organization district elections--Counting votes--Record of

ballots.

Voting may commence as soon as the polls are opened, and may be continued during all the time the polls remain opened. As soon as the polls are closed, the judges shall open the ballot box and commence counting the votes; and in no case shall the ballot box be removed from the room in which the election is held until all the ballots have been counted. The counting of ballots shall in all cases be public. The ballots shall be taken out, one by one, by the inspector or one of the judges, who shall open them and read aloud the names of each person contained therein and the office for which every such person is voted for. Each clerk shall write down each office to be filled, and the name of each person voted for for such office, and shall keep the number of votes by tallies, as they are read aloud by the inspector or judge. The counting of votes shall be continued without adjournment until all have been counted.

[1889-90 p 675 § 7; RRS § 7424. Formerly RCW 87.01.160.]

RCW 87.03.100 Post-organization district elections--Certification of returns--Preservation for recount.

As soon as all the votes are read off and counted, a certificate shall be drawn upon each of the papers containing the poll list and tallies, or attached thereto, stating the number of votes each one voted for has received, and designating the office to fill which he was voted for, which number shall be written in figures and in words at full length. Each certificate shall be signed by the clerk[s], judge[s], and the inspector. One of said certificates, with the poll list and the tally paper to which it is attached, shall be retained by the inspector, and preserved by him at least six months. The ballots, together with the other of said certificates, with the poll list and tally paper to which it is attached, shall be sealed by the inspector, in the presence of the judges and clerks, and endorsed "Election returns of [naming the precinct] precinct," and be directed to the secretary of the board of directors, and shall be immediately delivered by the inspector, or by some other safe and responsible carrier designated by said inspector, to said secretary, and the ballots shall be kept unopened for at least six months, and if any person be of the opinion that the vote of any precinct has not been correctly counted, he may appear on the day appointed for the board of directors to open and canvass the returns, and demand a recount of the vote of the precinct that is so claimed to have been incorrectly counted.

[1981 c 345 § 2; 1981 c 208 § 2; 1889-90 p 675 § 8; RRS § 7425. Formerly RCW 87.01.170 and 87.01.210, part.]

RCW 87.03.105 Post-organization district elections--Canvass.

No list, tally paper or certificate returned from any election shall be set aside or rejected for want of form, if it can be satisfactorily understood. The board of directors must meet at its usual place of meeting on the first Monday after each election, to canvass the returns. If, at the time of meeting, the returns from each precinct in the district in which the polls were opened have been received, the board of directors must then and there proceed to canvass the returns, but if all the returns have not been received, the canvass must be postponed from day to day until all the returns have been received, or until six postponements have been had. The canvass must be

made in public, and by opening the returns and estimating the vote of the district for each person voted for, and declaring the result thereof.

[1889-90 p 676 § 9; RRS § 7426. Formerly RCW 87.01.180.]

RCW 87.03.110 Post-organization district elections--Statement of result of election--Certificate of election.

The secretary of the board of directors must, as soon as the result is declared, enter in the records of such board a statement of such result, which statement must show:

- (1) The whole number of votes cast in the district;
- (2) The name of the persons voted for;
- (3) The office to fill which each person was voted for;
- (4) The number of votes given in each precinct to each of such persons;
- (5) The number of votes given in each precinct for and against any proposition voted upon.

The board of directors must declare elected the person having the highest number of votes given for each office. The secretary must immediately make out, and deliver to such person a certificate of election signed by him and authenticated by the seal of the district.

[1913 c 165 § 4; 1895 c 165 § 4; 1889-90 p 676 § 10; RRS § 7427. Formerly RCW 87.01.190.]

Notes:

Statement of result covering both absentee and regular ballots: RCW 87.03.034.

RCW 87.03.115 Organization of board--Meetings--Quorum--Certain powers and duties.

The directors of the district shall organize as a board and shall elect a president from their number, and appoint a secretary, who shall keep a record of their proceedings. The office of the directors and principal place of business of the district shall be at some place in the county in which the organization was effected, to be designated by the directors. The directors serving districts of five thousand acres or more shall hold a regular monthly meeting at their office on the first Tuesday in every month, or on such other day in each month as the board shall direct in its bylaws, and may adjourn any meeting from time to time as may be required for the proper transaction of business. Directors serving districts of less than five thousand acres shall hold at least quarterly meetings on a day designated by the board's bylaws, and may adjourn any meeting from time to time as may be required for the proper transaction of business. Special meetings shall be called and conducted in the manner required by chapter 42.30 RCW. All meetings of the directors must be public. A majority of the directors shall constitute a quorum for the transaction of business, and in all matters requiring action by the board there shall be a concurrence of at least a majority of the directors. All records of the board shall be open to the inspection of any electors during business hours. The board shall have the power, and it shall be its duty, to adopt a seal of the district, to manage and conduct the business and affairs of the

district, to make and execute all necessary contracts, to employ and appoint such agents, officers and employees as may be necessary and prescribe their duties, and to establish equitable bylaws, rules and regulations for the government and management of the district, and for the equitable distribution of water to the lands within the district, upon the basis of the beneficial use thereof, and generally to perform all such acts as shall be necessary to fully carry out the provisions of this chapter: PROVIDED, That all water, the right to the use of which is acquired by the district under any contract with the United States shall be distributed and apportioned by the district in accordance with the acts of congress, and rules and regulations of the secretary of the interior until full reimbursement has been made to the United States, and in accordance with the provisions of said contract in relation thereto. The bylaws, rules and regulations must be on file and open to inspection of any elector during regular business hours. All leases, contracts, or other form of holding any interest in any state or other public lands shall be, and the same are hereby declared to be title to and evidence of title to lands and for all purposes within *this act, shall be treated as the private property of the lessee or owner of the contractual or possessory interest: PROVIDED, That nothing in this section shall be construed to affect the title of the state or other public ownership, nor shall any lien for such assessment attach to the fee simple title of the state or other public ownership. The board of directors shall have authority to develop and to sell, lease, or rent the use of: (1) Water derived from the operation of the district water facilities to such municipal and quasi municipal entities, the state of Washington, and state entities and agencies, public and private corporations and individuals located within and outside the boundaries of the district and on such terms and conditions as the board of directors shall determine; and (2) power derived from hydroelectric facilities authorized by RCW 87.03.015(1) as now or hereafter amended, to such municipal or quasi municipal corporations and cooperatives authorized to engage in the business of distributing electricity, electrical companies subject to the jurisdiction of the utilities and transportation commission, and other irrigation districts and on such terms and conditions as the board of directors shall determine: PROVIDED, No water shall be furnished for use outside of said district until all demands and requirements for water for use in said district are furnished and supplied by said district: AND PROVIDED FURTHER, That as soon as any public lands situated within the limits of the district shall be acquired by any private person, or held under any title of private ownership, the owner thereof shall be entitled to receive his proportion of water as in case of other land owners, upon payment by him of such sums as shall be determined by the board, and at the time to be fixed by the board, which sums shall be such equitable amount as such lands should pay having regard to placing said lands on the basis of equality with other lands in the district as to benefits received, and giving credit if equitable for any sums paid as water rent by the occupant of said lands prior to the vesting of private ownership, and such lands shall also become subject to all taxes and assessments of the district thereafter imposed.

[1983 c 262 § 1; 1979 ex.s. c 185 § 3; 1921 c 129 § 5; 1919 c 180 § 4; 1915 c 179 § 4; 1913 c 165 § 5; 1889-90 p 677 § 11; RRS § 7428. Formerly RCW 87.01.200 and 87.32.010, part.]

Notes:

***Reviser's note:** "This act" first appears in 1921 c 129 § 5.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

Director divisions: Chapter 87.04 RCW.

RCW 87.03.120 System of drainage, sanitary sewers, or sewage disposal or treatment plants--Question--Notice--Meeting--Resolution.

Whenever, in the judgment of the district board, a system of drainage, sanitary sewers, or sewage disposal or treatment plants for any lands included in the operation of the district will be of special benefit to the lands of the district as a whole, it shall pass a resolution to that effect and call a further meeting of the board to determine the question. Notice of said meeting shall be given by the secretary for the same length of time and in the same manner as required by law for the meeting of the county board to hear the petition for the organization of the district. At the time and place mentioned in the notice the board shall meet, hear such evidence as shall be presented, and fully determine the matter by resolution which said resolution shall be final and conclusive upon all persons as to the benefit of said system of drainage, sanitary sewers, or sewage disposal or treatment plants to the lands in the district.

[1965 c 141 § 3; 1923 c 138 § 5, part; RRS § 7428-1. Formerly RCW 87.08.130, part.]

Notes:

Organization of district--Notice: RCW 87.03.020.

RCW 87.03.125 System of drainage, sanitary sewers, or sewage disposal or treatment plants--Powers upon passage of resolution.

Upon the passing of said resolution, the district shall in all respects have the same power and authority as is now, or may hereafter be, conferred respecting irrigation and all powers in this act conferred upon irrigation districts with respect to irrigation shall be construed to include drainage systems, sanitary sewers, and sewage disposal or treatment plants in conjunction therewith as herein provided.

[1965 c 141 § 4; 1923 c 138 § 5, part; RRS § 7428-2. Formerly RCW 87.08.130, part.]

RCW 87.03.130 District change of name.

Any district heretofore or hereafter organized and existing, may change its name by filing with the board of county commissioners of the county in which was filed the original petition for the organization of the district, a certified copy of a resolution of its board of directors adopted by the unanimous vote of all the members of said board at a regular meeting thereof providing for such change of name; and thereafter all proceedings of such district shall be had under such changed name, but all existing obligations and contracts of the district entered into under its former name shall remain outstanding without change and with the validity thereof unimpaired and unaffected by such change of name, and a change of name heretofore made by any existing irrigation district in this state, substantially in the manner above provided is hereby ratified, confirmed and validated.

[1965 c 141 § 5; 1923 c 138 § 5, part; RRS § 7428-3. Formerly RCW 87.08.140.]

RCW 87.03.135 Sale or lease of district personal property.

An irrigation district has the power to sell or lease personal property owned by the district whenever its board of directors, by resolution: Determines that the property is not necessary or needed for the use of the district; and authorizes the sale or lease. No sale or lease of such property shall be made until notice of the sale or lease is given by publication at least twenty days before the date of the sale or lease in a newspaper of general circulation in the county where the property or part of the property is located or, if there is no such newspaper in the county, in a newspaper of general circulation published in an adjoining county. The publication shall be made at least once a week during three consecutive weeks before the day fixed for making the sale or lease. The publication shall contain notice of the intention of the board of directors to make the sale or lease and shall state the time and place at which proposals for the sale or lease will be considered and at which the sale or lease will be made. Any such property so sold or leased shall be sold or leased to the highest and best bidder.

The provisions of this section relating to publication of notice shall not apply when the value of the property to be sold or leased is less than five hundred dollars.

[1994 c 117 § 1; 1975 1st ex.s. c 163 § 1; 1967 ex.s. c 144 § 7; 1933 c 43 § 1; 1931 c 82 § 1; RRS § 7428-4. Formerly RCW 87.08.150.]

Notes:

Severability--1967 ex.s. c 144: See note following RCW 36.900.030.

Official paper for publication: RCW 87.03.020.

Organization of board (holding of interest in public lands as evidence of title): RCW 87.03.115.

RCW 87.03.136 Sale or lease of district real property.

An irrigation district has the power to sell or lease real property owned by the district whenever its board of directors, by resolution: Determines that the property is not necessary or needed for the use of the district; and authorizes the sale or lease. Notice of the district's intention to sell or lease the property shall be made by publication at least twenty days before the transaction is executed regarding the property in a newspaper of general circulation in the county where the property or part of the property is located or, if there is no such newspaper in the county, in a newspaper of general circulation published in an adjoining county. The publication shall be made at least once a week during three consecutive weeks. The notice shall state whether the sale or lease will be negotiated by the district or will be awarded by bid.

The district may lease the property from year to year, afford the lessee the option to purchase the property, sell the property on contract for deferred payments, sell the property pursuant to a promissory note secured by a mortgage or deed of trust, or sell the property for cash and conveyance by deed. The appropriate documents shall be executed by the president of the board and acknowledged by the secretary.

The resolution authorizing the sale or lease shall be entered in the minutes of the board

and shall fix the price at which the lease, option, or sale may be made. The price shall be not less than the reasonable market value of the property; however, the board may, without consideration, dedicate, grant, or convey district land or easements in district land for highway or public utility purposes that convenience the inhabitants of the district if the board deems that the action will enhance the value of the remaining district land to an extent equal to or greater than the value of the land or easement dedicated, granted, or conveyed.

[1994 c 117 § 2.]

RCW 87.03.137 Purchase or condemnation for developing hydroelectric generation capabilities--Limitations.

For the purpose of developing hydroelectric generation capabilities in connection with irrigation facilities, the board of directors of an irrigation district shall have the power, in accordance with procedures provided in this chapter, to acquire, either by purchase or condemnation, or other legal means, all lands, waters, water rights, and other property located within or outside the boundaries of the district necessary for the construction, use, supply, maintenance, repair, or improvement of hydroelectric facilities to the extent authorized by RCW 87.03.015(1), as now or hereafter amended.

Irrigation districts are prohibited from condemning: (1) Any hydroelectric power plants, hydroelectric power sites, power lines or other power facilities or any lands, water rights, or other property of municipal and quasi municipal corporations, cooperatives authorized to engage in the business of distributing electricity, and electrical companies subject to the jurisdiction of the utilities and transportation commission; and (2) water rights held by private individual landowners where such waters are being put to beneficial use.

[1979 ex.s. c 185 § 4.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.03.138 Electrical utilities--Civil immunity of directors and employees for good faith mistakes and errors of judgment.

Directors and employees of irrigation districts shall be immune from civil liability for mistakes and errors of judgment in the good faith performance of acts within the scope of their official duties involving the exercise of judgment and discretion which relate solely to their responsibilities for electrical utilities. This grant of immunity shall not be construed as modifying the liability of the irrigation district.

[1983 1st ex.s. c 48 § 3.]

Notes:

Severability--1983 1st ex.s. c 48: See note following RCW 35.21.415.

RCW 87.03.139 Lawful disposal of sewage and waste by others--Immunity.

No irrigation district, its directors, officers, employees, or agents operating and maintaining irrigation works for any purpose authorized by law, including the production of food for human consumption and other agricultural and domestic purposes, is liable for damages to persons or property arising from the disposal of sewage and waste discharged by others into the irrigation works pursuant to federal or state statutes, rules, or regulations permitting the discharge.

[1997 c 354 § 2.]

RCW 87.03.140 Board's powers and duties generally--Condemnation procedure.

The board, and its agents and employees, shall have the right to enter upon any land to make surveys, and may locate the necessary irrigation or drainage works, power plants, power sites or power lines and the line for any canal or canals, and the necessary branches of laterals for the same, on any lands which may be deemed best for such location. Said board shall also have the power to acquire, either by purchase or condemnation, or other legal means, all lands, waters, water rights, and other property necessary for the construction, use, supply, maintenance, repair and improvements of said canal or canals and irrigation and drainage works, including canals and works constructed or being constructed by private owners, or any other person, lands for reservoirs for the storage of needful waters and all necessary appurtenances. The board may also construct the necessary dams, reservoirs and works for the collection of water for the said district, and may enter into contracts for a water supply to be delivered to the canals and works of the district, and do any and every lawful act necessary to be done in order to carry out the purposes of this act; and in carrying out the aforesaid purposes the bonds of the district may be used by the board, at not less than ninety percent of their par value in payment. The board may enter into any obligation or contract with the United States or with the state of Washington for the supervision of the construction, for the construction, reconstruction, betterment, extension, sale or purchase, or operation and maintenance of the necessary works for the delivery and distribution of water therefrom under the provisions of the state reclamation act, or under the provisions of the federal reclamation act, and all amendments or extensions thereof, and the rules and regulations established thereunder, or it may contract with the United States for a water supply or for reclamation purposes in general under any act of congress which, for the purposes of this act, shall be deemed to include any act of congress for reclamation purposes heretofore or hereafter enacted providing for and permitting such contract, or for the collection of money due or to become due to the United States, or for the assumption of the control and management of the works; and in case contract has been or may hereafter be made with the United States, as herein provided, bonds of the district may be deposited with the United States as payment or as security for future payment at not less than ninety percent of their par value, the interest on said bonds to be provided for by assessment and levy as in the case of other bonds of the district, and regularly paid to the United States to be applied as provided in such contract, and if bonds of the district are not so deposited, it shall be the duty of the board of directors to include as part of any levy or assessment provided in RCW 87.03.260 an amount sufficient to meet each year all payments accruing under the terms of any such contract. The board may accept on behalf of the

district appointment of the district as fiscal agent of the United States or the state of Washington or other authorization of the district by the United States or the state of Washington to make collections of money for or on behalf of the United States or the state of Washington in connection with any federal or other reclamation project, whereupon the district, and the county treasurer for the district, shall be authorized to so act and to assume the duties and liability incident to such action, and the said board shall have full power to do any and all things required by the federal statutes now or hereafter enacted in connection therewith, and all things required by the rules and regulations now or that may hereafter be established by any department of the federal government in regard thereto.

The use of all water required for the irrigation of the lands within any district, together with rights-of-way for canals, laterals, ditches, sites for reservoirs, power plants, sites, and lines, and all other property required in fully carrying out the purposes of the organization of the district is hereby declared to be a public use; and in condemnation proceedings to acquire any property or property rights for the use of the district, the board of directors shall proceed in the name of the district, in the manner provided in this state in cases of appropriation of lands, real estate and other property by private corporations: PROVIDED, That the irrigation district, at its option, pursuant to resolution to that end duly passed by its board of directors may unite in a single action proceedings for the acquisition and condemnation of different tracts of land needed by it for rights-of-way for canals, laterals, power plants, sites, and lines and other irrigation works which are held by separate owners. And the court may, on the motion of any party, consolidate into a single action separate suits for the condemnation of rights-of-way for such irrigation works whenever from motives of economy or the expediting of business it appears desirable so to do: PROVIDED FURTHER, That there shall be a separate finding of the court or jury as to each tract held in separate ownership.

In any condemnation proceeding brought under the provisions of this act to acquire canals, laterals and ditches and rights-of-way therefor, sites, reservoirs, power plants and pumping plants and sites therefor, power canals, transmission lines, electrical equipment and any other property, and if the owner or owners thereof or their predecessors shall have issued contracts or deeds agreeing to deliver to the holders of said contracts or deeds water for irrigation purposes, or authorizing the holders thereof to take or receive water for irrigation purposes from any portion of said property or works, and if the delivery of said water or the right to take or receive the same shall in any manner constitute a charge upon, or a right in the property and works sought to be acquired, or any portion thereof, the district shall be authorized to institute and maintain said condemnation proceedings for the purpose of acquiring said property and works, and the interest of the owners therein subject to the rights of the holders of such contracts or deeds, and the court or jury making the award shall determine and award to such owner or owners the value of the interest to be so appropriated in said condemnation proceedings.

[1921 c 129 § 6; 1919 c 180 § 5; 1915 c 179 § 5; 1913 c 165 § 6; 1913 c 13 § 1; 1889-90 p 678 § 12; RRS § 7429. Formerly RCW 87.01.210, part and 87.08.080.]

Notes:

Bonds of director, secretary or county treasurer when fiscal agent of United States: RCW 87.03.082.

Cancellation of assessments due United States--Procedure: RCW 87.03.280.

Certain powers of district enumerated: RCW 87.03.015.

Certain purposes for which district may be formed: RCW 87.03.010.

Condemnation--Title acquired by district (may be conveyed to United States or state): RCW 87.03.150.

Contracts with state or United States for local improvement work: RCW 87.03.520.

Districts right to cross other property: RCW 87.03.455.

Eminent domain by corporations: Chapter 8.20 RCW.

Federal reclamation laws: 43 USC §§ 371-498.

Indemnity to state on land settlement contracts: Chapter 87.48 RCW.

Reclamation Service may make findings: RCW 87.03.185.

State Reclamation Act: Chapter 89.16 RCW.

RCW 87.03.145 Condemnation--Finding of benefits and damages--Judgment--Costs.

The jury, or the court if the jury be waived, in such condemnation proceedings shall find and return a verdict for the amount of damages sustained: PROVIDED, That the court or jury, in determining the amount of damages, shall take into consideration the special benefits, if any, that will accrue to the property damaged by reason of the proposed improvement, and shall make special findings in the verdict of the gross amount of damages to be sustained and the gross amount of special benefits that will accrue. If it shall appear by the verdict or findings, that the gross damages exceed said gross benefits, judgment shall be entered against the district, and in favor of the owner or owners of the property damaged, in the amount of the excess of damages over said benefits, and for the costs of the proceedings, and upon payment of the judgment to the clerk of the court for the owner or owners, a decree of appropriation shall be entered, vesting the title to the property appropriated in the irrigation district. If it shall appear by the verdict that the gross benefits equal or exceed the gross damages, judgment shall be entered against the district and in favor of the owner or owners for the costs only, and upon payment of the judgment for costs a decree of appropriation shall be entered, vesting the title to the property appropriated in the irrigation district. The verdict and findings of the court or jury as to damages and benefits shall be binding upon the board of directors of the irrigation district in their levy of assessments to pay the cost of the irrigation system or improvements on behalf of which the condemnation was had: PROVIDED, That nothing herein contained shall be construed to prevent the district from assessing the remaining lands of the owner or owners, so damaged, for deficiencies on account of the principal and interest on bonds and for other benefits not considered by the jury in the condemnation proceedings. The damages thus allowed but not paid shall be applied pro tanto to the satisfaction of the levies made for such construction costs upon the lands on account of which the damages were awarded.

[1923 c 138 § 6; 1919 c 180 § 6; RRS § 7429-1. Formerly RCW 87.08.090.]

RCW 87.03.150 Condemnation--Title acquired by district.

The title to all property acquired under the provisions of this chapter shall immediately, and by operation of law, vest in such irrigation district and shall be held by such district in trust

for, and is hereby dedicated and set apart to the uses and purposes set forth in this chapter; and said board is hereby authorized and empowered to hold, use, acquire, manage, occupy and possess said property as herein provided: PROVIDED, HOWEVER, That any property so acquired by the district may be conveyed to the United States, or the state of Washington, insofar as the same may be for the benefit of the district under any contract that may be entered into with the United States, or the state of Washington, pursuant to this act.

The title acquired by an irrigation district under the provisions of this act shall be the fee simple title or such lesser estate as shall be designated in the decree of appropriation.

[1921 c 129 § 7; 1917 c 162 § 3; 1915 c 179 § 6; 1889-90 p 679 § 13; RRS § 7430. Formerly RCW 87.08.170.]

Notes:

Board's powers and duties (contracts with state or United States): RCW 87.03.140.

RCW 87.03.155 Conveyances--Actions by and against district.

The said board is hereby authorized and empowered to take conveyances or other assurances for all property acquired by it under the provisions of this act, in the name of such irrigation district, to and for the uses and purposes herein expressed, and to institute and maintain any and all actions and proceedings, suits at law or in equity, necessary or proper in order to fully carry out the provisions of this act, or to enforce, maintain, protect or preserve any and all rights, privileges and immunities created by this act, or acquired in pursuance thereof; and in all courts, actions, suits or proceedings, the said board may sue, appear and defend, in person or by attorneys, and in the name of such irrigation district.

[1889-90 p 679 § 14; RRS § 7431. Formerly RCW 87.01.230.]

RCW 87.03.158 Officers, employees, agents--Legal representation--Costs of defense.

The board of directors of an irrigation district may authorize an attorney of its choosing to defend an officer, employee, or agent of the district, present or former, who requests representation as a result of an action, claim, or proceeding instituted against him or her. The costs of defense, including attorney's fees and any obligation for payment arising from the action, may be paid from district funds. Costs of defense, and judgment or settlement not in the person's favor, shall not be paid by the district if the court finds the person was not acting in good faith or within the scope of the person's employment or duties for the district.

[1986 c 8 § 1.]

RCW 87.03.160 Group insurance--Purchase.

The board of directors of irrigation districts shall have the authority and power to contract for and to pay the premium upon group life, health and accident insurance upon its employees; and to make all such insurance available to its directors, subject to payment by the directors of all costs of insurance for directors.

[1975 c 14 § 1; 1951 c 159 § 1. Formerly RCW 87.01.225.]

Notes:

Hospitalization and medical insurance authorized: RCW 41.04.180.

Hospitalization and medical insurance not deemed additional compensation: RCW 41.04.190.

RCW 87.03.162 Liability insurance for officials and employees.

The board of directors of each irrigation district may purchase liability insurance with such limits as they may deem reasonable for the purpose of protecting their officials and employees against liability for personal or bodily injuries and property damage arising from their acts or omissions while performing or in good faith purporting to perform their official duties.

[1973 c 125 § 8.]

RCW 87.03.164 Liability insurance for officers and employees authorized.

See RCW 36.16.138.

RCW 87.03.165 Proposed works--Surveys, maps and plans to be prepared.

For the purpose of construction, reconstruction, betterment, extension or acquisition of the necessary property and rights therefor, and otherwise carrying out the provisions of law relating to irrigation districts, the board of directors of any such district must, as soon after such district has been organized as may be practicable, and whenever thereafter the board deems it necessary or expedient to raise additional money for said purpose, cause the necessary surveys, examinations, maps and plans to be made and shall demonstrate the practicability of the general plan of the district's proposed works and furnish the proper basis for an estimate of the cost of carrying out the same.

[1923 c 138 § 7, part; RRS § 7431 1/2. Formerly RCW 87.12.010, part and 87.16.010.]

Notes:

Map of district: RCW 87.03.775.

RCW 87.03.170 Proposed works--Certification filed with director of ecology.

Such examinations, surveys, maps, plans and specifications with estimates of cost as are deemed necessary for an understanding of the proposed plan of development shall be certified by the district board and its engineer and filed with the state director of ecology at Olympia, Washington.

[1988 c 127 § 41; 1923 c 138 § 7, part; RRS § 7431 1/2-1. Formerly RCW 87.12.020, part.]

RCW 87.03.175 Proposed works--Director's findings to district board.

Said director shall forthwith consider said certified report and if he deem it advisable make, through the appropriate divisions of his department, additional studies of the project at the expense of the district, and as soon as practicable thereafter, but in any event within ninety days from the receipt of said certified report, make his findings and submit the same to the district board.

[1923 c 138 § 7, part; RRS § 7431 1/2-2. Formerly RCW 87.12.020, part.]

RCW 87.03.180 Proposed works--Substance of director's findings.

In his findings said state director shall give generally his conclusions regarding the supply of water available for the project, the nature of the soil proposed to be irrigated and its susceptibility to irrigation, the duty of water for irrigation and the probable need of drainage, the probable cost of works, water rights and other property necessary for the project, the conditions of land settlement therein, and the proper amount and dates of maturity of the bonds proposed to be issued, and such other matters as he deems pertinent to the success of the project, provided that said findings and conclusions shall be advisory only and shall not be binding upon the directors of the irrigation district.

[1923 c 138 § 7, part; RRS § 7431 1/2-3. Formerly RCW 87.12.030.]

RCW 87.03.185 Proposed works--Reclamation Service may make findings.

In the case of an irrigation district under contract or in cooperation with the United States under the provisions of the United States Reclamation Act, the investigation and findings above required to be made by the state director of ecology may be made by the United States Reclamation Service with the same authority and under like conditions, if it so elects.

[1988 c 127 § 42; 1923 c 138 § 7, part; RRS § 7431 1/2-4. Formerly RCW 87.12.040.]

RCW 87.03.190 Proposed works--Plan of development--Special election.

Upon receipt of said findings the district board shall thereupon finally determine the plan of development and estimate and determine the amount of money to be raised and shall immediately thereafter call a special election as provided by law.

[1923 c 138 § 7, part; RRS § 7431 1/2-5. Formerly RCW 87.12.050.]

Notes:

Elections are governed by irrigation district laws: RCW 87.03.030.

Post-organization district elections: RCW 87.03.085 through 87.03.110.

RCW 87.03.195 Proposed works--Certain irrigation districts excepted.

As to irrigation districts existing on March 17, 1923, the provisions of RCW 87.03.165 through 87.03.190 relating to the filing of examinations, surveys, maps, plans and specifications

of the plan of development with the director of ecology and to an examination and the filing of findings and conclusions by that department, shall not apply.

[1988 c 127 § 43; 1923 c 138 § 8; RRS § 7431 1/2-6. Formerly RCW 87.12.010, part.]

RCW 87.03.200 Bonds--Election for--Form and contents--Exchange--Cancellation--Sale and issue--Reissue--Election concerning contract with United States--Penalty.

(1) At the election provided for in RCW 87.03.190, there shall be submitted to the electors of said district possessing the qualifications prescribed by law the question of whether or not the bonds of said district in the amount and of the maturities determined by the board of directors shall be issued. Bonds issued under the provisions of *this act shall be serial bonds payable in legal currency of the United States in such series and amounts as shall be determined and declared by the board of directors in the resolution calling the election: PROVIDED, That the first series shall mature not later than ten years and the last series not later than forty years from the date thereof: PROVIDED FURTHER, That bonds, authorized by a special election held in the district under the provisions of a former statute, which has subsequent to said authorization been amended, but not issued prior to the amendment of said former statute, may be issued in the form provided in said former statute, and any such bonds heretofore or hereafter so issued and sold are hereby confirmed and validated.

Notice of such bond election must be given by publication of such notice in some newspaper published in the county where the office of the board of directors of such district is required to be kept, once a week for at least two weeks (three times). Such notices must specify the time of holding the election, and the amount and maturities of bonds proposed to be issued; and said election must be held and the results thereof determined and declared in all respects as nearly as practicable in conformity with the provisions of law governing the election of the district officers: PROVIDED, That no informality in conducting such election shall invalidate the same, if the election shall have been otherwise fairly conducted. At such election the ballots shall contain the words "Bonds Yes" and "Bonds No," or words equivalent thereto. If a majority of the votes cast are cast "Bonds Yes," the board of directors shall thereupon have authority to cause bonds in said amount and maturities to be issued. If the majority of the votes cast at any bond election are "Bonds No," the result of such election shall be so declared and entered of record; but if contract is made or is to be made with the United States as in RCW 87.03.140 provided, and bonds are not to be deposited with the United States in connection with such contract, the question submitted at such special election shall be whether contract shall be entered into with the United States. The notice of election shall state under the terms of what act or acts of congress contract is proposed to be made, and the maximum amount of money payable to the United States for construction purposes exclusive of penalties and interest. The ballots for such election shall contain the words "Contract with the United States Yes" and "Contract with the United States No," or words equivalent thereto. And whenever thereafter said board, in its judgment, deems it for the best interest of the district that the question of issuance of bonds for said amount, or any amount, or the question of entering into a contract with the United States,

shall be submitted to said electors, it shall so declare, by resolution recorded in its minutes, and may thereupon submit such question to said electors in the same manner and with like effect as at such previous election.

(2) All bonds issued under *this act shall bear interest at such rate or rates as the board of directors may determine, payable semiannually on the first day of January and of July of each year. The principal and interest shall be payable at the office of the county treasurer of the county in which the office of the board of directors is situated, or if the board of directors shall so determine at the fiscal agency of the state of Washington in New York City, said place of payment to be designated in the bond. The bonds may be in such denominations as the board of directors may in its discretion determine, except that bonds other than bond number one of any issue shall be in a denomination that is a multiple of one hundred dollars. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030. Said bonds shall be negotiable in form, signed by the president and secretary, and the seal of the district shall be affixed thereto. The printed, engraved, or lithographed facsimile signatures of the president and secretary of the district's board of directors shall be sufficient signatures on the bonds or any coupons: PROVIDED, That such facsimile signatures on the bonds may be used only after the filing, by the officer whose facsimile signature is to be used, with the secretary of state of his manual signature certified by him under oath, whereupon that officer's facsimile signature has the same legal effect as his manual signature: PROVIDED, FURTHER, That either the president of the board of directors' or the secretary's signature on the bonds shall be manually subscribed: AND PROVIDED FURTHER, That whenever such facsimile reproduction of the signature of any officer is used in place of the manual signature of such officer, the district's board of directors shall specify in a written order or requisition to the printer, engraver, or lithographer the number of bonds or any coupons upon which such facsimile signature is to be printed, engraved, or lithographed and the manner of numbering the bonds or any coupons upon which such signature shall be placed. Within ninety days after the completion of the printing, engraving, or lithographing of such bonds or any coupons, the plate or plates used for the purpose of affixing the facsimile signature shall be destroyed, and it shall be the duty of the district's board of directors, within ninety days after receipt of the completed bonds or any coupons, to ascertain that such plate or plates have been destroyed. Every printer, engraver, or lithographer who, with the intent to defraud, prints, engraves, or lithographs a facsimile signature upon any bond or any coupon without written order of the district's board of directors, or fails to destroy such plate or plates containing the facsimile signature upon direction of such issuing authority, shall be guilty of felony.

(3) Whenever the electors shall vote to authorize the issuance of bonds of the district such authorization shall nullify and cancel all unsold bonds previously authorized, and if the question is submitted to and carried by the electors at the bond election, any bond issue may be exchanged in whole or in part, at par, for any or all of a valid outstanding bond issue of the district when mutually agreeable to the owner or owners thereof and the district, and the amount of said last bond issue in excess, if any, of that required for exchange purposes, may be sold as in the case of an original issue. The bonds of any issue authorized to be exchanged in whole or in part for outstanding bonds shall state on their face the amount of such issue so exchanged, and

shall contain a certificate of the treasurer of the district as to the amount of the bonds exchanged, and that said outstanding bonds have been surrendered and canceled: PROVIDED FURTHER, That where bonds have been authorized and unsold, the board of directors may submit to the qualified voters of the district the question of canceling said previous authorization, which question shall be submitted upon the same notice and under the same regulations as govern the submission of the original question of authorizing a bond issue. At such election the ballots shall contain the words "Cancellation Yes," and "Cancellation No," or words equivalent thereto. If at such election a majority of the votes shall be "Cancellation Yes," the said issue shall be thereby canceled and no bonds may be issued thereunder. If the majority of said ballots shall be "Cancellation No," said original authorization shall continue in force with like effect as though said cancellation election had not been held: PROVIDED, That bonds deposited with the United States in payment or in pledge may call for the payment of such interest at such rate or rates, may be of such denominations, and call for the repayment of the principal at such times as may be agreed upon between the board and the secretary of the interior.

(4) Each issue shall be numbered consecutively as issued, and the bonds of each issue shall be numbered consecutively and bear date at the time of their issue. The bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030. Said bonds shall express upon their face that they were issued by authority of **this act, stating its title and date of approval, and shall also state the number of issue of which such bonds are a part. In case the money received by the sale of all bonds issued be insufficient for the completion of plans of the canals and works adopted, and additional bonds be not voted, or a contract calling for additional payment to the United States be not authorized and made, as the case may be, it shall be the duty of the board of directors to provide for the completion of said plans by levy of assessments therefor. It shall be lawful for any irrigation districts which have heretofore issued and sold bonds under the law then in force, to issue in place thereof an amount of bonds not in excess of such previous issue, and to sell the same, or any part thereof, as hereinafter provided, or exchange the same, or any part thereof, with the owners of such previously issued bonds which may be outstanding, upon such terms as may be agreed upon between the board of directors of the district and the holders of such outstanding bonds: PROVIDED, That the question of such reissue of bonds shall have been previously voted upon favorably by the legally qualified electors of such district, in the same manner as required for the issue of original bonds, and the said board shall not exchange any such bonds for a less amount in par value of the bonds received; all of such old issue in place of which new bonds are issued shall be destroyed whenever lawfully in possession of said board. Bonds issued under the provisions of this section may, when so authorized by the electors, include a sum sufficient to pay the interest thereon for a period not exceeding the first four years. Whenever an issue of bonds shall have been authorized pursuant to law, and any of the earlier series shall have been sold, and the later series, or a portion thereof, remain unsold, the directors may sell such later series pursuant to law, or such portion thereof as shall be necessary to pay the earlier series, or said directors may exchange said later series for the earlier series at not less than the par value thereof, said sale or exchange to be made not more than six months before the maturity of said earlier series and upon said exchange being made the maturing bonds shall be disposed of as hereinbefore provided in the case of

bonds authorized to be exchanged in whole or in part for outstanding bonds.

(5) Notwithstanding subsections (1) through (4) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 213; 1977 ex.s. c 119 § 1; 1970 ex.s. c 56 § 95; 1969 ex.s. c 232 § 46; 1963 c 68 § 2; 1923 c 138 § 9; 1921 c 129 § 8; 1917 c 162 § 3A; 1915 c 179 § 7; 1895 c 165 § 5; 1889-90 p 679 § 15; RRS § 7432. Formerly RCW 87.16.020 through 87.16.070.]

Notes:

Reviser's note: *(1) "This act" appears to refer to 1921 c 129.

***(2) "This act" appears to refer to 1889-90 p. 679.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 87.03.205 Sections exclusive of other bonding methods--Validation.

The procedure outlined in RCW 87.03.165 through 87.03.190, 87.03.200, and in 87.03.210, for the authorization, issuance and disposal of bonds as heretofore constituted and shall hereafter constitute a method independent and exclusive of that provided by any other statute or statutes, for the authorization, issuance and disposal of bonds of the district for any and all of the objects and purposes in said sections provided, and any or all proceedings heretofore had, official acts heretofore performed or any bonds heretofore authorized or issued or disposed of in substantial accordance with the provisions of said sections are hereby validated and confirmed.

[1933 ex.s. c 11 § 5; RRS § 7432 1/2. Formerly RCW 87.16.130.]

RCW 87.03.210 Sale or pledge of bonds.

(1) The board may sell the bonds of the district or pledge the same to the United States from time to time in such quantities as may be necessary and most advantageous to raise money for the construction, reconstruction, betterment or extension of such canals and works, the acquisition of said property and property rights, the payment of outstanding district warrants when consented to in writing by the director of ecology, and to such extent as shall be authorized at said election, the assumption of indebtedness to the United States for the district lands, and otherwise to fully carry out the objects and purposes of the district organization, and may sell such bonds, or any of them, at private sale whenever the board deems it for the best interest of the district so to do: PROVIDED, That no election to authorize bonds to refund outstanding warrants shall be held and canvassed after the expiration of the year 1934. The board of directors shall also have power to sell said bonds, or any portion thereof, at private sale, and accept in payment therefor, property or property rights, labor and material necessary for the construction of its proposed canals or irrigation works, power plants, power sites and lines in connection therewith, whenever the board deems it for the best interests of the district so to do. If the board shall determine to sell the bonds of the district, or any portion thereof, at public sale, the secretary shall publish a notice of such sale for at least three weeks in such newspaper or

newspapers as the board may order. The notice shall state that sealed proposals will be received by the board, at its office, for the purchase of the bonds to be sold, until the day and hour named in the notice. At the time named in the notice, the board shall open the proposals and award the purchase of the bonds to the highest responsible bidder and may reject all bids: PROVIDED, That such bonds shall not be sold for less than ninety percent of their face value: AND PROVIDED, FURTHER, That the proceeds of all bonds sold for cash must be paid by the purchaser to the county treasurer of the county in which the office of the board is located, and credited to the bond fund.

(2) Notwithstanding subsection (1) of this section, such bonds may also be issued and sold in accordance with chapter 39.46 RCW.

[1988 c 127 § 44; 1983 c 167 § 214; 1933 c 43 § 2; 1921 c 129 § 9; 1915 c 179 § 8; 1913 c 165 § 7; 1895 c 165 § 6; 1889-90 p 681 § 16; RRS § 7433. Formerly RCW 87.16.080.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.03.215 Payment of bonds and interest, other indebtedness--Lien, enforcement of--Scope of section.

Said bonds and interest thereon and all payments due or to become due to the United States or the state of Washington under any contract between the district and the United States or the state of Washington accompanying which bonds of the district have not been deposited with the United States or the state of Washington, as in RCW 87.03.140 provided, shall be paid by revenue derived from an annual assessment upon the real property of the district, and all the real property in the district shall be and remain liable to be assessed for such payments until fully paid as hereinafter provided. And in addition to this provision and the other provisions herein made for the payment of said bonds and interest thereon as the same may become due, said bonds, or the contract with the United States or the state of Washington accompanying which bonds have not been deposited with the United States or the state of Washington, shall become a lien upon all the water rights and other property acquired by any irrigation district formed under the provisions of this chapter, and upon any canal or canals, ditch or ditches, flumes, feeders, storage reservoirs, machinery and other works and improvements acquired, owned or constructed by said irrigation district, and if default shall be made in the payment of the principal of said bonds or interest thereon, or any payment required by the contract with the United States, or the state of Washington, according to the terms thereof, the owner of said bonds, or any part thereof or the United States or the state of Washington as the case may be, shall have the right to enter upon and take possession of all the water rights, canals, ditches, flumes, feeders, storage reservoirs, machinery, property and improvements of said irrigation district, and to hold and control the same, and enjoy the rents, issues and profits thereof, until the lien hereby created can be enforced in a civil action in the same manner and under the same proceedings as given in the foreclosure of a mortgage on real estate. This section shall apply to all bonds heretofore issued or any contract heretofore made with the United States, or which may hereafter be issued or made by any district: PROVIDED, That when any such contract made after December 1, 1981,

between any district and the United States or the state of Washington covers only the real property in a portion or portions of the district, all payments due or to become due to the United States or the state of Washington shall be paid by revenue derived from an annual assessment upon the real property only in that portion or portions of the district covered by the contract and the real property shall be and remain liable to be assessed for such payments until fully paid and any assessment lien which attaches thereto shall be the exclusive lien notwithstanding other liens provided for in this section. In the event of a contract between the district and the United States or the state of Washington accompanying which bonds of the district have not been deposited with the United States or the state of Washington as provided in RCW 87.03.140 and the contract covers real property in only a portion or portions of the district, the question of whether the district should enter the contract shall be submitted only to those qualified electors who hold title or evidence of title to real property within that portion or portions of the district and in the same manner as provided in RCW 87.03.200.

[1983 c 167 § 215; 1981 c 209 § 16; 1921 c 129 § 10; 1915 c 179 § 9; 1913 c 165 § 8; 1895 c 165 § 7; 1889-90 p 681 § 17; RRS § 7434. Formerly RCW 87.16.090.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--1981 c 209: "This act shall take effect December 1, 1981, and shall apply to assessments made in 1981 and thereafter." [1981 c 209 § 18.] For codification of 1981 c 209, see Codification Tables, Volume 0.

RCW 87.03.220 Refunding bonds, 1923 act.

See chapter 87.19 RCW.

RCW 87.03.225 Refunding bonds, 1929 act.

See chapter 87.22 RCW.

RCW 87.03.230 Revenue bonds for water, power, drains, sewers, sewage disposal, etc.

See chapter 87.28 RCW.

RCW 87.03.235 Rights of federal agencies as to certain district bonds.

If the United States under any act of congress or under rules and regulations adopted by the secretary of the interior, shall be willing to guarantee the interest upon bonds of any irrigation district, or shall be willing to receive bonds of any such district in payment of, or as security for payment upon, any contract of the United States, then the United States shall have all the remedies given by law to a bondholder, and, in cases of payment under any guaranty, the United States shall be subrogated to all the rights and remedies of the bondholder to the extent of any such payment; and the United States, or its proper department officers, may make such rules and regulations as may be necessary for the purpose of insuring the carrying out of any plan or project which may have been approved by them as the basis of any guaranty.

[1915 c 99 § 6; RRS § 7435. Formerly RCW 87.16.100.]

RCW 87.03.240 Assessments, how and when made--Assessment roll.

Assessments made in order to carry out the purpose of this act shall be made in proportion to the benefits accruing to the lands assessed and equitable credit shall be given to the lands having a partial or full water right: PROVIDED, That nothing herein shall be construed to affect or impair the obligation of any existing contract providing for a water supply to lands so assessed, unless the right under such contract shall first have been acquired by said district, and in acquiring such rights, the district may exercise the right of eminent domain.

The secretary must between the first Monday in March and the first Tuesday in November each year prepare an assessment roll with appropriate headings in which must be listed all the lands within the district. In such book must be specified, in separate columns, under the appropriate headings:

First, the name of the person to whom the property is assessed. If the name is not known to the secretary, the property shall be assessed to "unknown owners".

Second, land by township, range and section or fractional section, and when such land is not a legal subdivision, by metes and bounds, or other description sufficient to identify it, giving an estimate of the number of acres, city and town lots, naming the city or town, and the number and block according to the system of numbering in such city or town.

Assessors' plat tax numbers used by county assessors for general state and county taxes in the county where such land is situate may be used for such identification in such assessment roll.

Third, in further columns with appropriate headings shall be specified the ratio of benefits, or, when deemed by the secretary more practicable, the per acre value, or the amount of benefits, for general and special district and local improvement district purposes, and the total amount assessed against each tract of land.

Any property which may have escaped assessment for any year or years, shall in addition to the assessment for the then current year, be assessed for such year or years with the same effect and with the same penalties as are provided for such current year and any property delinquent in any year may be directly assessed during the current year for any expenses caused the district on account of such delinquency.

Where the district embraces lands lying in more than one county the assessment roll shall be so arranged that the lands lying in each county shall be segregated and grouped according to the county in which the same are situated.

[1933 c 43 § 3; 1921 c 129 § 11; 1919 c 180 § 7; 1917 c 162 § 4; 1915 c 179 § 10; 1913 c 165 § 9; 1895 c 165 § 8; 1889-90 p 681 § 18; RRS § 7436. Formerly RCW 87.32.010, part and 87.32.020.]

Notes:

Assessments

districts under contract with United States: Chapter 87.68 RCW.

when delinquent--Notice--Collection: RCW 87.03.270.

Certain excess lands, assessments against (director districts): RCW 87.04.100.

Director districts--Limit of levy until water is received (federal contracts): RCW 87.04.090.

District elections (assessment roll): RCW 87.03.040.
Eminent domain: RCW 87.03.140 through 87.03.150.
Evidence of assessment, what is: RCW 87.03.420.

RCW 87.03.242 Exemption of farm and agricultural land from special benefit assessments.

See RCW 84.34.300 through 84.34.380 and 84.34.922.

RCW 87.03.245 Deputy secretaries for assessment.

The board of directors must allow the secretary as many deputies, to be appointed by them, as will, in the judgment of the board, enable him to complete the assessment within the time herein prescribed. The board must fix the compensation of such deputies for the time actually engaged.

[1919 c 180 § 8; 1895 c 165 § 9; 1889-90 p 682 § 19; RRS § 7437. Formerly RCW 87.08.180.]

RCW 87.03.250 Assessment roll to be filed--Notice of equalization.

On or before the first Tuesday in September in each year to and including the year 1923, and on or before the first Tuesday in November beginning with the year 1924 and each year thereafter, the secretary must complete his assessment roll and deliver it to the board, who must immediately give a notice thereof, and of the time the board of directors, acting as a board of equalization will meet to equalize assessments, by publication in a newspaper published in each of the counties comprising the district. The time fixed for the meeting shall not be less than twenty nor more than thirty days from the first publication of the notice, and in the meantime the assessment roll must remain in the office of the secretary for the inspection of all persons interested.

[1921 c 129 § 12; 1919 c 180 § 9; 1895 c 165 § 10; 1889-90 p 682 § 20; RRS § 7438. Formerly RCW 87.32.030.]

RCW 87.03.255 Equalization of assessments.

Upon the day specified in the notice required by RCW 87.03.250 for the meeting, the board of directors, which is hereby constituted a board of equalization for that purpose, shall meet and continue in session from day to day as long as may be necessary, not to exceed ten days, exclusive of Sundays, to hear and determine such objections to the said assessment roll as may come before them; and the board may change the same as may be just. The secretary of the board shall be present during its session, and note all changes made at said hearing; and on or before the 30th day of October in each year to and including the year 1923, and on or before the 15th day of January beginning with the [year] 1925 and each year thereafter he shall have the assessment roll completed as finally equalized by the board.

[1921 c 129 § 13; 1919 c 180 § 10; 1915 c 179 § 11; 1889-90 p 682 § 21; RRS § 7439. Formerly RCW 87.32.040.]

RCW 87.03.260 Levies, amount--Special funds--Failure to make levy, procedure.

The board of directors shall in each year before said roll is delivered by the secretary to the respective county treasurers, levy an assessment sufficient to raise the ensuing annual interest on the outstanding bonds, and all payments due or to become due in the ensuing year to the United States or the state of Washington under any contract between the district and the United States or the state of Washington accompanying which bonds of the district have not been deposited with the United States or the state of Washington as in this act provided. Beginning in the year preceding the maturity of the first series of the bonds of any issue, the board must from year to year increase said assessment for the ensuing years in an amount sufficient to pay and discharge the outstanding bonds as they mature. Similar levy and assessment shall be made for the expense fund which shall include operation and maintenance costs for the ensuing year. The board shall also at the time of making the annual levy, estimate the amount of all probable delinquencies on said levy and shall thereupon levy a sufficient amount to cover the same and a further amount sufficient to cover any deficit that may have resulted from delinquent assessments for any preceding year. The board shall also, at the time of making the annual levy, estimate the amount of the assessments to be made against lands owned by the district, including local improvement assessments, and shall levy a sufficient amount to pay said assessments. All lands owned by the district shall be exempt from general state and county taxes: PROVIDED, HOWEVER, That in the event any lands, and any improvements located thereon, acquired by the district by reason of the foreclosure of irrigation district assessments, shall be by said district resold on contract, then and in that event, said land, and any such improvements, shall be by the county assessor immediately placed upon the tax rolls for taxation as real property and shall become subject to general property taxes from and after the date of said contract, and the secretary of the said irrigation district shall be required to immediately report such sale within ten days from the date of said contract to the county assessor who shall cause the property to be entered on the tax rolls as of the first day of January following.

The board may also at the time of making the said annual levy, levy an amount not to exceed twenty-five percent of the whole levy for the said year for the purpose of creating a surplus fund. This fund may be used for any of the district purposes authorized by law. The assessments, when collected by the county treasurer, shall constitute a special fund, or funds, as the case may be, to be called respectively, the "Bond Fund of Irrigation District," the "Contract Fund of Irrigation District," the "Expense Fund of Irrigation District," the " Warrant Fund of Irrigation District," the "Surplus Fund of Irrigation District".

If the annual assessment roll of any district has not been delivered to the county treasurer on or before the 15th day of January in the year 1927, and in each year thereafter, he shall notify the secretary of the district by registered mail that said assessment roll must be delivered to the office of the county treasurer forthwith. If said assessment roll is not delivered within ten days from the date of mailing of said notice to the secretary of the district, or if said roll when delivered is not equalized and the required assessments levied as required by law, or if for any

reason the required assessment or levy has not been made, the county treasurer shall immediately notify the legislative authority of the county in which the office of the board of directors is situated, and said county legislative authority shall cause an assessment roll for the said district to be prepared and shall equalize the same if necessary and make the levy required by this chapter in the same manner and with like effect as if the same had been equalized and made by the said board of directors, and all expenses incident thereto shall be borne by the district. In case of neglect or refusal of the secretary of the district to perform the duties imposed by law, then the treasurer of the county in which the office of the board of directors is situated must perform such duties, and shall be accountable therefor, on his official bond, as in other cases.

At the time of making the annual levy in the year preceding the final maturity of any issue of district bonds, the board of directors shall levy a sufficient amount to pay and redeem all bonds of said issue then remaining unpaid. All surplus remaining in any bond fund after all bonds are paid in full must be transferred to the surplus fund of the district.

Any surplus moneys in the surplus fund or any surplus moneys in the bond fund when so requested by the board of directors shall be invested by the treasurer of said county under the direction of said board of directors in United States bonds or bonds of the state of Washington, or any bonds pronounced by the treasurer of the state of Washington as valid security for the deposit of public funds, and in addition thereto any bonds or warrants of said district, all of which shall be kept in the surplus fund until needed by the district for the purposes authorized by law.

[1983 c 167 § 216; 1967 c 169 § 1; 1941 c 157 § 1; 1929 c 185 § 1; 1927 c 243 § 1; 1923 c 138 § 10; 1921 c 129 § 14; 1919 c 180 § 11; 1915 c 179 § 12; 1913 c 165 § 10; 1895 c 165 § 11; 1889-90 p 683 § 22; Rem. Supp. 1941 § 7440. Formerly RCW 87.32.060, 87.32.070, 87.32.080, and 87.32.090.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.
Board's powers and duties generally--Condemnation procedure: RCW 87.03.140.
Bonds--Election for, etc.: RCW 87.03.200.
Certain excess lands, assessment against: RCW 87.04.100.
Irrigation district L.I.D. guarantee fund: RCW 87.03.510.
Limit of levy until water is received (federal contracts--director districts): RCW 87.04.090.
Payment of bonds and interest, other indebtedness--Lien, enforcement of--Scope of section: RCW 87.03.215.
Power as to incurring indebtedness: RCW 87.03.475.
Rights of federal agencies as to certain district bonds: RCW 87.03.235.
Sale or lease of district personal property: RCW 87.03.135.
Sale or pledge of bonds: RCW 87.03.210.

RCW 87.03.265 Lien of assessment.

The assessment upon real property shall be a lien against the property assessed, from and after the first day of January in the year in which it is levied, but as between grantor and grantee such lien shall not attach until the fifteenth day of February of the year in which the assessment is payable, which lien shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage or otherwise, except for a lien for prior assessments, and such lien

shall not be removed until the assessments are paid or the property sold for the payment thereof as provided by law. And the lien for the bonds of any issue shall be a preferred lien to that of any subsequent issue. Also the lien for all payments due or to become due under any contract with the United States, or the state of Washington, accompanying which bonds of the district have not been deposited with the United States or the state of Washington, as in RCW 87.03.140 provided, shall be a preferred lien to any issue of bonds subsequent to the date of such contract.

[1939 c 171 § 2; 1921 c 129 § 15; 1915 c 179 § 13; 1913 c 165 § 11; 1889-90 p 684 § 23; RRS § 7441. Formerly RCW 87.32.100.]

Notes:

Acquisition, construction and operating funds--Tolls and assessments, alternative methods of--Liens, foreclosure of--Delinquencies by tenants: RCW 87.03.445.
Delinquent assessments: Chapter 87.06 RCW.

RCW 87.03.270 Assessments, when delinquent--Assessment book, purpose--Statement of assessments due--Collection--Additional fee for delinquency.

The assessment roll, before its equalization and adoption, shall be checked and compared as to descriptions and ownerships, with the county treasurer's land rolls. On or before the fifteenth day of January in each year the secretary must deliver the assessment roll or the respective segregation thereof to the county treasurer of each respective county in which the lands therein described are located, and said assessments shall become due and payable on the fifteenth day of February following.

All assessments on said roll shall become delinquent on the first day of May following the filing of the roll unless the assessments are paid on or before the thirtieth day of April of said year: PROVIDED, That if an assessment is ten dollars or more for said year and if one-half of the assessment is paid on or before the thirtieth day of April, the remainder shall be due and payable on or before the thirty-first day of October following and shall be delinquent after that date. All delinquent assessments shall bear interest at the rate of twelve percent per annum, computed on a monthly basis and without compounding, from the date of delinquency until paid.

Upon receiving the assessment roll the county treasurer shall prepare therefrom an assessment book in which shall be written the description of the land as it appears in the assessment roll, the name of the owner or owners where known, and if assessed to the unknown owners, then the word "unknown", and the total assessment levied against each tract of land. Proper space shall be left in said book for the entry therein of all subsequent proceedings relating to the payment and collection of said assessments.

On or before April 1st of each year, the treasurer of the district shall send a statement of assessments due. County treasurers who collect irrigation district assessments may send the statement of irrigation district assessments together with the statement of general taxes.

Upon payment of any assessment the county treasurer must enter the date of said payment in said assessment book opposite the description of the land and the name of the person paying and give a receipt to such person specifying the amount of the assessment and the amount paid with the description of the property assessed.

It shall be the duty of the treasurer of the district to furnish upon request of the owner, or any person interested, a statement showing any and all assessments levied as shown by the assessment roll in his office upon land described in such request. All statements of irrigation district assessments covering any land in the district shall show the amount of the irrigation district assessment, the dates on which the assessment is due, the place of payment, and, if the property was sold for delinquent assessments in a prior year, the amount of the delinquent assessment and the notation "certificate issued": PROVIDED, That the failure of the treasurer to render any statement herein required of him shall not render invalid any assessments made by any irrigation district.

It shall be the duty of the county treasurer of any county, other than the county in which the office of the board of directors is located, to make monthly remittances to the county treasurer of the county in which the office of the board of directors is located covering all amounts collected by him for the irrigation district during the preceding month.

When the treasurer collects a delinquent assessment, the treasurer shall collect any other amounts due by reason of the delinquency, including accrued costs, which shall be deposited to the treasurer's operation and maintenance fund.

[1988 c 134 § 13; 1982 c 102 § 1; 1981 c 209 § 1; 1967 c 169 § 2; 1939 c 171 § 3; 1933 c 43 § 4; 1931 c 60 § 2; 1929 c 181 § 1; 1921 c 129 § 16; 1919 c 180 § 12; 1917 c 162 § 5; 1915 c 179 § 14; 1913 c 165 § 12; 1913 c 13 § 2; 1895 c 165 § 12; 1889-90 p 684 § 24; RRS § 7442. Formerly RCW 87.32.050.]

NOTES:

Effective date--1982 c 102: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect April 15, 1982." [1982 c 102 § 3.]

Effective date--1981 c 209: See note following RCW 87.03.215.

Assessments

districts under contract with United States: Chapter 87.68 RCW.

how and when made--Assessment roll: RCW 87.03.240.

Equalization of assessments: RCW 87.03.255.

Evidence of assessment, what is: RCW 87.03.420.

RCW 87.03.271 Lien for delinquent assessment to include costs and interest.

The lien for delinquent assessments shall include the district's and treasurer's costs attributable to the delinquency and interest at the rate of twelve percent per year, computed monthly and without compounding, on the assessments and costs. The word "costs" as used in this section includes all costs of collection, including but not limited to reasonable attorneys' fees, publication costs, costs of preparing certificates of delinquency, title searches, and the costs of foreclosure proceedings.

[1988 c 134 § 14.]

RCW 87.03.272 Secretary may act as collection agent of nondelinquent assessments--Official bond--Collection procedure--Delinquency list.

Notwithstanding the provisions of RCW 87.03.260, 87.03.270, 87.03.440 and 87.03.445

the board of directors of any district acting as fiscal agent for the United States or the state of Washington for the collection of any irrigation charges may authorize the secretary of the district to act as the exclusive collection agent for the collection of all nondelinquent irrigation assessments of the district pursuant to such rules and regulations as the board of directors may adopt.

When the secretary acts as collection agent, his official bond shall be of a sufficient amount as determined by the board of directors of the district to cover any amounts he may be handling while acting as collection agent, in addition to any other amount required by reason of his other duties.

The assessment roll of such district shall be delivered to the county treasurer in accordance with the provisions of RCW 87.03.260 and 87.03.270 and the assessment roll shall be checked and verified by the county treasurer as provided in RCW 87.03.270.

After the assessment roll has been checked and verified by the county treasurer, the secretary of the district shall proceed to publish the notice as required under RCW 87.03.270; except that the notice shall provide that until the assessments and tolls become delinquent on November 1st they shall be due and payable in the office of the secretary of the district.

When the secretary of such district receives payments, he shall issue a receipt for such payments and shall be accountable on his official bond for the safekeeping of such funds and shall remit the same, along with an itemized statement of receipts, at least once each month to the county treasurer wherein the land is located on which the payment was made.

When the county treasurer receives the monthly statement of receipts from the secretary, he shall enter the payments shown thereon on the assessment roll maintained in his office.

On the fifteenth day of November of each year it shall be the duty of the secretary to transmit to the county treasurer the delinquency list which shall include the names, amounts and such other information as the county treasurer shall require, and thereafter the secretary shall not accept any payment on the delinquent portion of any account. Upon receipt of the list of delinquencies, the county treasurer shall proceed under the provisions of this chapter as though he were the collection agent for such district to the extent of such delinquent accounts.

[1982 c 102 § 2; 1967 c 169 § 3.]

Notes:

Effective date--1982 c 102: See note following RCW 87.03.270.

RCW 87.03.275 Medium of payment of assessments.

All assessments and tolls authorized under this act shall be paid in legal tender of the United States except that assessments and tolls levied for the expense fund of the district may be paid with district warrants issued in payment for labor hired by the district, at par without interest drawn on the expense fund in the year in which the assessment to be paid thereby is payable, or in the preceding year, and such warrants shall be so accepted notwithstanding their serial numbers or their order of issue as to then outstanding warrants: PROVIDED, HOWEVER, That in no case shall the county treasurer be authorized to pay any cash difference to the holders of any warrant so offered in payment of such assessments and in the event such

warrant shall exceed the amount so applied on assessments, the county treasurer shall issue to the holder thereof a certificate directing the county auditor to issue to such holder a district warrant on the same fund, bearing date on which such lieu warrant is issued, for the difference between the face or par amount of the warrant received by the treasurer, without interest, and the amount credited on said assessment. Upon the surrender of such lieu warrant certificate the county auditor shall be authorized to issue and deliver such lieu warrant.

[1933 c 43 § 5; 1923 c 138 § 11; RRS § 7442-1. Formerly RCW 87.32.120.]

RCW 87.03.280 Cancellation of assessments due United States--Procedure.

Where any district under contract with the United States has levied any assessment for the collection of money payable to the United States under such contract, and the secretary of the interior has by agreement with the board of directors of said district, authorized the extension or cancellation of any payments due to the United States by the cancellation of assessments already levied therefor but remaining unpaid, the board of directors of such district shall certify to the county treasurer of the county in which the land is located, a statement of the year and amounts assessed against each tract for which such cancellation has been authorized, and the county treasurer, upon receipt of such certificate, shall, in all cases where the assessment remains unpaid and the lands have not been sold, endorse upon the district's assessment roll, "Corrected under Certificate of Board of Directors" and shall deduct and cancel from the assessment against each such tract the amount of such assessment so authorized to be canceled; and in all cases where such cancellations have been certified to the county treasurer after such lands assessed have been sold and before the period of redemption shall have expired, the county treasurer shall, in those cases where the tract assessed has been sold to the district, and the district is the owner of the certificate of sale, require the district to surrender its certificate of sale and shall thereupon deduct the amount of such cancellation plus the penalties thereon upon the original assessment roll with an endorsement, "Corrected under Certificate of Board of Directors" and he shall thereupon issue to the district in lieu of the certificate surrendered, a substitute certificate of sale for the corrected amount of such assessment, if any, remaining uncanceled, and shall file a copy thereof in the office of the county auditor as in the case of the original certificate surrendered, and such substitute certificate shall entitle the holder thereof to all rights possessed under the original certificate so corrected as to amount: PROVIDED, HOWEVER, That such cancellation shall have the same effect as though the lands had originally not been assessed for the amounts so deducted and shall not operate to bar the district of the right in making subsequent annual assessments to levy and collect against such tracts the amount of any money due the United States, including the amount of any assessments so canceled.

[1925 c 3 § 1; RRS § 7442-2. Formerly RCW 87.32.130.]

Notes:

Board's powers and duties (contracts with state and United States): RCW 87.03.140.

RCW 87.03.285 Segregation of assessment--Authorization.

Whenever in the discretion of the board of directors of any irrigation district of the state as determined by resolution, after an assessment roll has been filed with the county treasurer of the appropriate county in accordance with the laws of the state pertaining thereto, the irrigation district assessments against any tract or parcel of land may be segregated to apply against, and the lien may be divided among, the various parcels of said tract as the same may be hereafter divided, all in accordance herewith.

[1951 c 205 § 1. Formerly RCW 87.32.102.]

RCW 87.03.290 Segregation of assessment--Hearing.

When the irrigation district directors shall deem it advisable to make such segregation of assessments they shall by resolution fix the time and place for the hearing of the question concerning the segregation of assessments, which hearing may be at the next regular meeting of the directors of said irrigation district at its principal office.

[1951 c 205 § 2. Formerly RCW 87.32.103.]

RCW 87.03.295 Segregation of assessment--Notice of hearing.

Not less than ten days prior to the time and date fixed for said hearing the directors of said irrigation district shall cause notice of the time and place of said hearing to be given by registered mail to every person, firm or corporation having any interest in said property as shown by the county assessor's records or by the record of the irrigation district within which said property is located and to the address shown by said records, authorizing and directing that they appear and be heard at said time and place.

[1951 c 205 § 3. Formerly RCW 87.32.104.]

RCW 87.03.300 Segregation of assessment--Order.

In the event said hearing shall result in a determination that in the discretion of the directors of said irrigation district it is advisable that said assessments be segregated and apportioned among the various parcels of said tracts against which the original total assessment was levied, then an order shall be entered on the records of the directors of said irrigation district determining said segregation, and a certified copy thereof shall be filed with the county treasurer of the county in which said assessment roll is filed.

[1951 c 205 § 4. Formerly RCW 87.32.105.]

RCW 87.03.305 Segregation of assessment--Amendment of roll--Effect.

Upon the filing of the certified copy of said order the county treasurer shall alter and amend the original assessment roll in accordance with said order and thereafter the assessments

will be a lien only as shown by said order of segregation and the amended assessment roll as the same shall affect the property upon which said segregation was ordered.

[1951 c 205 § 5. Formerly RCW 87.32.106.]

RCW 87.03.420 Evidence of assessment, what is.

The assessment book or delinquent list, or a copy thereof, certified by the secretary, showing unpaid assessments against any person or property, is prima facie evidence of the assessment of the property assessed, the delinquency, the amount of assessments due and unpaid, and that all the forms of law in relation to the assessment and levy of such assessment have been complied with.

[1895 c 165 § 18; 1889-90 p 688 § 31; RRS § 7449. Formerly RCW 87.32.260.]

RCW 87.03.430 Bonds--Interest payments.

Whenever interest payments on bonds are due, the treasurer of the county shall pay the same from the bond fund belonging to the district and deposited with the treasurer. Whenever, after ten years from the issuance of the bonds, the fund shall amount to the sum of ten thousand dollars, the board of directors may direct the treasurer to pay such an amount of the bonds not due as the money in the fund will redeem, at the lowest value at which they may be offered for liquidation, after advertising in a newspaper of general circulation in the county for such period of time not less than four weeks as the board shall order for sealed proposals for the redemption of the bonds. The proposals shall be opened by the board in open meeting, at a time to be named in the notice, and the lowest bid for the bonds must be accepted: PROVIDED, That no bond shall be redeemed under the foregoing provision at a rate above par. In case the bids are equal, the lowest numbered bond shall have the preference. In case none of the owners of the bonds shall desire to have the same redeemed, as herein provided for, the money shall be invested by the treasurer of the county, under the direction of the board, in United States bonds, or the bonds of the state, which shall be kept in the bond fund, and may be used to redeem the district bonds whenever the owners thereof may desire.

[1985 c 469 § 88; 1983 c 167 § 217; 1921 c 129 § 22; 1895 c 165 § 20; 1889-90 p 688 § 34; RRS § 7451. Formerly RCW 87.16.110.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.
Power as to incurring indebtedness: RCW 87.03.475.

RCW 87.03.435 Construction work--Notice--Bids--Contracts--Bonds.

(1) Except as provided in subsections (2) and (3) of this section and RCW 87.03.436, whenever in the construction of the district canal or canals, or other works, or the furnishing of materials therefor, the board of directors shall determine to let a contract or contracts for the

doing of the work or the furnishing of the materials, a notice calling for sealed proposals shall be published. The notice shall be published in a newspaper in the county in which the office of the board is situated, and in any other newspaper which may be designated by the board, and for such length of time, not less than once each week for two weeks, as may be fixed by the board. At the time and place appointed in the notice for the opening of bids, the sealed proposals shall be opened in public, and as soon as convenient thereafter, the board shall let the work or the contract for the purchase of materials, either in portions or as a whole, to the lowest responsible bidder, or the board may reject any or all bids and readvertise, or may proceed to construct the work under its own superintendence. All work shall be done under the direction and to the satisfaction of the engineer of the district, and be approved by the board. The board of directors may require bidders submitting bids for the construction or maintenance for any of the works of the district, or for the furnishing of labor or material, to accompany their bids by a deposit in cash, certified check, cashier's check, or surety bond in an amount equal to five percent of the amount of the bid and a bid shall not be considered unless the deposit is enclosed with it. If the contract is let, then all the bid deposits shall be returned to the unsuccessful bidders. The bid deposit of the successful bidder shall be retained until a contract is entered into for the purchase of the materials or doing of such work, and a bond given to the district in accordance with chapter 39.08 RCW for the performance of the contract. The performance bond shall be conditioned as may be required by law and as may be required by resolution of the board, with good and sufficient sureties satisfactory to the board, payable to the district for its use, for at least twenty-five percent of the contract price. If the successful bidder fails to enter into a contract and furnish the necessary bond within twenty days from the award, exclusive of the day of the award, the bid deposit shall be forfeited to the district and the contract may then be awarded to the second lowest bidder.

(2) The provisions of this section in regard to public bidding shall not apply in cases where the board is authorized to exchange bonds of the district in payment for labor and material.

(3) The provisions of this section do not apply:

(a) In the case of any contract between the district and the United States;

(b) In the case of an emergency when the public interest or property of the district would suffer material injury or damage by delay, upon resolution of the board of directors or proclamation of an official designated by the board to act for the board during such emergencies. The resolution or proclamation shall declare the existence of the emergency and recite the facts constituting the emergency; or

(c) To purchases which are clearly and legitimately limited to a single source of supply or to purchases involving special facilities, services, or market conditions, in which instances the purchase price may be best established by direct negotiation.

[1997 c 354 § 3; 1990 c 39 § 1; 1984 c 168 § 3; 1915 c 179 § 17; 1913 c 165 § 18; 1895 c 165 § 21; 1889-90 p 689 § 35; RRS § 7452. Formerly RCW 87.08.020.]

Notes:

Official paper for publication: RCW 87.03.020.

Public contracts--Contractor's bond: Chapter 39.08 RCW.

RCW 87.03.436 Small works roster.

All contract projects, the estimated cost of which is less than one hundred thousand dollars, may be awarded to a contractor on the small works roster. The small works roster shall be comprised of all responsible contractors who have requested to be on the list. The board of directors shall authorize by resolution a procedure for securing telephone and/or written quotations from the contractors on the small works roster to assure establishment of a competitive price and for awarding contracts to the lowest responsible bidder. Such procedure shall require that a good-faith effort be made to request quotations from all responsible contractors on the small works roster. Immediately after an award is made, the bid quotations obtained shall be recorded, open to public inspection, and available by telephone inquiry. The small works roster shall be revised once a year.

[1990 c 39 § 2.]

RCW 87.03.437 Competitive bids--Use of purchase contract process in RCW 39.04.190.

(1) Purchases of any materials, supplies, or equipment by the district shall be based on competitive bids except as provided in RCW 87.03.435 and 39.04.280. A formal sealed bid procedure shall be used as standard procedure for the purchases made by irrigation districts. However, the board may by resolution adopt a policy to waive formal sealed bidding procedures for purchases of any materials, supplies, or equipment for an amount set by the board not to exceed ten thousand dollars for each purchase.

(2) The directors may by resolution adopt a policy to use the process provided in RCW 39.04.190 for purchases of materials, supplies, or equipment when the estimated cost is between the amount established by the board under subsection (1) of this section and a maximum amount set by resolution adopted by the board for purchases up to fifty thousand dollars exclusive of sales tax.

[1999 c 234 § 2.]

RCW 87.03.438 "County treasurer," "treasurer of the county," defined.

As used in this chapter, in accordance with RCW 87.03.440, the term "county treasurer" or "treasurer of the county" or other reference to that office means the treasurer of the district, if the district has designated its own treasurer, unless the context clearly requires otherwise.

[1979 ex.s. c 185 § 16.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.03.440 Treasurer--County treasurer as ex officio district

treasurer--Designated district treasurer--Duties and powers--Bond--Claims--Preliminary notice requirements when claim for crop damage.

The treasurer of the county in which is located the office of the district shall be ex officio treasurer of the district, and any county treasurer handling district funds shall be liable upon his or her official bond and to criminal prosecution for malfeasance and misfeasance, or failure to perform any duty as county or district treasurer. The treasurer of each county in which lands of the district are located shall collect and receipt for all assessments levied on lands within his or her county. There shall be deposited with the district treasurer all funds of the district. The district treasurer shall pay out such funds upon warrants issued by the county auditor against the proper funds of the district, except the sums to be paid out of the bond fund for interest and principal payments on bonds: PROVIDED, That in those districts which designate their own treasurer, the treasurer may issue the warrants or any checks when the district is authorized to issue checks. All warrants shall be paid in the order of their issuance. The district treasurer shall report, in writing, on the first Monday in each month to the directors, the amount in each fund, the receipts for the month preceding in each fund, and file the report with the secretary of the board. The secretary shall report to the board, in writing, at the regular meeting in each month, the amount of receipts and expenditures during the preceding month, and file the report in the office of the board.

The preceding paragraph of this section notwithstanding, the board of directors or board of control of an irrigation district which lies in more than one county and which had assessments in each of two of the preceding three years equal to at least five hundred thousand dollars, or a board of joint control created under chapter 87.80 RCW, may designate some other person having experience in financial or fiscal matters as treasurer of the district. In addition, the board of directors of an irrigation district which lies entirely within one county may designate some other person having experience in financial or fiscal matters as treasurer of the district if the district had assessments, tolls, and miscellaneous collections in each of two of the preceding three years equal to at least two million dollars or if the board has the approval of the county treasurer to designate some other person. If a board designates a treasurer, it shall require a bond with a surety company authorized to do business in the state of Washington in an amount of two hundred fifty thousand dollars conditioned that he or she will faithfully perform the duties of his or her office as treasurer of the district. The premium on the bond shall be paid by the district. The designated treasurer shall collect and receipt for all irrigation district assessments on lands within the district and shall act with the same powers and duties and be under the same restrictions as provided by law for county treasurers acting in matters pertaining to irrigation districts, except the powers, duties, and restrictions in RCW 87.56.110 and 87.56.210 which shall continue to be those of county treasurers.

In those districts which have designated their own treasurers, the provisions of law pertaining to irrigation districts which require certain acts to be done and which refer to and involve a county treasurer or the office of a county treasurer or the county officers charged with the collection of irrigation district assessments, except RCW 87.56.110 and 87.56.210 shall be construed to refer to and involve the designated district treasurer or the office of the designated district treasurer.

Any claim against the district for which it is liable under existing laws shall be presented to the board as provided in RCW 4.96.020 and upon allowance it shall be attached to a voucher and approved by the chairman and signed by the secretary and directed to the proper official for payment: PROVIDED, That in the event claimant's claim is for crop damage, the claimant in addition to filing his or her claim within the applicable period of limitations within which an action must be commenced and in the manner specified in RCW 4.96.020 must file with the secretary of the district, or in the secretary's absence one of the directors, not less than three days prior to the severance of the crop alleged to be damaged, a written preliminary notice pertaining to the crop alleged to be damaged. Such preliminary notice, so far as claimant is able, shall advise the district; that the claimant has filed a claim or intends to file a claim against the district for alleged crop damage; shall give the name and present residence of the claimant; shall state the cause of the damage to the crop alleged to be damaged and the estimated amount of damage; and shall accurately locate and describe where the crop alleged to be damaged is located. Such preliminary notice may be given by claimant or by anyone acting in his or her behalf and need not be verified. No action may be commenced against an irrigation district for crop damages unless claimant has complied with the provisions of RCW 4.96.020 and also with the preliminary notice requirements of this section.

[1996 c 320 § 18; 1996 c 214 § 1; 1993 c 449 § 12; 1983 c 167 § 218; 1979 c 83 § 1; 1977 ex.s. c 367 § 1; 1969 c 89 § 1; 1967 c 164 § 15; 1961 c 276 § 2. Prior: 1937 c 216 § 1, part; 1929 c 185 § 3, part; 1923 c 138 § 13, part; 1921 c 129 § 23, part; 1913 c 165 § 19, part; 1895 c 165 § 22, part; 1889-90 p 690 § 36, part; RRS § 7453, part. Formerly RCW 87.08.030.]

Notes:

Reviser's note: This section was amended by 1996 c 214 § 1 and by 1996 c 320 § 18, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Purpose--Severability--1993 c 449: See notes following RCW 4.96.010.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--Severability--1967 c 164: See notes following RCW 4.96.010.

"County treasurer," "treasurer of the county," defined: RCW 87.03.438, 87.28.005.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages, procedure: Chapter 4.96 RCW.

RCW 87.03.441 Temporary funds.

The directors may provide by resolution that the secretary may deposit the following temporary funds in a local bank in the name of the district: (1) A fund to be known as "general fund" in which shall be deposited all moneys received from the sale of land, except such portion thereof as may be obligated for bond redemption, and all rentals, tolls, and all miscellaneous collections. This fund shall be transmitted to the district treasurer or disbursed in such manner as the directors may designate. (2) A fund to be known as "fiscal fund" in which shall be deposited all collections made by the district as fiscal agent of the United States. (3) A "revolving fund" in such amount as the directors shall by resolution determine, acquired by the issue of coupon or registered warrants or by transfer of funds by warrant drawn upon the expense fund. This fund

may be disbursed by check signed by the secretary or such other person as the board may designate, in the payment of such expenditures as the board may deem necessary. This fund shall be reimbursed by submitting copies of approved vouchers and/or copy of payrolls to the county auditor with a claim voucher specifying the fund upon which warrants for such reimbursements shall be drawn. The warrants for such reimbursements shall be made out by the auditor to the "secretary's revolving fund."

[1983 c 167 § 219; 1979 c 83 § 2; 1961 c 276 § 3. Prior: 1937 c 216 § 1, part; 1929 c 185 § 3, part; 1923 c 138 § 13, part; 1921 c 129 § 23, part; 1913 c 165 § 19, part; 1895 c 165 § 22, part; 1889-90 p 690 § 36, part; RRS § 7453, part. Formerly RCW 87.08.040.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.03.442 Bonds of secretary and depositaries.

The secretary or other authorized person shall issue receipts for all moneys received for deposit in such funds and he and any other person handling the funds shall furnish a surety bond to be approved by the board and the attorney for the district, in such amount as the board may designate and conditioned for the safekeeping of such funds and the premium thereon shall be paid by the district.

Upon depositing any district funds the secretary shall demand and the depositary bank shall furnish a surety bond, to be approved by the board and the attorney, in an amount equal to the maximum deposit, conditioned for the prompt payment of the deposits upon demand, and the bond shall not be canceled during the time for which it was written. Or the depositary may deposit with the secretary or in some bank to the credit of the district in lieu of the bond, securities approved by the board of a market value in an amount not less than the amount of the maximum deposit. All depositaries which have qualified for insured deposits under any federal deposit insurance act need not furnish bonds or securities, except for so much of the deposit as is not so insured.

[1961 c 276 § 4. Prior: 1937 c 216 § 1, part; 1929 c 185 § 3, part; 1923 c 138 § 13, part; 1921 c 129 § 23, part; 1913 c 165 § 19, part; 1895 c 165 § 22, part; 1889-90 p 690 § 36, part; RRS § 7453, part. Formerly RCW 87.08.050.]

Notes:

Conviction of public officer forfeits trust: RCW 9.92.120.

Income from sale of electricity: RCW 87.03.450.

Misconduct of public officers: Chapter 42.20 RCW.

Office to be declared vacant on conviction: RCW 36.18.180.

Penalty for

failure to pay over fees: RCW 36.18.170.

taking illegal fees: RCW 36.18.160.

Power as to incurring indebtedness: RCW 87.03.475.

Public officers--Forfeiture or impeachment, rights preserved: RCW 42.04.040.

Suspension of treasurer: RCW 36.29.090.

RCW 87.03.443 Upgrading and improvement fund authorized--Deposits--Use of funds.

There may be created for each irrigation district a fund to be known as the upgrading and improvement fund. At least five percent of the revenue of each irrigation district may annually be placed into its upgrading and improvement fund. Moneys from the upgrading and improvement fund may only be used to modernize, improve or upgrade the irrigation facilities of the irrigation district or to respond to an emergency affecting such facilities.

[1979 ex.s. c 263 § 4.]

Notes:

Severability--1979 ex.s. c 263: See note following RCW 43.83B.300.

RCW 87.03.445 Acquisition, construction and operating funds--Tolls and assessments, alternative methods of--Liens, foreclosure of--Delinquencies by tenants.

(1) The cost and expense of purchasing and acquiring property, and construction, reconstruction, extension, and betterment of the works and improvements herein provided for, and the expenses incidental thereto, and indebtedness to the United States for district lands assumed by the district, and for the carrying out of the purposes of this chapter, may be paid for by the board of directors out of the funds received from bond sales as well as other district funds.

(2) For the purpose of defraying the costs and expenses of the organization of the district, and of the care, operation, management, maintenance, repair, and improvement of the district and its irrigation water, domestic water, electric power, drainage, or sewer facilities or of any portion thereof, or for the payment of any indebtedness due the United States or the state of Washington, or for the payment of district bonds, the board may either fix rates or tolls and charges, and collect the same from all persons for whom district service is made available for irrigation water, domestic water, electric power, drainage or sewerage, and other purposes, or it may provide for the payment of said costs and expenses by a levy of assessment therefor, or by both said rates or tolls and charges and assessment.

(3) If the assessment method is utilized, the levy of assessments shall be made on the completion and equalization of the assessment roll each year, and the board shall have the same powers and functions for the purpose of said levy as possessed by it in case of levy to pay bonds of the district. The procedure for the collection of assessments by such levy shall in all respects conform with the provisions of this chapter, relating to the collection of assessments for the payment of principal and interest of bonds herein provided for, and shall be made at the same time.

(4) If the rates or tolls and charges method is adopted in whole or in part, the secretary shall deliver to the board of directors, within the time for filing the assessment roll, a schedule containing the names of the owners or reputed owners, as shown on the rolls of the county treasurer as of the first Tuesday in November of each year such a schedule is filed of the various parcels of land against which rates or tolls and charges are to be levied, the description of each such parcel of land and the amount to be charged against each parcel for irrigation water,

domestic water, electric power, drainage, sewerage, and other district costs and expenses. Said schedule of rates or tolls and charges shall be equalized pursuant to the same notice, in the same manner, at the same time and with the same legal effect as in the case of assessments. Such schedule of rates or tolls and charges for a given year shall be filed with the proper county treasurer within the same time as that provided by law for the filing of the annual assessment roll, and the county treasurer shall collect and receipt for the payment of said rates or tolls and charges and credit them to the proper funds of the district. The board may designate the time and manner of making such collections and shall require the same to be paid in advance of delivery of water and other service. All tolls and charges levied shall also at once become and constitute an assessment upon and against the lands for which they are levied, with the same force and effect, and the same manner of enforcement, and with the same rate of interest from date of delinquency, in case of nonpayment, as other district assessments.

(5) As an alternative method of imposing, collecting, and enforcing such rates or tolls and charges, the board may also base such rates or tolls and charges upon the quantity of irrigation water, domestic water, or electric power delivered, or drainage or sewage disposed of, and may fix a minimum rate or toll and charge to be paid by each parcel of land or use within the district for the delivery or disposal of a stated quantity of each such service with a graduated charge for additional quantities of such services delivered or disposed of. If the board elects to utilize this alternative method of imposing, collecting, and enforcing such rates or tolls and charges, there shall be no requirement that the schedule referred to in the preceding paragraph be prepared, be filed with the board of directors by the secretary, be equalized, or be filed with a county treasurer. The board shall enforce collection of such rates or tolls and charges against property to which and its owners to whom the service is available, such rates or tolls and charges being deemed charges and a lien against the property to which the service is available, until paid in full. Prior to furnishing services, a board may require a deposit to guarantee payment for services. However, failure to require a deposit does not affect the validity of any lien authorized by this section.

(6) The board may provide by resolution that where such rates or tolls and charges are delinquent for any specified period of time, the district shall certify the delinquencies to the treasurer of the county in which the real property is located, and the charges and any penalties added thereto and interest thereon at the rate not to exceed twelve percent per annum fixed by resolution shall be a lien against the property to which the service was available, subject only to the lien for general taxes. The district may, at any time after such rates or tolls and charges and penalties provided for herein are delinquent for a period of one year, bring suit in foreclosure by civil action in the superior court of the county in which the real property is situated.

(7) A board may determine how to apply partial payments on past due accounts.

(8) A board may provide a real property owner or the owner's designee with duplicate bills for service to tenants, or may notify an owner or the owner's designee that a tenant's service account is delinquent. However, if an owner or the owner's designee notifies the board in writing that a property served by the board is a rental property, asks to be notified of a tenant's delinquency, and has provided, in writing, a complete and accurate mailing address, the board shall notify the owner or the owner's designee of a tenant's delinquency at the same time and in

the same manner the board notifies the tenant of the tenant's delinquency or by mail. When a district provides a real property owner or the owner's designee with duplicates of tenant utility service bills or notice that a tenant's utility account is delinquent, the district shall notify the tenant that it is providing the duplicate bills or delinquency notice to the owner or the owner's designee. After January 1, 1999, if a board fails to notify the owner of a tenant's delinquency after receiving a written request to do so and after receiving the other information required by this subsection (8), the board shall have no lien against the premises for the tenant's delinquent and unpaid charges.

(9) The court may allow, in addition to the costs and disbursements provided by statute, such attorneys' fees as it may adjudge reasonable. The action shall be in rem against the property, and in addition may be brought in the name of the district against an individual, or against all of those who are delinquent, in one action, and the rules of the court shall control as in other civil actions. The board may in the same year use the assessment method for part of the lands in the district and the rates or tolls and charges method for the remaining lands in the district in such proportion as it may deem advisable for the best interest of the district.

(10) The procedures herein provided for the collection and enforcement of rates, tolls, and charges also shall be applicable and available to the districts board of directors for the collection and enforcement of charges for water imposed by contract entered into or administered by the district's board of directors.

[2001 c 149 § 4; 1998 c 285 § 3; 1979 ex.s. c 185 § 5; 1939 c 171 § 7; 1931 c 60 § 5; 1929 c 185 § 4; 1915 c 179 § 18; 1913 c 165 § 20; 1889-90 p 690 § 37; RRS § 7454. Formerly RCW 87.08.060.]

NOTES:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

Assessments, when delinquent--Notice--Collection--Additional fee for delinquency: RCW 87.03.270.

Board's powers and duties generally--Condemnation procedure: RCW 87.03.140.

Bonds--Election for--Form and contents--Facsimile signatures, when, procedure--Exchange--Cancellation--Sale and issue--Reissue--Election concerning contract with United States--Penalty: RCW 87.03.200.

Equalization of assessments: RCW 87.03.255.

Levies, amount--Special funds--Failure to make levy, procedure: RCW 87.03.260.

Lien of assessments: RCW 87.03.265.

Payment of bonds and interest, other indebtedness--Lien, enforcement of--Scope of section: RCW 87.03.215.

Property taxes--Listing of property: Chapter 84.40 RCW.

Sale or pledge of bonds: RCW 87.03.210.

RCW 87.03.450 Income from sale of electricity.

All income derived from the sale, delivery and distribution of electrical energy, shall be deposited with the county treasurer of the county in which the office of the board of directors of the district is located, and shall be apportioned to such fund or funds of the district authorized by law, as the board of directors shall deem advisable, including, but not limited to the payment of district bonds or any portion of the same for which such revenues have been pledged and thereafter said income, or such portion thereof so pledged, shall be placed by the county treasurer to the credit of the fund from which said bonds are required to be paid until the same or the portion thereof secured by such pledge are fully paid.

[1979 ex.s. c 185 § 6; 1933 c 31 § 2; RRS § 7454-1. Formerly RCW 87.08.070.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.
Office of board: RCW 87.03.115.

RCW 87.03.455 District's right to cross other property.

The board of directors shall have power to construct the *said works across any stream of water, water course, street, avenue, highway, railway, canal, ditch or flume, which the route of said canal or canals may intersect or cross, in such manner as to afford security for life and property; but said board shall restore the same when so crossed or intersected, to its former state as near as may be, or in a sufficient manner not to have impaired unnecessarily its usefulness; and every company whose railroad shall be intersected or crossed by *said works, shall unite with said board in forming said intersections and crossings, and grant the privileges aforesaid; and if such railroad company and said board, or the owners and controllers of the said property, thing or franchise so to be crossed, can not agree upon the amount to be paid therefor, or the points or the manner of said crossings or intersections, the same shall be ascertained and determined in all respects as is herein provided in respect to the taking of land. The right-of-way is hereby given, dedicated and set apart, to locate, construct and maintain said works over and through any of the lands which are now or may be the property of this state; and also there is given, dedicated and set apart, for the uses and purposes aforesaid, all waters and water rights belonging to this state within the district.

[1889-90 p 691 § 38; RRS § 7455. Formerly RCW 87.08.160.]

Notes:

***Reviser's note:** The "said works" apparently refers to those specified in RCW 87.03.445.
Condemnation: RCW 87.03.140 through 87.03.150.

RCW 87.03.460 Compensation and expenses of directors, officers, employees.

In addition to their reasonable expenses in accordance with chapter 42.24 RCW, the directors shall each receive an amount for attending meetings and while performing other services for the district. The amount shall be fixed by resolution and entered in the minutes of the proceedings of the board. It shall not exceed seventy dollars for each day or portion thereof spent by a director for such attendance or performance. The total amount of such additional compensation received by a director may not exceed six thousand seven hundred twenty dollars in a calendar year. The board shall fix the compensation of the secretary and all other employees.

Any director may waive all or any portion of his or her compensation payable under this section as to any month or months during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the director's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

[1998 c 121 § 14; 1990 c 38 § 1; 1984 c 168 § 4; 1980 c 23 § 1; 1979 c 83 § 3; 1975 1st ex.s. c 163 § 2; 1965 c 16 § 1; 1951 c 189 § 1; 1919 c 180 § 14; 1917 c 162 § 8; 1895 c 165 § 23; 1889-90 p 692 § 39; RRS § 7456. Formerly RCW 87.08.100.]

RCW 87.03.470 Special assessments--Election--Notes.

(1) The board of directors may, at any time when in their judgment it may be advisable, call a special election and submit to the qualified electors of the district the question whether or not a special assessment shall be levied for the purpose of raising money to be applied to any of the purposes provided in this chapter including any purpose for which the bonds of the district or the proceeds thereof might be lawfully used. Such election must be called upon the notice prescribed, and the same shall be held and the result thereof determined and declared in all respects in conformity with the provisions of RCW 87.03.200. The notice must specify the amount of money proposed to be raised and the purpose for which it is intended to be used and the number of installments in which it is to be paid. At such election the ballot shall contain the words "Assessment Yes" and "Assessment No." If the majority of the votes cast are "Assessment Yes" the board may immediately or at intervals thereafter incur indebtedness to the amount of said special assessment for any of the purposes for which the proceeds of said assessment may be used, and may provide for the payment of said indebtedness by the issue and sale of notes of the district to an amount equal to said authorized indebtedness, which notes shall be payable in such equal installments not exceeding three in number as the board shall direct. Said notes shall be payable by assessments levied at the time of the regular annual levy each year thereafter until fully paid. The amount of the assessments to be levied shall be ascertained by adding fifteen percent for anticipated delinquencies to the whole amount of the indebtedness incurred and interest. Each assessment so levied shall be computed and entered on the assessment roll by the secretary of the board, and collected at the same time and in the same manner as other assessments provided for herein, and when collected shall be paid to the county treasurer of the county to the credit of said district, for the purposes specified in the notice of such special election: PROVIDED, HOWEVER, That the board of directors may at their discretion issue said notes in payment for labor or material, or both, used in connection with the purposes for which such indebtedness was authorized. Notes issued under this section shall bear interest at a rate determined by the board, payable semiannually. Such notes may be in any form, including bearer notes or registered notes as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such notes may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 220; 1981 c 156 § 28; 1921 c 129 § 24; 1915 c 179 § 19; 1895 c 165 § 24; 1889-90 p 692 § 41; RRS § 7458. Formerly RCW 87.32.110.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Assessments: RCW 87.03.240 through 87.03.255, 87.03.265 through 87.03.305.

Ballots in all elections: RCW 87.03.075.

Elections are governed by irrigation district laws: RCW 87.03.030.

RCW 87.03.475 Power as to incurring indebtedness.

(1) The board shall incur no debt or liability in excess of the express provisions of this title. It may without an election and levy therefor pay the necessary costs and expenses of organizing and may make surveys, do engineering work, and conduct a general investigation to determine the feasibility of the proposed irrigation project, and may incur an indebtedness therefor prior to levy, which indebtedness on account of surveys, engineering and investigations shall not exceed fifty cents an acre, and shall be assessable against the lands within the district. In cases of emergency, making it necessary to incur indebtedness in order to continue the operation of the irrigation system or any part thereof, the board by resolution may incur such indebtedness not exceeding the amount actually necessary to meet the requirements of the emergency. It may incur indebtedness necessary to carry on the ordinary administrative affairs of the district and if the district acquires an irrigation system before making its first regular annual levy, the board may incur such indebtedness necessary to pay the ordinary expenses of operation and maintenance until the regular annual levy is made.

The board may issue warrants for the payment of any indebtedness incurred under this section, which shall bear interest at a rate or rates determined by the board, and it shall include in its next annual levy for the payment of the expenses of operation and maintenance, the amount of all warrants issued by virtue hereof.

The board may issue as a general obligation of the district coupon or registered warrants in denominations not in excess of five hundred dollars, bearing interest as determined by the board. Such warrants may be registered as provided in RCW 39.46.030. Such warrants shall mature in not more than five years and may be used, or the proceeds thereof, in the purchase of grounds and buildings, machinery, vehicles, tools or other equipment for use in operation, maintenance, betterment, reconstruction or local improvement work, and for creating a revolving fund for carrying on such work as in this title provided. The proceeds of the warrants shall be paid to the district treasurer who shall place them in an appropriate fund and pay them out upon warrants of the district. The maximum indebtedness hereby authorized shall not exceed one dollar per acre of the total irrigable area within the district. No warrant shall be sold for less than par. They shall state on their face that they are a general obligation of the district, the purposes for which they are used, and that they are payable on or before maturity. They shall be retired by assessments levied in accordance with the provisions of this title at the time other assessments are levied.

The board may accumulate by assessment a fund to be designated as the "capital fund" to be used for the purposes for which the above warrants may be used. The total of such fund shall not exceed one dollar per acre of the total irrigable area in the district and shall be accumulated in not less than five annual installments. The fund shall not be permanently depleted or reduced but shall be replaced from year to year by assessments on any lands of the district benefited by the use thereof. The reasonable value of all grounds, buildings, machinery, vehicles, tools or other equipment on hand, purchased with such fund, and the revolving fund, if any, derived from such fund, shall be a part of the capital fund.

(2) Notwithstanding subsection (1) of this section, such warrants may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 221; 1981 c 156 § 29; 1953 c 108 § 1; 1921 c 129 § 25; 1917 c 162 § 9; 1915 c 179 § 20; 1895 c 165 § 25; 1889-90 p 693 § 42; RRS § 7459. Formerly RCW 87.01.220.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.03.480 Local improvement districts--Petition--Bond.

Any desired special construction, reconstruction, betterment or improvement or purchase or acquisition of improvements already constructed, for any authorized district service, including but not limited to the safeguarding of open canals or ditches for the protection of the public therefrom, which are for the special benefit of the lands tributary thereto and within an irrigation district may be constructed or acquired and provision made to meet the cost thereof as follows:

The holders of title or evidence of title to one-quarter of the acreage proposed to be assessed, may file with the district board their petition reciting the nature and general plan of the desired improvement and specifying the lands proposed to be specially assessed therefor. The petition shall be accompanied by a bond in the sum of one hundred dollars with surety to be approved by the board, conditioned that the petitioners will pay the cost of an investigation of the project and of the hearing thereon if it is not established. The board may at any time require a bond in an additional sum. Upon the filing of the petition the board with the assistance of a competent engineer, shall make an investigation of the feasibility, cost, and need of the proposed local improvement together with the ability of the lands to pay the cost, and if it appears feasible, they shall have plans and estimate of the cost prepared. If a protest against the establishment of the proposed improvement signed by a majority of the holders of title in the proposed local district is presented at or before the hearing, or if the proposed improvement should be found not feasible, too expensive, or the lands to be benefited insufficient security for the costs, they shall dismiss the petition at the expense of the petitioners.

[1959 c 75 § 9; 1941 c 171 § 1; 1919 c 180 § 15; 1917 c 162 § 10; Rem. Supp. 1941 § 7460. Formerly RCW 87.36.010.]

Notes:

Safeguarding open canals or ditches: RCW 35.43.040, 35.43.045, 35.44.045, 36.88.015, 36.88.350, 36.88.380 through 36.88.400, and 87.03.526.

RCW 87.03.485 Local improvement districts--Notice--Hearing--Initiation by board, procedure.

In the event that the said board shall approve said petition, the board shall fix a time and place for the hearing thereof and shall publish a notice once a week for two consecutive weeks preceding the date of such hearing and the last publication shall not be more than seven days before such date and shall mail such a notice on or before the second publication date by first class mail, postage prepaid, to each owner or reputed owner of real property within the proposed

local improvement district, as shown on the rolls of the county treasurer as of a date not more than twenty days immediately prior to the date such notice was mailed. Such notice must be published in a newspaper of general circulation in each county in which any portion of the land proposed to be included in such local improvement district lies. Such notice shall state that the lands within said described boundaries are proposed to be organized as a local improvement district, stating generally the nature of the proposed improvement; that bonds for such local improvement district are proposed to be issued as the bonds of the irrigation district, or that a contract is proposed to be entered into between the district and the United States or the state of Washington, or both, that the lands within said local improvement district are to be assessed for such improvement, that such bonds or contract will be a primary obligation of such local improvement district and a general obligation of the irrigation district and stating a time and place of hearing thereon. At the time and place of hearing named in said notice, all persons interested may appear before the board and show cause for or against the formation of the proposed improvement district and the issuance of bonds or the entering into of a contract as aforesaid. Upon the hearing the board shall determine as to the establishment of the proposed local improvement district. Any landowner whose lands can be served or will be benefited by the proposed improvement, may make application to the board at the time of hearing to include such land and the board of directors in such cases shall, at its discretion, include such lands within such district. The board of directors may exclude any land specified in said notice from said district provided, that in the judgment of the board, the inclusion thereof will not be practicable.

As an alternative plan and subject to all of the provisions of this chapter, the board of directors may initiate the organization of a local improvement district as herein provided. To so organize a local improvement district the board shall adopt and record in its minutes a resolution specifying the lands proposed to be included in such local improvement district or by describing the exterior boundaries of such proposed district or by both. Said resolution shall state generally the plan, character and extent of the proposed improvements, that the land proposed to be included in such improvement district will be assessed for such improvements; and that local improvement district bonds of the irrigation district will be issued or a contract entered into as hereinabove in this section provided to meet the cost thereof and that such bonds or contract will be a primary obligation of such local improvement district and a general obligation of the irrigation district. Said resolution shall fix a time and place of hearing thereon and shall state that unless a majority of the holders of title or of evidence of title to lands within the proposed local improvement district file their written protest at or before said hearing, consent to the improvement will be implied.

A notice containing a copy of said resolution must be published once a week for two consecutive weeks preceding the date of such hearing and the last publication shall not be more than seven days before such date, and shall be mailed on or before the second publication date by first class mail, postage prepaid, to each owner or reputed owner of real property within the proposed local improvement district, as shown on the rolls of the county treasurer as of a date not more than twenty days immediately prior to the date such notice was mailed, and the hearing thereon shall not be held in less than twenty days from the adoption of such resolution. Such notice must be published in one newspaper, of general circulation, in each county in which any

portion of the land proposed to be included in such local improvement district lies. Said hearing shall be held and all subsequent proceedings conducted in accordance with the provisions of this act relating to the organization of local improvement districts initiated upon petition.

[1983 c 167 § 222; 1979 ex.s. c 185 § 7; 1970 ex.s. c 70 § 1; 1921 c 129 § 26; 1917 c 162 § 11; RRS § 7461. Formerly RCW 87.36.020 and 87.36.030.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.03.486 Local improvement districts--Notice to contain statement that assessments may vary from estimates.

Any notice given to the public or to the owners of specific lots, tracts, or parcels of land relating to the formation of a local improvement district shall contain a statement that actual assessments may vary from assessment estimates so long as they do not exceed a figure equal to the increased true and fair value the improvement adds to the property.

[1989 c 243 § 12.]

RCW 87.03.487 Local improvement districts--Sanitary sewer or potable water facilities--Notice to certain property owners.

Whenever it is proposed that a local improvement district finance sanitary sewers or potable water facilities, additional notice of the public hearing on the proposed local improvement district shall be mailed to the owners of any property located outside of the proposed local improvement district that would be required as a condition of federal housing administration loan qualification, at the time of notice, to be connected to the specific sewer or water facilities installed by the local improvement district. The notice shall include information about this restriction.

[1987 c 315 § 7.]

RCW 87.03.490 Local improvement districts--Adoption of plan--Bonds--Form and contents--Facsimile signatures, when, procedure--New lands may be included--Penalty.

(1) If decision shall be rendered in favor of the improvement, the board shall enter an order establishing the boundaries of the said improvement district and shall adopt plans for the proposed improvement and determine the number of annual installments not exceeding fifty in which the cost of said improvement shall be paid. The cost of said improvement shall be provided for by the issuance of local improvement district bonds of the district from time to time, therefor, either directly for the payment of the labor and material or for the securing of funds for such purpose, or by the irrigation district entering into a contract with the United States or the state of Washington, or both, to repay the cost of said improvement. Said bonds shall bear interest at a rate or rates determined by the board, payable semiannually, and shall state upon

their face that they are issued as bonds of the irrigation district; that all lands within said local improvement district shall be primarily liable to assessment for the principal and interest of said bonds and that said bonds are also a general obligation of the said district. The bonds may be in such denominations as the board of directors may in its discretion determine, except that bonds other than bond number one of any issue shall be in a denomination that is a multiple of one hundred dollars, and no bond shall be sold for less than par. Any contract entered into for said local improvement by the district with the United States or the state of Washington, or both although all the lands within said local improvement district shall be primarily liable to assessment for the principal and interest thereon, shall be a general obligation of the irrigation district. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

No election shall be necessary to authorize the issuance of such local improvement bonds or the entering into of such a contract. Such bonds, when issued, shall be signed by the president and secretary of the irrigation district with the seal of said district affixed. The printed, engraved, or lithographed facsimile signatures of the president and secretary of the district's board of directors shall be sufficient signatures on the bonds or any coupons: PROVIDED, That such facsimile signatures on the bonds may be used only after the filing, by the officer whose facsimile signature is to be used, with the secretary of state of his manual signature certified by him under oath, whereupon that officer's facsimile signature has the same legal effect as his manual signature: PROVIDED, FURTHER, That either the president of the board of directors' or the secretary's signature on the bonds shall be manually subscribed: AND PROVIDED FURTHER, That whenever such facsimile reproduction of the signature of any officer is used in place of the manual signature of such officer, the district's board of directors shall specify in a written order or requisition to the printer, engraver, or lithographer the number of bonds or any coupons upon which such facsimile signature is to be printed, engraved, or lithographed and the manner of numbering the bonds or any coupons upon which such signature shall be placed. Within ninety days after the completion of the printing, engraving, or lithographing of such bonds or any coupons, the plate or plates used for the purpose of affixing the facsimile signature shall be destroyed, and it shall be the duty of the district's board of directors, within ninety days after receipt of the completed bonds or any coupons, to ascertain that such plate or plates have been destroyed. Every printer, engraver, or lithographer who, with the intent to defraud, prints, engraves, or lithographs a facsimile signature upon any bond or coupon without written order of the district's board of directors, or fails to destroy such plate or plates containing the facsimile signature upon direction of such issuing authority, shall be guilty of felony.

The proceeds from the sale of such bonds shall be deposited with the treasurer of the district, who shall place them in a special fund designated "Construction fund of local improvement district number"

Whenever such improvement district has been organized, the boundaries thereof may be enlarged to include other lands which can be served or will be benefited by the proposed improvement upon petition of the owners thereof and the consent of the United States or the state of Washington, or both, in the event the irrigation district has contracted with the United States or the state of Washington, or both, to repay the cost of the improvement: PROVIDED, That at

such time the lands so included shall pay their equitable proportion upon the basis of benefits of the improvement theretofore made by the said local improvement district and shall be liable for the indebtedness of the said local improvement district in the same proportion and same manner and subject to assessment as if said lands had been incorporated in said improvement district at the beginning of its organization.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 223; 1981 c 156 § 30; 1977 ex.s. c 119 § 2; 1970 ex.s. c 70 § 2; 1921 c 129 § 27; 1919 c 180 § 16; 1917 c 162 § 12; RRS § 7462. Formerly RCW 87.36.040.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.03.495 Local improvement districts--Assessments, how made and collected--Disposal of bonds.

The cost of the improvement and of the operation and maintenance thereof, if any, shall be especially assessed against the lands within such local improvement district in proportion to the benefits accruing thereto, and shall be levied and collected in the manner provided by law for the levy and collection of land assessments or toll assessments or both such form of assessments.

All provisions for the assessment, equalization, levy and collection of assessments for irrigation district purposes shall be applicable to assessments for local improvements except that no election shall be required to authorize said improvement or the expenditures therefor or the bonds issued to meet the cost thereof or the contract authorized in RCW 87.03.485 to repay the cost thereof. Assessments when collected by the county treasurer for the payment for the improvement of any local improvement district shall constitute a special fund to be called "bond redemption or contract repayment fund of local improvement district No."

Bonds issued under this chapter shall be eligible for disposal to and purchase by the director of ecology under the provisions of the state reclamation act.

The cost or any unpaid portion thereof, of any such improvement, charged or to be charged or assessed against any tract of land may be paid in one payment under and pursuant to such rules as the board of directors may adopt, and all such amounts shall be paid over to the county treasurer who shall place the same in the appropriate fund. No such payment shall thereby release such tract from liability to assessment for deficiencies or delinquencies of the levies in such improvement district until all of the bonds or the contract, both principal and interest, issued or entered into for such local improvement district have been paid in full. The receipt given for any such payment shall have the foregoing provision printed thereon. The amount so paid shall be included on the annual assessment roll for the current year, provided, such roll has not then been delivered to the treasurer, with an appropriate notation by the secretary that the amount has been paid. If the roll for that year has been delivered to the treasurer then the payment so made shall be added to the next annual assessment roll with appropriate notation that the amount has been paid.

[1988 c 127 § 45; 1970 ex.s. c 70 § 3; 1957 c 68 § 1; 1949 c 103 § 2; 1921 c 129 § 28; 1917 c 162 § 13; Rem. Supp.

1949 § 7463. Formerly RCW 87.36.050.]

Notes:

Assessment, equalization, levy and collection of assessments for irrigation district purposes: RCW 87.03.240 through 87.03.280.

RCW 87.03.500 Local improvement districts--Payment of bonds.

In the event of the failure of the lands within the local improvement district to furnish money sufficient for the payment of principal or interest of the bonds or the contract as provided for in RCW 87.03.485 for such local improvement work and there shall be a default in the payment of principal or interest as aforesaid, the amount delinquent shall be paid by the general warrants of the irrigation district at large or, in the event of a contract, by whatever means of payment is called for thereunder, but the lands of the local improvement district shall not thereby become released from liability for special assessment therefor. Such warrants, if issued, shall be redeemed as soon as there shall be available money in the bond redemption fund of the local improvement district.

[1970 ex.s. c 70 § 4; 1921 c 129 § 29; 1917 c 162 § 14; RRS § 7464. Formerly RCW 87.36.060.]

RCW 87.03.505 Local improvement districts--L.I.D. unable to pay costs--Survey--Reassessments.

Whenever, by reason of the sale of land within a local improvement district for unpaid taxes or assessments, or for any other reason, it may appear apparent that the remaining lands within any such local improvement district are and will be unable to pay out the cost of such improvement or the bond issue or contract indebtedness therefor, the landowners of the local improvement district may petition the directors of the irrigation district or the directors of the district may upon their own initiative, and either upon receipt of such petition or the passing of such resolution the directors of the irrigation district shall cause a complete survey to be made of the affairs of the local improvement district pertaining to the payment of the cost of said improvement, and shall determine the amount of property remaining in the hands of private owners that is still subject to assessment for the improvement, the amount of land standing in the name of the district which is subject to assessment for said improvement and the amount of any lands which may have been entirely removed from the liability of any such assessments, and such other and pertinent data as may be necessary, in order to determine the ability of said remaining private property to pay the remaining balance of the cost of said improvement, and if as a result thereof it shall appear that the remaining private property will be unable to pay the said remaining cost of the improvement, the said board of directors shall determine what amount and to what extent the remaining private property will be able to equitably pay on the cost of said improvement which shall include the privately owned property and district owned property and such remaining portion of the cost of said improvement which the directors find said land can equitably pay and in such amounts as in the judgment of the directors shall appear equitable after taking all circumstances into consideration, shall be assessed against the lands within such local

improvement district and shall be levied and collected in the manner as in this act provided for the assessment and collection of construction costs and shall be payable over a period of not more than twenty years. Notwithstanding all provisions in this chapter contained for the assessment, equalization, levy and collection of assessments no election shall be required to authorize the issue of bonds or the entering into a contract to cover the cost thereof. Assessments when collected by the county treasurer for the payment shall constitute a special fund to be called "bond redemption or contract repayment fund of local improvement district No."

The costs or any unpaid portion thereof, of any such assessment, charged or to be charged or assessed against any tract of land may be paid in one payment by the owner or by any one acting for such owner, under and pursuant to such rules as the board of directors may adopt, and all such amounts shall be paid to the county treasurer who shall place the same in the appropriate fund. Upon the payment in full of the amount charged or to be charged or assessed against any particular tract of land, said tract of land shall be thereupon entirely, fully and finally released of any and all further liability by reason of such improvement and the amount charged or to be charged and assessed against each tract of land as designated by said board shall be the limit of the liability of said tract of land for the costs of said improvement, except insofar as said land may be additionally liable by reason of being within the irrigation district and being liable for its portion of the general obligation of the district. The determination of the amount charged or to be charged or assessed against any tract of land may be appealed by the owner of said tract from the decision of the board of directors to the superior court of the county in which the property is located at any time within twenty days from the date of the passage of a resolution by the board of directors with reference thereto: PROVIDED, HOWEVER, That in the event said irrigation district shall have borrowed or have an application on file for the borrowing of money from the reconstruction finance corporation, or its successor, or has entered into a contract with the United States or the state of Washington, or both, then in that event before any such reassessment shall be made it shall first receive the approval of said reconstruction finance corporation, or its successor or the United States or the state of Washington, or both, as the case may be.

[1970 ex.s. c 70 § 5; 1935 c 128 § 1; RRS § 7464-1. Formerly RCW 87.36.070 and 87.36.080.]

Notes:

Assessment, equalization, levy and collection of assessments for irrigation district purposes: RCW 87.03.240 through 87.03.280.

RCW 87.03.510 Local improvement districts--Irrigation district L.I.D. guarantee fund.

There is hereby established for each irrigation district in this state having local improvement districts therein a fund for the purpose of guaranteeing to the extent of such fund and in the manner herein provided, the payment of its local improvement bonds and warrants issued or contract entered into to pay for the improvements provided for in this act. Such fund shall be designated "local improvement guarantee fund" and for the purpose of maintaining the

same, every irrigation district shall hereafter levy from time to time, as other assessments are levied, such sums as may be necessary to meet the financial requirements thereof: PROVIDED, That such sums so assessed in any year shall not be more than sufficient to pay the outstanding warrants or contract indebtedness on said fund and to establish therein a balance which shall not exceed five percent of the outstanding obligations thereby guaranteed. Whenever any bond redemption payment, interest payment, or contract payment of any local improvement district shall become due and there is insufficient funds in the local improvement district fund for the payment thereof, there shall be paid from said local improvement district guarantee fund, by warrant or by such other means as is called for in the contract, a sufficient amount, which together with the balance in the local improvement district fund shall be sufficient to redeem and pay said bond or coupon or contract payment in full. Said warrants against said guarantee fund shall draw interest at a rate determined by the board and said bonds and interest payments shall be paid in their order of presentation or serial order. Whenever there shall be paid out of the guarantee fund any sum on account of principal or interest of a local improvement bond or warrant or contract the irrigation district, as trustee for the fund, shall be subrogated to all of the rights of the owner of the bond or contract amount so paid, and the proceeds thereof, or of the assessment underlying the same shall become part of the guarantee fund. There shall also be paid into such guarantee fund any interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement district fund, after the payment of all of its outstanding bonds or warrants or contract indebtedness which are payable primarily out of such local improvement district fund.

[1983 c 167 § 224; 1981 c 156 § 31; 1970 ex.s. c 70 § 6; 1935 c 128 § 2; RRS § 7464-2. Formerly RCW 87.36.090.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.
Levies, amount--Special funds: RCW 87.03.260.

RCW 87.03.515 Local improvement districts--Refunding bonds.

It shall be lawful for any irrigation district which has issued local improvement district bonds for said improvements, as in this chapter provided, to issue in place thereof an amount of general bonds of the irrigation district not in excess of such issue of local improvement district bonds, and to sell the same, or any part thereof, or exchange the same, or any part thereof, with the owners of such previously issued local improvement district bonds for the purpose of redeeming said bonds: PROVIDED, HOWEVER, That all the provisions of this chapter regarding the authorization and issuing of bonds shall apply, and: PROVIDING, FURTHER, That the issuance of said bonds shall not release the lands of the local improvement district or districts from liability for special assessments for the payment thereof: AND PROVIDED FURTHER, That the lien of any issue of bonds of the district prior in point of time to the issue of bonds or local improvement district bonds herein provided for, shall be deemed a prior lien.

[1983 c 167 § 225; 1921 c 129 § 30; 1917 c 162 § 15; RRS § 7465. Formerly RCW 87.36.100.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.03.520 Local improvement districts--Contracts with state or United States for local improvement work.

Any irrigation district may contract with the United States, or the state of Washington, for local improvement work, and for such purpose may form local improvement districts as herein provided.

Authorization of local improvement district bonds or of contract with the United States, or the state of Washington, for local improvement work may be confirmed in the same manner as provided in RCW 87.03.785 to 87.03.805, inclusive.

[1921 c 129 § 31; 1917 c 162 § 16; RRS § 7466. Formerly RCW 87.36.110.]

RCW 87.03.522 Irrigation district authorized to finance local improvements with general district funds.

In lieu of the issuance of local improvement district bonds or the entering into a contract with the United States or the state of Washington, or both, to secure the funds for or to repay the cost of any improvement to be charged, in whole or in part, against any local improvement district organized pursuant to this chapter, any irrigation district may finance the cost of said local improvement with any general district funds which may be available for said purpose and provide, in such manner as the district's directors may determine, for the repayment, with or without interest as the district's directors determine, through assessments against the lands in the local improvement district levied in the same manner authorized by this chapter of said general district moneys thus advanced.

[1983 c 167 § 226; 1970 ex.s. c 70 § 8.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.03.525 Local improvement districts--Provisions applicable to districts formerly organized.

Any local improvement district heretofore duly organized may avail itself of and be subject to any of the provisions of this chapter increasing the number of annual installments, not to exceed fifty, after the directors of the irrigation district duly adopt a resolution to that effect, and it shall be the duty of the board of directors to adopt such resolution whenever in the judgment of the board the best interests of the local improvement district will be served thereby, and the interests of the irrigation district will not be jeopardized.

[1970 ex.s. c 70 § 7; 1919 c 180 § 17; RRS § 7467. Formerly RCW 87.36.120.]

RCW 87.03.526 Local improvement districts--Safeguarding open canals or

ditches--Assessments and benefits.

Whenever a local improvement district is established within an irrigation district for the safeguarding of the public from the dangers of open canals or ditches the rate of assessment per square foot in the local district may be determined by any of the methods provided for assessment of similar improvements in cities or towns in chapter 35.44 RCW, and the lands specially benefited by such improvements shall be the same as provided in chapter 35.43 RCW for similar improvements in cities or towns.

[1959 c 75 § 10. Formerly RCW 87.36.130.]

Notes:

Safeguarding open canals or ditches: RCW 35.43.040, 35.43.045, 35.44.045, 36.88.015, 36.88.350, 36.88.380 through 36.88.400, and 87.03.480.

RCW 87.03.527 Local improvement districts--Alternative methods of formation.

Whenever a local improvement district is sought to be established within an irrigation district, in addition to the procedures provided in RCW 87.03.480 through 87.03.525 there may be employed any method authorized by law for the formation of districts or improvement districts so that when formed it will qualify under the provisions of chapter 89.16 RCW.

[1959 c 104 § 7. Formerly RCW 87.36.140.]

RCW 87.03.530 Consolidation of irrigation districts--Authorization--Merger of smaller irrigation districts.

(1) Two or more irrigation districts may be consolidated into one district as provided in RCW 87.03.535 through 87.03.551 and may include in such district other lands susceptible of irrigation in the manner provided in this act, and upon the organization of such consolidated district it shall be an organized irrigation district subject to the provisions of this chapter.

(2) A smaller irrigation district may be merged into a larger irrigation district as provided in RCW 87.03.845 through 87.03.855 if the assessed acreage in the smaller district constitutes not more than thirty percent of the combined assessed acreage of the two districts. In such a proceeding, the smaller district is referred to as the "minor" irrigation district and the larger district is referred to as the "major" irrigation district. The district resulting from such a merger shall be an organized district subject to the provisions of this chapter.

[1993 c 235 § 1; 1919 c 180 § 18; RRS § 7468. Formerly RCW 87.40.010.]

RCW 87.03.535 Consolidation of irrigation districts--Proceedings for consolidation--Elections.

For the purpose of organizing a consolidated irrigation district a petition signed by fifty or a majority of the holders of title to, or evidence of title to land susceptible of irrigation within the proposed district shall be presented to the board of county commissioners of the county in

which the lands or the greater portion thereof are situated, which petition shall set forth and particularly describe the proposed boundaries of such district, and the name of each existing irrigation district proposed to be included therein, and shall pray that the territory embraced within the boundaries of such proposed district may be organized as a consolidated irrigation district. Such petition shall be accompanied by bond as provided in RCW 87.03.020 and thereupon the same proceedings shall be had for the organization of such consolidated district as is provided in RCW 87.03.020 and 87.03.035 through 87.03.045, and the organization of such consolidated district shall be perfected in the same manner as provided in this chapter for the organization of new districts, except as otherwise provided in this section. The board of directors of each irrigation district proposed to be included in such consolidated district shall be served with a copy of the petition for the organization of such consolidated district together with notice at the time and place of hearing of such petition, at least twenty days prior to such hearing, and the board of county commissioners upon the hearing of such petition shall not grant the same or call an election if it shall appear that the board of directors of any existing irrigation district proposed to be included in such consolidated district have by resolution, regularly passed and entered upon the minutes of the directors meetings of such district, voted against the inclusion of such district into such proposed consolidated district. The board of county commissioners upon the hearing of such petition, shall not modify the boundaries of the proposed district to exclude any of the lands which are contained in any of the existing districts proposed to be included in such consolidated districts, and the order calling an election shall provide an election by the electors of each existing district proposed to be included in such consolidated district, and for an election by the electors of that part of the proposed district not included in any existing district, but no elector may cast more than one vote at such election. Such proposed district shall not be declared organized unless two-thirds of all votes cast in each existing district shall be Irrigation District--Yes, and unless two-thirds of all the votes cast in that part of the proposed district not included in any existing district shall be Irrigation District--Yes. If the organization of such consolidated district is not effected the organization of the district proposed to be included in such consolidated district shall not be affected.

[1919 c 180 § 19; RRS § 7469. Formerly RCW 87.40.020.]

RCW 87.03.540 Consolidation of irrigation districts--Directors--Disposition of affairs of included districts.

The board of directors of each included district shall hold office until the board of directors of the consolidated district shall have been elected and shall have qualified, and thereupon the term of office of the directors of such included district shall terminate, and the board of directors of such consolidated district shall have and exercise all the powers and duties in regard to such included district as were vested in the board of directors of such district. Each organized district included in a consolidated district shall either retain its corporate existence so far as necessary for the purpose of carrying out all contracts of such district, and until its indebtedness has been paid in full, or the board of directors of the consolidated district may constitute each such included district a local improvement district for the purpose of carrying out

the obligations of, such included district and shall have all the power possessed by the board of directors of such included district to carry out all contracts of such included district to levy, assess and cause to be collected any and all assessments or charges against all of the land within such local improvement district that may be necessary or required to provide for the payment of all the bonds, warrants, and other indebtedness thereof, and to provide for the construction, reconstruction, betterment, improvement, maintenance and operation of all such work as are for the special benefit of the land in such local improvement district. Until such assessments shall have been collected and all indebtedness of the respective included districts paid, separate funds shall be maintained for each such district as were maintained in such included districts prior to the consolidation. A petition shall not be required for the establishment of the lands of such included districts as local improvement districts.

[1919 c 180 § 20; RRS § 7470. Formerly RCW 87.40.030.]

Notes:

Board's powers and duties generally: RCW 87.03.140.

RCW 87.03.545 Consolidation of irrigation districts--Obligations of included districts unaffected.

The inclusion of an organized district into a consolidated district shall not affect or impair any bonds or obligations of such included district and the holders of the bonds of any such included district shall be entitled to all remedies for the enforcement of the same as if such district had not been consolidated, and all obligations that shall have been incurred by any district prior to its being included in a consolidated district shall be a prior lien to any obligation that may be incurred against such land under such consolidated district: PROVIDED, HOWEVER, That the board of directors of the consolidated district may when authorized thereto, exchange any bonds of the consolidated district for the bonds of such included districts upon obtaining the consent of such bond holders. If any included district shall prior to the time of its inclusion into a consolidated district have entered into any contract with the United States pursuant to the provisions of this chapter, and the board of directors of such consolidated district propose to enter into a contract with the United States by the consolidated district, said board of directors, when authorized thereto, shall enter into such contract with the United States, and may in such event, with the consent of the United States, cancel any contract previously entered into between any included district and the United States.

[1919 c 180 § 21; RRS § 7471. Formerly RCW 87.40.040.]

Notes:

Bonds: RCW 87.03.200 through 87.03.235.

Powers and duties of board (contracts with the state and United States): RCW 87.03.140.

RCW 87.03.550 Consolidation of irrigation districts--Property vested in new district--Credit.

The board of directors of an included district shall before the expiration of their term of office cause to be prepared and filed with the board of directors of the consolidated district a statement of all property of such included district, and upon the organization of such consolidated district, the property, of such included district shall, subject to the rights of the holders of the bonds or other obligations of such district, become the property of such consolidated district, and the board of directors of such consolidated district shall in making assessments for such consolidated district cause equitable credit to be given to the lands of such included district for such property received as is of value and benefit to the consolidated district.

[1919 c 180 § 22; RRS § 7472. Formerly RCW 87.40.050.]

RCW 87.03.551 Consolidation of irrigation districts--Procedures supplemental to boundary change provisions.

The procedure herein provided for the consolidation of districts shall not supersede or repeal any provisions of this act providing for changing the boundaries of any irrigation district, but shall be additional and supplemental thereto.

[1919 c 180 § 23; RRS § 7473.]

RCW 87.03.553 Consolidated local improvement districts for bond issuance.

For the purpose of issuing bonds only, the governing body of any irrigation district may authorize the establishment of consolidated local improvement districts. The local improvements within such consolidated districts need not be adjoining, vicinal, or neighboring. If the governing body orders the creation of such consolidated local improvement districts, the moneys received from the installment payment of the principal of and interest on assessments levied within original local assessment districts shall be deposited in a consolidated local improvement district bond redemption fund to be used to redeem outstanding consolidated local improvement district bonds.

[1991 c 8 § 1.]

RCW 87.03.555 Change of boundaries authorized--Effect.

The boundaries of any irrigation district now or hereafter organized under the provisions of this chapter may be changed in the manner herein prescribed, but such change of the boundaries of the district shall not impair or affect its organization, or its rights in or to property, or any of its rights or privileges of whatsoever kind or nature; nor shall it affect, impair or discharge any contract, obligation, lien or charge for or upon which it was or might become liable or chargeable, had such change of its boundaries not been made, except as hereinafter expressly in RCW 87.03.645 prescribed: PROVIDED, That in case contract has been made between the district and the United States, or the state of Washington, as in RCW 87.03.140 provided, no change shall be made in the boundaries of the district, and the board of directors

shall make no order changing the boundaries of the district until the secretary of the interior or the director of ecology shall assent thereto in writing and such assent be filed with the board of directors.

[1988 c 127 § 46; 1921 c 129 § 32; 1915 c 179 § 21; 1889-90 p 694 § 47; RRS § 7474. Formerly RCW 87.44.010.]

Notes:

Consolidation of irrigation districts: RCW 87.03.530 through 87.03.551.

RCW 87.03.560 Adding lands to district--Petition, contents--Acknowledgment.

The holder or holders of title, or evidence of title, representing one-half or more of any body of lands may file with the board of directors of an irrigation district a petition in writing, praying that the boundaries of the district may be so changed as to include such lands. The petition shall describe the boundaries of the parcel or tract of land, and shall also describe the boundaries of the several parcels owned by the petitioners, if the petitioners be the owners respectively of distinct parcels, but such descriptions need not be more particular than they are required to be when such lands are entered by the county assessor in the assessment book. Such petition must contain the assent of the petitioners to the inclusion within the district of the parcels or tracts of land described in the petition, and of which the petition alleges they are respectively the owners; and it must be acknowledged in the same manner that conveyances of land are required to be acknowledged.

[2001 c 149 § 3; 1889-90 p 694 § 48; RRS § 7475. Formerly RCW 87.44.020, part.]

NOTES:

Acknowledgments: Chapter 64.08 RCW.

RCW 87.03.565 Adding lands to district--Notice--Contents--Service.

The secretary of the board of directors shall cause a notice of the filing of such petition to be published in the same manner and for the same time that notice of special elections for the issue of bonds are required by this chapter to be given. The notice shall state the filing of such petition and the names of the petitioners, a description of the lands mentioned in said petition, and the prayer of said petition, and it shall notify all persons interested in or that may be affected by such change of the boundaries of the district to appear at the office of said board at a time named in said notice, and show cause in writing, if any they have, why the change in the boundaries of said district, as proposed in said petition, should not be made. The time to be specified in the notice at which they shall be required to show cause shall be the regular meeting of the board next after the expiration of the time for the publication of the notice. The petitioners shall advance to the secretary sufficient money to pay the estimated costs of all proceedings under this chapter.

[1963 c 68 § 3; 1921 c 129 § 33; 1889-90 p 695 § 49; RRS § 7476. Formerly RCW 87.44.030.]

Notes:

Notice of special elections for the issue of bonds: RCW 87.03.200.

Official paper for publication: RCW 87.03.020.

RCW 87.03.570 Adding lands to district--Hearing--Assent.

The board of directors, at the time and place mentioned in said notice, or at such other time or times to which the hearing of said petition may be adjourned, shall proceed to hear the petition and all the objections thereto presented in writing by any person showing cause, as aforesaid, why said proposed change of the boundaries of the district should not be made. The failure by any person interested in said district, or in the matter of the proposed change of its boundaries, to show cause in writing, as aforesaid, shall be deemed and taken as an assent on his part to a change of the boundaries of the district as prayed for in said petition, or to such a change thereof as will include a part of said lands. And the filing of such petition with said board, as aforesaid, shall be deemed and taken as an assent on the part of each and all of such petitioners to such a change of said boundaries that they may include the whole or any portion of the lands described in said petition.

[1889-90 p 695 § 50; RRS § 7477. Formerly RCW 87.44.040.]

RCW 87.03.575 Adding lands to district--Payment for benefits received required.

The board of directors to whom such petition to include other lands in the district is presented, shall require, as a condition precedent to the granting of the petition, that the petitioners shall severally pay, or give approved security upon such terms as may be prescribed by the board to pay, to such district such respective sums as shall be determined by the board at the hearing above provided for, which sums shall be such equitable amount as such land shall pay having regard to placing said lands on the basis of equality with other lands in the district as to benefits received, and such lands shall also become subject to all taxes and assessments of the district thereafter imposed.

[1915 c 179 § 22; 1913 c 165 § 21; 1889-90 p 696 § 51; RRS § 7478. Formerly RCW 87.44.050.]

RCW 87.03.580 Adding lands to district--Order.

The board of directors, if they deem it not for the best interests of the district that a change of its boundaries be so made as to include therein the lands mentioned in the petition, shall order that the petition be rejected. But if they deem it for the best interests of the district that the boundaries of said district be changed, and if no person interested in said district, or the proposed change of its boundaries, shows cause in writing why the proposed change should not be made, or if, having shown cause, withdraws the same, the board may order that the boundaries of the district be so changed as to include therein the lands mentioned in said petition, or some part thereof. The order shall describe the boundaries of lands included, as aforesaid; and for that purpose the board may cause a survey to be made of such portions of such boundary as is deemed necessary and may at its option redefine the boundaries of the district, or so much of the same as it deems advisable.

[1947 c 241 § 1; 1889-90 p 696 § 52; Rem. Supp. 1947 § 7479. Formerly RCW 87.44.060, part.]

RCW 87.03.585 Adding lands to district--Resolution.

If any person interested in said district, or the proposed change of its boundaries, shall show cause, as aforesaid, why such boundaries should not be changed and shall not withdraw the same, and if the board of directors deem it for the best interests of the district that the boundaries thereof be so changed as to include therein the lands mentioned in the petition, or some part thereof, the board shall adopt a resolution to that effect. The resolution shall describe the exterior boundaries of the lands which the board are of the opinion should be included within the boundaries of the district when changed.

[1889-90 p 696 § 53; RRS § 7480. Formerly RCW 87.44.060, part.]

RCW 87.03.590 Adding lands to district--Election--Notice--How conducted.

Upon the adoption of the resolution mentioned in RCW 87.03.585, the board shall order that an election be held within said district, to determine whether the boundaries of the district shall be changed as mentioned in said resolution; and shall fix the time at which such election shall be held, and shall cause notice thereof to be given and published. Such notice shall be given and published, and such election shall be held and conducted, the returns thereof shall be made and canvassed, and the result of the election ascertained and declared, and all things pertaining thereto conducted, in the manner prescribed by *this act in case of a special election to determine whether bonds of an irrigation district shall be issued. The ballots cast at said election shall contain the words "For change of boundary," or "Against change of boundary," or words equivalent thereto. The notice of election shall describe the proposed change of the boundaries in such manner and terms that it can readily be traced.

[1889-90 p 697 § 54; RRS § 7481. Formerly RCW 87.44.070.]

Notes:

***Reviser's note:** "This act" appears to refer to 1889-90 p. 697.

Official paper for publication: RCW 87.03.020.

Special election for the issue of bonds: RCW 87.03.200.

RCW 87.03.595 Adding lands to district--Order changing boundaries--Record.

If at such election a majority of all the votes cast at said election shall be against such change of the boundaries of the district, the board shall order that said petition be denied, and shall proceed no further in the matter. But if a majority of the votes be in favor of such change of the boundaries of the district, the board shall thereupon order that the boundaries of the district be changed in accordance with said resolution adopted by the board. The said order shall describe the entire boundaries of said district, and for that purpose the board may cause a survey of such portions thereof to be made as the board may deem necessary.

[1961 c 18 § 2. Prior: 1889-90 p 697 § 55; RRS § 7482. Formerly RCW 87.44.080, part.]

RCW 87.03.600 Adding lands to district--Change of boundaries recorded--Effect.

Upon a change of the boundaries of a district being made, a copy of the order of the board of directors ordering such change, certified by the president and secretary of the board, shall be filed for record in the offices of county auditor and county assessor of each county within which are situated any of the lands of the district, and thereupon the district shall be and remain an irrigation district, as fully and to every intent and purpose as if the lands which are included in the district by the change of the boundaries as aforesaid had been included therein at the original organization of the district.

[1961 c 18 § 3. Prior: 1921 c 129 § 34; 1889-90 p 697 § 56; RRS § 7483. Formerly RCW 87.44.080, part.]

RCW 87.03.605 Adding lands to district--Petition to be recorded--Admissible as evidence.

Upon the filing of the copies of the order, as in RCW 87.03.600 mentioned, the secretary shall record in the minutes of the board the petition aforesaid; and the said minutes, or a certified copy thereof, shall be admissible in evidence with the same effect as the petition.

[1889-90 p 698 § 57; RRS § 7484. Formerly RCW 87.44.090.]

RCW 87.03.610 Adding lands to district--Guardian, administrator or executor may act.

A guardian, an executor or administrator of an estate, who is appointed as such under the laws of this state, and who, as such guardian, executor or administrator, is entitled to the possession of the lands belonging to the estate which he represents, may, on behalf of his ward or the estate which he represents, upon being thereunto authorized by the proper court, sign and acknowledge the petition in this act mentioned, and may show cause, as in this act mentioned, why the boundaries of the district should not be changed.

[1889-90 p 698 § 58; RRS § 7485. Formerly RCW 87.44.020, part.]

Notes:

Reviser's note: (1) "Petition in this act mentioned" apparently refers to the petition provided for in RCW 87.03.560.

(2) "Show cause, as in this act mentioned" apparently refers to the show cause provided for in RCW 87.03.565.

Guardians, etc., when land excluded from district: RCW 87.03.690.

RCW 87.03.615 Adding lands to districts of two hundred thousand acres--Petition.

Whenever five or a majority of the holders of title to or evidence of title to any land susceptible of irrigation from the water supply and system of works of any irrigation district in

this state, comprising within its boundaries two hundred thousand or more acres of land now existing or hereafter organized, desire to have such land included in said irrigation district, they may file a petition, in writing, with the board of directors thereof praying that such land be included in such district.

[1939 c 150 § 1; RRS § 7485-1. Formerly RCW 87.44.100.]

RCW 87.03.620 Adding lands to districts of two hundred thousand acres--Time and place of hearing--Notice.

Upon the filing of the petition, the board shall fix a time and place for the hearing of the same which shall not be less than thirty days and not more than forty-five days from the date of said filing; and the board shall cause a notice of such hearing to be published prior to said hearing in three consecutive weekly issues of the official newspaper of each county in which any of said land prayed to be included is situated.

[1939 c 150 § 2; RRS § 7485-2. Formerly RCW 87.44.110.]

Notes:

Official paper for publication: RCW 87.03.020.

RCW 87.03.625 Adding lands to districts of two hundred thousand acres--Contents of notice.

Said notice shall state the filing of the petition, describe generally the lands petitioned to be included within the operation of the district and the prayer of the petition and shall notify all persons interested in or that may be affected by such inclusion to appear at the time and place named in the notice, and show cause in writing, if any they have, why such lands or any part of the same should not be included within operation of the district. Such notice shall have the name of the secretary and of the district either subscribed or subprinted thereto.

[1939 c 150 § 3; RRS § 7485-3. Formerly RCW 87.44.120.]

RCW 87.03.630 Adding lands to districts of two hundred thousand acres--Hearing--Order including lands.

The board of directors of the district shall meet at the time and place specified in the notice and shall have full authority to determine all matters pertaining to the petition, including the denial as well as the granting of said petition or any part thereof; and if it appears at said hearing, or at any adjournment thereof which may be had not to exceed in all thirty days, that the land or any portion thereof petitioned to be included within the district, is susceptible of irrigation from the water supply and system of works of the said district and will be benefited by such irrigation; and if at said hearing or at any adjournment thereof as aforesaid, not more than fifty percent of the holders of title or evidence of title to the lands described in the petition and proposed to be included file their objections in writing to the inclusion of such land within the

time and as in *this act provided, the said board shall make and enter in the records of their proceedings an order including said land, or such portion thereof as in their judgment is susceptible of irrigation and will be benefited as aforesaid, within the operation of said district.

[1939 c 150 § 4; RRS § 7485-4. Formerly RCW 87.44.130, part and 87.44.140, part.]

Notes:

***Reviser's note:** "This act" is codified as RCW 87.03.615 through 87.03.640.

RCW 87.03.635 Adding lands to districts of two hundred thousand acres--Denial of petition.

If at said hearing or at any adjournment thereof, the board of directors shall determine that said land is not susceptible of irrigation and will not be benefited as aforesaid by inclusion in the district, or if more than fifty percent of the holders of title to or evidence of title to the land described in the petition file their objections in writing within the time and as aforesaid, then the board of directors shall deny said petition and shall make and enter in the records of their proceedings an order to that effect.

[1939 c 150 § 5; RRS § 7485-5. Formerly RCW 87.44.130, part.]

RCW 87.03.640 Adding lands to districts of two hundred thousand acres--Order filed--Effect.

A certified copy of the order of the board of directors including any lands within the operation of the district under the provisions of *this act shall be filed with the county assessor and with the county auditor of each county in which any part of such included lands is situated, and from and after the date of such filing such land shall be subject to all the obligations and entitled to all the privileges of lands within the operation of the district.

[1939 c 150 § 6; RRS § 7485-6. Formerly RCW 87.44.140, part.]

Notes:

***Reviser's note:** "This act," see note following RCW 87.03.630.

RCW 87.03.645 Exclusion of lands from district--Effect.

The boundaries of any irrigation district or consolidated irrigation district, now or hereafter organized under the provisions of this chapter, may be changed, and tracts of land which were included within the boundaries of such district, or former irrigation districts which were included within the boundaries of such consolidated district, at or after its organization under the provisions of this chapter, may be excluded therefrom in the manner herein prescribed; but neither such change of the boundaries of the district or consolidated district, nor such exclusion of lands from the district, nor such exclusion of a former district from a consolidated district, shall impair or affect its organization or the rights of the district in or to property, except that all property of a consolidated district, the title to which was derived from a former district by, and at the time of, the consolidation shall revert to and become the property of such former district when reestablished as herein provided; nor shall it affect, impair or discharge any

contract, obligation, lien, or charge for or upon which such district or such consolidated district was or might become liable or chargeable had such change of its boundaries not been made, or had not any such land been excluded from such district, or any such former district been excluded from such consolidated district, unless the holders of such lien, obligation, charge or contract right chargeable against the district, or consolidated district consent to such exclusion in the manner hereinafter provided in RCW 87.03.670 for the consent of the bondholders.

[1921 c 129 § 35; 1915 c 179 § 23; 1889-90 p 698 § 60; RRS § 7486. Formerly RCW 87.44.150.]

RCW 87.03.650 Exclusion of lands from district--Petition to exclude lands--Contents.

The owner or owners in fee of one or more tracts of land which constitute a portion of an irrigation district, or fifty or a majority of the holders of title to lands constituting any portion of an irrigation district, or consolidated district as the case may be, for which lands similar grounds for exclusion may exist, or fifty or a majority of the holders of title to lands which constituted a former irrigation district included with a consolidated district, may file with the board of directors of such district, or of such consolidated district, as the case may be, a petition praying that such tracts, and any other tracts contiguous thereto, or such land which constituted such former district, may be excluded and taken from said district, or consolidated district, as the case may be, and in the latter case that such former district may be reestablished. The petition for the exclusion of tracts of land from a district shall describe the boundaries of the land which the petitioners desire to have excluded from the district, and also describe the land of such of said petitioners which are included within such boundaries; but the description of such lands need not be more particular or certain than is required when the lands are entered in the assessment book by the county assessor. The petition for the exclusion of a former district from a consolidated district shall give the corporate name and number of such former district and shall describe the lands of each of said petitioners by legal subdivision or lot and block numbers and name of city, town or addition of platted lands. Every such petition must be acknowledged in the same manner and form as is required in case of a conveyance of land, and the acknowledgment shall have the same force and effect as evidence as the acknowledgment of such conveyance.

[1921 c 129 § 36; 1889-90 p 699 § 61; RRS § 7487. Formerly RCW 87.44.160, part.]

Notes:

Acknowledgments: Chapter 64.08 RCW.

Property taxes--Listing of property: Chapter 84.40 RCW.

RCW 87.03.655 Exclusion of lands from district--Notice--Contents--Service.

The secretary of the board of directors shall cause a notice of the filing of the petition to be published for at least two weeks in a newspaper of general circulation in the county where the office of the board of directors is situated, and if any portion of the territory to be excluded lies within another county or counties, then the notice shall be so published in a newspaper of general circulation within each of the counties. The notice shall state the filing of the petition,

the names of the petitioners, a description of the lands, or the name and number of the former district, mentioned in the petition, and the prayer of the petition; and it shall notify all persons interested in or that may be affected by the change of the boundaries of the district to appear at the office of the board at a time named in the notice, and show cause in writing, if any they have, why the change of the boundaries of the district, as proposed in the petition, should not be made. The time to be specified in the notice at which they shall be required to show cause shall be the regular meeting of the board next after the expiration of the time for the publication of the notice.

[1985 c 469 § 89; 1921 c 129 § 37; 1889-90 p 699 § 62; RRS § 7488. Formerly RCW 87.44.170.]

Notes:

Official paper for publication: RCW 87.03.020.

RCW 87.03.660 Exclusion of lands from district--Hearing--Assent.

The board of directors, at the time and place mentioned in the notice, or at the time or times to which the hearing of said petition may be adjourned, shall proceed to hear the petition, and all objections thereto presented in writing, by any person showing cause, as aforesaid, why the prayer of said petition should not be granted. The failure of any person interested in said district or consolidated district to show cause, in writing, why the tract or tracts of land mentioned in said petition should not be excluded from said district, or the former district mentioned should not be excluded from the consolidated district, as the case may be, shall be deemed and taken as an assent by him to such exclusion, and the filing of such petition with such board, as aforesaid, shall be deemed and taken as an assent by each and all of such petitioners to such exclusion.

[1921 c 129 § 38; 1889-90 p 700 § 63; RRS § 7489. Formerly RCW 87.44.180.]

RCW 87.03.665 Exclusion of lands from district--Order denying or granting petition.

The board of directors, if they deem it not for the best interest of the district, or consolidated district, as the case may be, that the lands, or the former district, mentioned in the petition, or some portion thereof, should be excluded from said district, or consolidated district, shall order that said petition be denied; but if they deem it for the best interests of the district, or consolidated district, as the case may be, that the lands, or the former district, as the case may be, be excluded from the district, or consolidated district, and if no person interested in the district shows cause, in writing, why the prayer of the petition should not be granted, or if having shown cause withdraws the same, and also, if there be no outstanding bonds of the district, and no contract between the district and the United States, or the state of Washington, then the board may order that the lands mentioned in the petition, or some defined portion thereof, or the former district mentioned in the petition, be excluded from the district, or consolidated district, as the case may be, and the former district be reestablished.

[1921 c 129 § 39; 1915 c 179 § 24; 1889-90 p 700 § 64; RRS § 7490. Formerly RCW 87.44.190.]

Notes:

Board's powers and duties generally (contracts with state and United States): RCW 87.03.140.

RCW 87.03.670 Exclusion of lands from district--Assent of bondholders.

If there be outstanding bonds of the district, or consolidated district, as the case may be, or if such district shall have entered into a contract with the United States, or the state of Washington, then the board may adopt a resolution to the effect that the board deems it to the best interest of the district that the lands mentioned in the petition, or some portion thereof, or the former district mentioned in the petition, as the case may be, should be excluded from the district, or consolidated district, and the former district reestablished. The resolution shall describe such lands so that the boundaries can readily be traced, or shall give the corporate name and number of the former district. The holders of such outstanding bonds may give their assent, in writing, to the effect that they severally consent that the board may make an order by which the lands, or the former district, mentioned in the resolution may be excluded from the district, and in case contract has been made with the United States, or the state of Washington, the secretary of the interior or the director of ecology may assent to such change. The assent must be acknowledged by the several holders of such bonds in the same manner and form as is required in case of a conveyance of land, and the acknowledgment shall have the same force and effect, as evidence, as the acknowledgment of such conveyance. The assent of the secretary of the interior need not be acknowledged. The assent shall be filed with the board, and in the office of the county clerk in each county comprised within the district and must be recorded in the minutes of the board; and said minutes, or certified copy thereof, shall be admissible in evidence with the same effect as the said assent; but if such assent of the bondholders, and in case of contract with the United States, or the state of Washington, such assent of the secretary of the interior or the director of ecology, be not filed, the board shall deny and dismiss said petition.

[1988 c 127 § 47; 1921 c 129 § 40; 1915 c 179 § 25; 1889-90 p 701 § 65; RRS § 7491. Formerly RCW 87.44.200.]

Notes:

Acknowledgments: Chapter 64.08 RCW.

Board's powers and duties generally (contracts with state and United States): RCW 87.03.140.

Certificate of acknowledgment--Evidence: RCW 64.08.050.

RCW 87.03.675 Exclusion of lands from district--Order for election--Notice--Conduct of election.

If the assent aforesaid of the holders of said bonds be filed and entered of record as aforesaid, and if there be objections presented by any person showing cause as aforesaid, which have not been withdrawn, then the board may order an election to be held in each district to determine whether an order shall be made excluding said land from said district, or excluding said former district from said consolidated district, as the case may be, and such former district be reestablished, as mentioned in said resolution. The notice of such election shall describe the boundary of all lands, or shall give the corporate name and number of the former district, which

it is proposed to exclude, and such notice shall be published for at least two weeks prior to such election, in a newspaper published within the county where the office of the board of directors is situated; and if any portion of such territory to be excluded lie within another county or counties, then said notice shall be so published in a newspaper published within each of such counties. Such notice shall require the electors to cast ballots, which shall contain the words "For exclusion" and "Against exclusion", or words equivalent thereto. Such election shall be conducted in the manner prescribed in this chapter for the holding of special elections on the issuance of bonds. In every case where the petition is for the exclusion of a former district from a consolidated district the resolution of the board ordering an election shall provide for the holding of such election separately in the territory comprising such former district and in the territory comprising that portion of the consolidated district not included in such former district, and for canvassing and counting of the votes cast at such election separately.

[1921 c 129 § 41; 1915 c 179 § 26; 1889-90 p 701 § 66; RRS § 7492. Formerly RCW 87.44.210.]

Notes:

Special elections on the issuance of bonds: RCW 87.03.200.

RCW 87.03.680 Exclusion of lands from district--Procedure following election--Order of exclusion.

If at any such election a majority of all the votes cast shall be against exclusion the board shall deny and dismiss said petition and proceed no further in said matter; but if in the case of a petition for the exclusion of lands from a district a majority of such votes be in favor of the exclusion of said lands from the district, the board shall thereupon order that the said lands mentioned in said resolution be excluded from the district; if in the case of a petition for the exclusion of a former district from a consolidated district, a majority of the votes cast in such former district shall be against exclusion, or a majority of the votes cast in the remaining portion of the consolidated district shall be against exclusion, the board shall deny and dismiss the petition and proceed no further in the matter; but if in the case of a petition for such exclusion of a former district a majority of the votes cast in such former district and a majority of the votes cast in the remaining portion of the consolidated district shall be in favor of the exclusion of such former district, the board shall thereupon order that the lands comprising such former district be excluded from the consolidated district and that such former district shall be and is reestablished as an irrigation district created and established under the provision of this chapter and that the title to all property formerly belonging to, and all property within the boundaries of said former district, shall be and is vested in such reestablished district, and shall call an election to be held in such reestablished district for the election of a board of directors thereof, and direct the publication of notices of such election in the manner provided in this chapter for the publication of notice of special elections. The board entering such order shall continue to administer the affairs of such reestablished district until the directors elected at such election shall have qualified.

The said order excluding land from a district shall describe the boundaries of the lands

excluded, should the exclusion change the boundaries of the district, and in case of the exclusion of a former district from a consolidated district, shall describe the boundaries of the reestablished district and the boundaries of the district remaining; and for that purpose the board may cause a survey to be made of such portions of the boundaries as the board may deem necessary.

[1961 c 18 § 4. Prior: 1947 c 241 § 2; 1921 c 129 § 42; 1889-90 p 702 § 67; Rem. Supp. 1947 § 7482 (RRS § 7493). Formerly RCW 87.44.220.]

RCW 87.03.685 Exclusion of lands from district--Orders to be recorded--Effect.

Upon the entry in the minutes of the board of any of the orders hereinbefore mentioned, a copy thereof, certified by the president and the secretary of the board, shall be filed for record in the offices of the county auditor and the county assessor of each county within which are situated any of the lands of the district, and thereupon said district, and said consolidated district and said reestablished district, if any, shall each be and remain an irrigation district as fully, as to every intent and purpose, as it would be had no change been made in the boundaries thereof, or had the lands excluded therefrom never constituted a portion thereof.

[1921 c 129 § 43; 1889-90 p 702 § 68; RRS § 7494. Formerly RCW 87.44.230.]

RCW 87.03.690 Exclusion of lands from district--Guardian, executor or administrator may sign and acknowledge.

A guardian, and executor or an administrator of an estate who is appointed as such under the laws of this state, and who, as such guardian, executor or administrator, is entitled to the possession of the lands belonging to the estate which he represents, may, on behalf of his ward or the estate which he represents, upon being thereto properly authorized by the proper court, sign and acknowledge the petition in this act mentioned, and may show cause, as in this act provided, why the boundaries of the district should not be changed.

[1889-90 p 703 § 71; RRS § 7496. Formerly RCW 87.44.160, part.]

Notes:

Reviser's note: (1) "Petition in this act mentioned" apparently refers to the petition provided for in RCW 87.03.650.

(2) "Show cause, as in this act provided" apparently refers to the show cause provided for in RCW 87.03.655.

Guardians, etc., when land added to district: RCW 87.03.610.

RCW 87.03.695 Exclusion of lands from district--Refunds--Cancellation of assessments.

In case of the exclusion of any lands under the provisions of this act, the board of directors shall determine what refund, if any, shall be made to any person or persons who have paid any assessments to such district on any lands so excluded, but such refund, if any, shall be on a basis equitable alike to lands remaining in the district and lands excluded therefrom. Such

payment shall be made in the manner as other claims against the district, and from such fund or funds as the board of directors may designate, and which may be legally applied to such payments. The board may, in its discretion, determine what portion, if any, of the assessments remaining unpaid shall be canceled. Said cancellation, if any, shall be accomplished by an order entered upon the minutes of the board and certified to the office of the county treasurer. Upon the filing of such certified order, said assessments, or any portion thereof, canceled by said order shall be marked "Canceled" upon the treasurer's records. The lien of such portion of said assessments, if any, as the board shall refuse to cancel, shall continue against the lands excluded, and the district shall retain all of its rights to such assessments or portions thereof as if said lands had not been excluded.

[1921 c 129 § 44; 1913 c 165 § 22; 1889-90 p 703 § 72; RRS § 7497. Formerly RCW 87.44.240.]

RCW 87.03.700 Connecting system to lower drainage district--Procedure.

When an irrigation district desires to connect its system of drainage with that of a lower drainage district or districts, it shall make the lower district or districts a party to the proceedings to construct its system, and allege in its petition that the connection is needed to afford a proper outlet and that the outlet is sufficient for both districts. If the lower system or systems must be improved to support the additional burden, the petition shall be accompanied by plans and specifications therefor. The owners of all lands in the lower district or districts affected thereby and also persons having an interest therein shall be made parties to the action and assessment for damages shall be the same as is provided by law for the establishment of the drainage system in the irrigation district.

[1955 c 367 § 2. Formerly RCW 87.08.250.]

RCW 87.03.705 Connecting system to lower drainage district--Negative finding by jury or court.

The jury, or the court if jury be waived, shall first determine whether the lower drainage system or systems when so improved will afford a sufficient drainage and outlet for both the drainage district and irrigation district, and if it finds that it will not, the finding shall terminate the proceedings so far as the connecting with the lower drainage district or districts is concerned and the costs shall be paid as in other suits: PROVIDED, That the irrigation district may maintain said suit for the purpose of acquiring the necessary rights of way from the lower drainage district or districts and the landowners in said lower district or districts that will not interfere with the operation and maintenance of the drainage system in the lower district or districts.

[1955 c 367 § 3. Formerly RCW 87.08.260.]

RCW 87.03.710 Connecting system to lower drainage district--Affirmative finding by

jury or court--Assessments.

If the jury, or the court if jury be waived, finds the outlet and drainage sufficient it shall assess the damages sustained by the lands in the lower drainage district or districts by reason of the improvement, together with awards for damaging and taking lands for rights of way required, which shall be paid by the irrigation district in the same manner as such payments are made in establishing the system in the irrigation district, and the cost of improving the lower system or systems to the extent the improvement benefits lands in the irrigation district shall be assessed to the lands in the irrigation district as other costs of drainage improvement are assessed.

[1955 c 367 § 4. Formerly RCW 87.08.270.]

RCW 87.03.715 Connecting system to lower drainage district--Increased maintenance costs.

The lower district or districts may require the jury or court to determine any increased cost to it in annual maintenance of its system as improved, and judgment shall be rendered against the irrigation district in favor of the lower drainage district or districts for any amount so found, and it shall be paid annually as the cost of construction is paid, and the amount so paid shall be used by the lower drainage district or districts for maintenance.

[1955 c 367 § 5. Formerly RCW 87.08.280.]

RCW 87.03.720 Merger of district with drainage, joint drainage, consolidated drainage improvement, or water-sewer district--Power to assent.

The board of directors of an irrigation district shall, after being notified by the legislative authority of the county or counties within which the irrigation district lies of the filing of the petition therefor, have the power to assent to the proposed merger with the irrigation district of that portion of a drainage improvement district, joint drainage improvement district, consolidated drainage improvement district, or water-sewer district within its boundaries at a hearing duly called by the board to consider the proposed merger if sufficient objections thereto have not been presented, as hereinafter provided.

[1999 c 153 § 75; 1977 ex.s. c 208 § 1; 1957 c 94 § 10. Formerly RCW 87.01.240.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.

Merger of drainage improvement district with irrigation district: RCW 85.08.830 through 85.08.890.

RCW 87.03.725 Merger of district with drainage, joint drainage, consolidated drainage improvement, or water-sewer district--Notice--Contents--Publication--Show cause against merger.

The secretary of the board of directors shall cause a notice of the proposed merger to be posted and published in the same manner and for the same time as notice of a special election for

the issue of bonds. The notice shall state that a petition has been filed with the legislative authority of the county or counties within which the irrigation districts lies by the board of supervisors of the drainage improvement district, joint drainage improvement district, or consolidated drainage improvement district or by the board of commissioners of a water-sewer district requesting that the drainage improvement district, joint drainage improvement district, consolidated drainage improvement district, or water-sewer district be merged with the irrigation district or irrigation districts, the names of the petitioners and the prayer thereof, and it shall notify all persons interested in the irrigation district to appear at the office of the board at the time named in the notice, and show cause in writing why the proposed merger should not take place. The time to show cause shall be the regular meeting of the board of directors of the irrigation district next after the expiration of the time for the publication of the notice.

[1999 c 153 § 76; 1977 ex.s. c 208 § 2; 1957 c 94 § 11. Formerly RCW 87.01.250.]

Notes:

Part headings not law--1999 c 153: See note following RCW 57.04.050.
Official paper for publication: RCW 87.03.020.

RCW 87.03.730 Merger of district with drainage, joint drainage, or consolidated drainage improvement district--Hearing--Failure to show cause deemed assent.

At the time of hearing, or at such other time to which the hearing may be adjourned, the board of directors of the irrigation district shall hear the proposal of merger and any objections thereto. Failure to show cause shall be deemed as assent to the proposed merger.

[1957 c 94 § 12. Formerly RCW 87.01.260.]

RCW 87.03.735 Merger of district with drainage, joint drainage, or consolidated drainage improvement district--Assent, refusal to assent--Effect of show cause against merger.

The board of directors of the irrigation district, if it deems it not for the best interest of the irrigation district that the proposed merger take place, shall enter an order refusing to assent to the merger. But, if it deems it to be to the best interest of the irrigation district that the merger take place and, if twenty-five or more persons interested in the irrigation district have not shown cause in writing why the proposed merger should not take place, or, if having shown cause, withdraw the same, the board of directors of the irrigation district may enter an order assenting to the proposed merger.

If twenty-five or more persons interested in the irrigation district shall show cause, as aforesaid, why the proposed merger should not take place and shall not withdraw the same, and if the irrigation district board nevertheless deems it for the best interest of the irrigation district that the proposed merger take place, the board shall adopt a resolution to that effect.

[1957 c 94 § 13. Formerly RCW 87.01.270.]

RCW 87.03.740 Merger of district with drainage, joint drainage, or consolidated drainage improvement district--Election.

Upon the adoption of the resolution, the board shall order an election held within the irrigation district on the question of the proposed merger and shall fix the time thereof and cause notice to be published. The notice shall be given and the election conducted in the manner as for special elections on a bond issue of the district. The ballots shall contain the words "Merger, Yes" and "Merger, No" or words equivalent thereto.

[1957 c 94 § 14. Formerly RCW 87.01.280.]

Notes:

Bonds--Election: RCW 87.03.200.

RCW 87.03.745 Merger of district with drainage, joint drainage, or consolidated drainage improvement district--Order of assent or refusal--Filing.

If a majority of the votes cast at the election are against the merger, the irrigation district board shall enter an order refusing to assent to the merger. If a majority of the votes cast favor the merger, the board shall enter an order assenting to the proposed merger. A copy of the order certified by the president and secretary of the board shall be filed with the board of county commissioners or, in case the merger involves a joint drainage improvement district, with the boards of county commissioners of the counties in which the joint drainage improvement district is situated.

[1957 c 94 § 15. Formerly RCW 87.01.290.]

RCW 87.03.750 Exclusion of nonirrigable land when state holds all outstanding bonds--Resolution.

Whenever any irrigation district organized and existing under the laws of this state, shall have entered into a contract, or contracts, with the department of ecology, for the sale to and purchase by the department of an entire authorized issue of the bonds of the district, for the purpose of procuring funds for district purposes, including the construction of an irrigation system for the district, and the department of ecology has advanced, under such contract, or contracts, funds for such purposes, and such funds have been expended for the purposes advanced, and there are no outstanding bonds of the district other than those which the district has contracted to sell the department of ecology, and it shall appear to the satisfaction of the board of directors of the district that the irrigation system, for the construction of which such funds were advanced and expended, will not furnish sufficient water for the successful irrigation of all of the lands within the district and that the district as constituted will be unable by assessments upon the lands of the district, as provided by law, to collect sufficient funds to meet the interest payments upon and pay the bonds at maturity, the board of directors of the district shall have the power by unanimous resolution to adopt a comprehensive proposed plan for reducing the boundaries of the district, excluding therefrom such portions of the lands of the

district as in the judgment of the board cannot be furnished with sufficient water for successful irrigation, and refunding to the owners of such excluded lands, respectively, any moneys paid for assessments levied by the district upon the lands excluded, and to release any such excluded lands from all unpaid assessments levied by the district, which resolution shall give the boundaries to which it is proposed to reduce the district and the description of the lands it is proposed to exclude from the district by government subdivisions, or metes and bounds.

[1988 c 127 § 48; 1925 ex.s. c 138 § 1; RRS § 7505-1. Formerly RCW 87.44.250.]

RCW 87.03.755 Exclusion of nonirrigable land when state holds all outstanding bonds--Notice of hearing--Contents.

Upon the adoption of the resolution as provided in RCW 87.03.750, the board of directors of the district shall cause to be served upon the director of the department of ecology, and to be published once a week for four successive weeks in a newspaper of general circulation in the county in which the district is situated a notice that at the time and place fixed in the notice, the board will hold a public hearing for the further consideration of the plan proposed, which notice shall set forth a copy of the resolution adopted by the board, and state that at the hearing the board will receive and consider any objections to the proposed plan and/or suggestions for modification thereof, of any person interested, and at the conclusion of the hearing, or the final adjournment thereof, the board will proceed by resolution to adopt the plan proposed, or the modification of the plan as may be determined by the board, and reduce the boundaries of the district and exclude therefrom such lands as cannot be furnished with sufficient water for successful irrigation, and provide for the repayment to the owners of the excluded lands of any assessments paid thereon, and the cancellation of all unpaid assessments against excluded lands.

[1985 c 469 § 90; 1925 ex.s. c 138 § 2; RRS § 7505-2. Formerly RCW 87.44.260.]

RCW 87.03.760 Exclusion of nonirrigable land when state holds all outstanding bonds--Adoption of resolution--Appellate review.

At the conclusion, or final adjournment, of the hearing provided for in RCW 87.03.755, the board of directors of the district shall have the power, by unanimous resolution to adopt the proposed plan, or such modification thereof as may be determined by the board, and reduce the boundaries of the district to such area as, in the judgment of the board, can be furnished with sufficient water for successful irrigation by the irrigation system of the district, and to exclude from the district all lands lying outside of such reduced boundaries, and provide for the repayment to the owners of any such excluded lands, respectively, of any sums paid for assessments levied by the district, and to cancel all unpaid assessments levied by the district against the lands excluded and release such lands from further liability therefor. Any person interested and feeling himself aggrieved by the adoption of such final resolution reducing the boundaries of the district and excluding lands therefrom, shall have a right of appeal from the action of the board to the superior court of the county in which the district is situated, which

appeal may be taken in the manner provided by law for appeals from justices' courts, and if upon the hearing of such appeal it shall be determined by the court that the irrigation system of the district will not furnish sufficient water for the successful irrigation of the lands included within the reduced boundaries of the district, or that any lands have been excluded from the district unnecessarily, arbitrarily, capriciously or fraudulently or without substantial reason for such exclusion, the court shall enter a decree canceling and setting aside the proceedings of the board of directors, otherwise the court shall enter a decree confirming the action of the board. Any party to the proceedings on appeal in the superior court, feeling himself aggrieved by the decree of the superior court confirming the action of the board of directors of the district reducing the boundaries of the district and excluding lands therefrom, may seek appellate review within thirty days after the entry of the decree of the superior court in the manner provided by law. If, at the expiration of thirty days from the entry of the final resolution of the board of directors of the district reducing the boundaries of the district and excluding lands therefrom, no appeal has been taken to the superior court of the county in which the district is situated, or if, after hearing upon appeal the superior court shall confirm the action of the district, and at the expiration of thirty days from the entry of such decree, no appellate review is sought, the boundaries of the district shall thereafter be in accordance with the resolution of the board reducing the boundaries, and all lands excluded from the district by such resolution shall be relieved from all further liability for any indebtedness of the district or any unpaid assessments theretofore levied against such lands, and the owners of excluded lands, upon which assessments have been paid, shall be entitled to warrants of the district for all sums paid by reason of such assessments, payable from a special fund created for that purpose, for which levies shall be made upon the lands remaining in the district, as the board of directors may provide.

[1988 c 202 § 86; 1971 c 81 § 171; 1925 ex.s. c 138 § 3; RRS § 7505-3. Formerly RCW 87.44.270.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

District courts--Civil procedure--Appeals: Chapter 12.36 RCW.

RCW 87.03.765 Exclusion of nonirrigable land when state holds all outstanding bonds--Indebtedness may be reduced.

Whenever it shall appear, to the satisfaction of the director of ecology, that the irrigation system of any irrigation district, to which the department of ecology of the state of Washington under a contract with the district for the purchase of its bonds, has advanced funds for the purpose of constructing an irrigation system for the district, has been found incapable of furnishing sufficient water for the successful irrigation of all of the lands of such district, and that the board of directors of such district has reduced the boundaries thereof and excluded from the district, as provided in RCW 87.03.750 through 87.03.760, sufficient lands to render such irrigation system adequate for the successful irrigation of the lands of the district, and that more than thirty days have elapsed since the adoption of the resolution by the board of directors reducing the boundaries of the district and excluding lands therefrom, and no appeal has been

taken from the action of the board, or that the action of the board has been confirmed by the superior court of the county in which the district is situated and no appeal has been taken to the supreme court or the court of appeals, or that upon review by the supreme court or the court of appeals the action of the board of directors of the district has been confirmed, the director of ecology shall be and he is hereby authorized to cancel and reduce the obligation of the district to the department of ecology, for the repayment of moneys advanced for the construction of an irrigation system for the district, to such amount as, in his judgment, the district will be able to pay from revenues derived from assessments upon the remaining lands of the district, and to accept, in payment of the balance of the obligation of the district, the authorized bonds of the district, in numerical order beginning with the lowest number, on the basis of the percentage of the face value thereof fixed in contracts between the district and the department of ecology, in an amount equal to said balance of the obligation of the district, in full and complete satisfaction of all claims of the department of ecology against the district.

[1988 c 202 § 87; 1971 c 81 § 172; 1925 ex.s. c 138 § 4; RRS § 7505-4. Formerly RCW 87.44.280.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 87.03.770 Exclusion of nonirrigable land when state holds all outstanding bonds--Reconveyance of excluded land formerly foreclosed to district.

Whenever the boundaries of any irrigation district have been reduced and lands excluded from such district, as provided in *this act, the directors of such district shall be authorized and directed to execute and deliver to the owners, respectively, of any lands excluded from the district, which have been deeded to the district for the nonpayment of assessments theretofore levied, deeds of reconveyance and quit claim of all right, title and interest of the district in such lands, respectively.

[1925 ex.s. c 138 § 5; RRS § 7505-5. Formerly RCW 87.44.290.]

Notes:

***Reviser's note:** "This act" is codified as RCW 87.03.750 through 87.03.770.

RCW 87.03.775 Map of district.

Said board of directors shall cause a map to be made of the irrigation districts showing each forty acres, subdivision or fraction thereof, and place the same on file in their office.

[1895 c 165 § 28; RRS § 7495. Formerly RCW 87.08.120.]

Notes:

Surveys, maps and plans to be prepared: RCW 87.03.165 through 87.03.170.

RCW 87.03.780 Proceedings for judicial confirmation--Authorization.

The board of directors of an irrigation district, now or hereafter organized under the

provisions of this chapter, may commence a special proceeding in and by which the proceedings for organizing such district or the proceedings of said board and of said district, providing for and authorizing the issue and sale of the bonds or refunding bonds of said district whether said bonds or refunding bonds or any of them have or have not then been sold or any contract entered or proposed to be entered into by the district, or any contract made or entered into, or to be made or entered into, for the payment of moneys to the United States or the state of Washington in connection with which bonds be not deposited with the United States or the state of Washington as provided in RCW 87.03.140, may be judicially examined, approved and confirmed.

There may be combined with the proceeding for the confirmation of the organization and formation of said district, either of the other confirmation proceedings above mentioned.

[1931 c 60 § 6; 1921 c 129 § 45; 1917 c 162 § 17; 1915 c 179 § 27; 1889-90 p 703 § 73; RRS § 7499. Formerly RCW 87.08.190.]

Notes:

Refunding bonds, 1929 act--Judicial confirmation: RCW 87.22.280.

RCW 87.03.785 Proceedings for judicial confirmation--Petition--Contents.

The board of directors of the irrigation district shall file in the superior court of the county in which the lands of the district, or some portion thereof, are situated, a petition praying in effect, that the proceedings aforesaid may be examined, approved, and confirmed by the court. The petition shall state the facts, showing the proceedings had for the organization of said district or the proceedings had for the issue and sale of said bonds or for the issue and sale of said refunding bonds, or for the authorization of contract with the United States, or other contract described in said petition; and shall state generally that the irrigation district was duly organized, and that the first board of directors was duly elected; but the petition need not state the facts showing such organization of the district, or the election of said first board of directors.

[1931 c 60 § 7; 1917 c 162 § 18; 1915 c 179 § 28; 1889-90 p 703 § 74; RRS § 7500. Formerly RCW 87.08.200.]

RCW 87.03.790 Proceedings for judicial confirmation--Notice of hearing.

The court shall fix the time for the hearing of said petition, and shall order the clerk of the court to give and publish a notice of the filing of said petition. The notice shall be given and published in the same manner and for the same length of time that a notice of a special election provided for by this chapter to determine whether the bonds of said district shall be issued is required to be given and published. The notice shall state the time and place fixed for the hearing of the petition, and the prayer of the petition, and that any person interested in the organization of said district or in the proceedings for the issue or sale of said bonds or refunding bonds or for the authorization of contract with the United States, or the state of Washington, or any other contract, may, on or before the day fixed for the hearing of said petition, demur to or answer said petition. The petition may be referred to and described in said notice as the petition of the board of directors of irrigation district (giving its name) praying that the proceedings for the

organization of said district or the proceedings for the issue and sale of the bonds of said district or for the authorization of contract with the United States, or the state of Washington, or other contracts, may be examined, approved, and confirmed by said court.

[1931 c 60 § 8; 1921 c 129 § 46; 1917 c 162 § 19; 1915 c 179 § 29; 1889-90 p 704 § 75; RRS § 7501. Formerly RCW 87.08.210.]

Notes:

Notice of a special election on bonds: RCW 87.03.200.

Official paper for publication: RCW 87.03.020.

RCW 87.03.795 Proceedings for judicial confirmation--Demurrer or answer--Procedure.

Any person interested in said district or in the issue or sale of said bonds in the issue or sale of refunding bonds or in the making of a contract with the United States or any contract referred to in said petition may demur to or answer said petition. The statutes of this state respecting the demurrer, and the answer to a verified complaint, shall be applicable to a demurrer and answer to said petition. The person so demurring to or answering said petition shall be the defendant to said special proceeding, and the board of directors shall be the plaintiff. Every material statement of the petition not specifically controverted by the answer must, for the purposes of said special proceeding, be taken as true, and each person failing to answer the petition shall be deemed to admit as true all the material statements of the petition. The rules of pleading and practice provided by the statutes of this state, which are not inconsistent with the provisions of this chapter, are applicable to the special proceeding herein provided for. A motion for a new trial must be made upon the minutes of the court. The order granting a new trial must specify the issue to be reexamined on such new trial, and the findings of the court upon the other issues shall not be affected by such order granting a new trial.

[1931 c 60 § 9; 1915 c 179 § 30; 1889-90 p 704 § 76; RRS § 7502. Formerly RCW 87.08.220.]

Notes:

Rules of court: Cf. Superior Court Civil Rules.

Civil procedure: Title 4 RCW.

RCW 87.03.800 Proceedings for judicial confirmation--Jurisdiction of court--Order--Costs.

Upon the hearing of such special proceedings, the court shall have full power and jurisdiction to examine and determine the legality and validity of and approve and confirm each and all of the proceedings for the organization of said district under the provisions of this chapter from and including the petition for the organization of the district, and all other proceedings which may affect the legality of the formation of said district or the legality or validity of said bonds, or refunding bonds, and the order for the sale, and the sale thereof, and all proceedings which may affect the authorization or validity of the contract with the United States, or the state

of Washington, or other contract. The court, in inquiring into the regularity, legality or correctness of said proceedings, must disregard any error, irregularity or omission which does not affect the substantial rights of the parties to said special proceedings, and it may approve and confirm such proceedings, in part, and disapprove and declare illegal or invalid other or subsequent parts of the proceedings. The court shall find and determine whether the notice of the filing of said petition has been duly given and published for the time and in the manner in this chapter prescribed. The costs of the special proceedings may be allowed and apportioned between all of the parties, in the discretion of the court.

[1931 c 60 § 10; 1921 c 129 § 47; 1917 c 162 § 20; 1915 c 179 § 31; 1889-90 p 705 § 77; RRS § 7503. Formerly RCW 87.08.230.]

Notes:

Notice of special election on bonds: RCW 87.03.200.

RCW 87.03.805 Proceedings for judicial confirmation--Appeal.

An appeal from an order granting or refusing a new trial, or from the judgment, must be taken by the party aggrieved within thirty days after the entry of said order or said judgment.

[1915 c 179 § 32; 1889-90 p 705 § 78; RRS § 7504. Formerly RCW 87.08.240.]

RCW 87.03.810 Lump sum payment to district for irrigable lands acquired for highway purposes.

Whenever lands situated in an irrigation district are acquired by the department of transportation, and the lands, at the time of their acquisition by the department of transportation, were irrigable and were being served or were capable of being served by facilities of the district to the same extent and in the same manner as lands of like character held under private ownership were served, the department of transportation, as part of the cost and expense of the acquisition of rights of way and with funds available for the acquisition and at the time of the acquisition, shall make a lump sum payment to the irrigation district in an amount that is:

(1) Sufficient to pay the pro rata share of the district's bonded indebtedness, if any, and the pro rata share of the district's contract indebtedness to the United States or to the state of Washington, if any, allocable to the lands, plus interest on the pro rata share if the indebtedness is not callable in advance of maturity; and

(2) Further, sufficient to pay any deferred installments of local improvement district assessments against the lands, if any; and

(3) Further, sufficient to produce, if invested at an annual rate of interest equivalent to that set forth in current tables issued by the state insurance commissioner, a sum of money equal to the annual increase in operation and maintenance costs against remaining lands in the district resulting from the severance from the district of the lands thus acquired by the department of transportation. For the purposes of determining the amount of the lump sum payment, the annual maintenance and operation assessment of the district shall be considered to be the average for the

ten years, or so many years as the district has assessment experience if less than ten years, preceding the date of acquisition.

[1984 c 7 § 380; 1959 c 303 § 1. Formerly RCW 87.01.300.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 87.03.815 Lump sum payment to district for irrigable lands acquired for highway purposes--Order relieving further district assessments.

Upon the department of transportation making the lump sum payment to the district under RCW 87.03.810, the district shall make and enter an order relieving the lands from further district assessments for the delivery of water to the lands.

[1984 c 7 § 381; 1959 c 303 § 2. Formerly RCW 87.01.310.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 87.03.820 Disposal of real property--Right of adjacent owners.

Whenever as the result of abandonment of an irrigation district right of way real property held by an irrigation district is to be sold or otherwise disposed of, notice shall be given to the owners of lands adjoining that real property and such owners shall have a right of first refusal to purchase at the appraised price all or any part of the real property to be sold or otherwise disposed of which adjoins or is adjacent to their land.

Real property to be sold or otherwise disposed of under this section shall have been first appraised by the county assessor or by a person designated by him.

Notice under this section shall be sufficient if sent by registered mail to the owner, and at the address, as shown in the tax records of the county in which the land is situated. Notice under this section shall be in addition to any other notice required by law.

After sixty days from the date of sending of notice, if no applications for purchase have been received by the irrigation district or other person or entity sending notice, the rights of first refusal of owners of adjoining lands shall be deemed to have been waived, and the real property may be sold or otherwise disposed of.

If two or more owners of adjoining lands apply to purchase the same real property, or apply to purchase overlapping parts of the real property, the respective rights of the applicants may be determined in the superior court of the county in which the real property is situated; and the court may divide the real property in question between some or all of the applicants or award the whole to one applicant, as justice may require.

Any sale or other disposal of real property pursuant to chapters 87.52, 87.53, and 87.56 RCW shall be made in accordance with the requirements of this section.

[1973 c 150 § 1; 1971 ex.s. c 125 § 2.]

RCW 87.03.825 Hydroelectric resources--Development--Legislative findings.

The legislature finds that a significant potential exists for the development of cost-effective renewable hydroelectric resources by irrigation districts, cities, towns, and public utility districts and further finds that it is in the best interests of the state and its citizens for such entities to develop that hydroelectric generating resource cooperatively whenever possible through the use of separate legal authorities. The legislature also finds that the development of such hydroelectric resources will be beneficial in meeting the present and future energy needs of the citizens of the state, will further a state purpose and policy, and will be in the public interest.

[1983 c 47 § 1.]

Notes:

Severability--1983 c 47: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 47 § 7.]

RCW 87.03.828 Hydroelectric resources--Separate legal authority--Creation by irrigation districts and cities, towns, or public utility districts--Powers.

One or more irrigation districts and any combination of cities, towns, or public utility districts may create a separate legal authority to construct, finance, acquire, own, operate, and maintain hydroelectric facilities including, but not limited to, dams, canals, plants, transmission lines, other power equipment and the necessary property and property rights therefor, located within or outside the boundaries of the entities creating the authority, for the purpose of utilizing for the generation of electricity water power made available by and as a part of the irrigation water storage, conveyance, and distribution facilities, wasteways, and drainage water facilities which serve or may in the future serve irrigation districts, and to sell by contract on such terms and conditions as deemed appropriate by the legislative body of the authority the electric power and energy created by or generated at such hydroelectric facilities to municipal or quasi municipal corporations or cooperatives authorized to engage in the business of distributing electricity, electrical companies subject to the jurisdiction of the utilities and transportation commission, or irrigation districts. Any authority so created shall have the same powers and only those powers granted to irrigation districts by chapter 185, Laws of 1979 ex. sess. and has such additional powers relating to its organization, right to contract in its own name, and general ability to exist and function as a separate legal authority as deemed appropriate by the entities creating it. The authority shall be created and organized by contract in the manner described in chapter 39.34 RCW and shall be a separate legal entity capable of exercising in its own name the powers granted it. No provision of chapter 39.34 RCW or any other provision of law may be interpreted to require the entities creating the authority to submit the contract creating the authority to any state, county, or municipal officer, entity, agency, or board for approval or disapproval.

[1983 c 47 § 2.]

Notes:

Severability--1983 c 47: See note following RCW 87.03.825.

RCW 87.03.831 Hydroelectric resources--Separate legal authority--Procedures for membership and for construction and acquisition of facilities.

Cities, towns, and public utility districts not engaged in the generation, transmission, or distribution of electricity on April 19, 1983, may be members of a separate legal authority created under the provisions of RCW 87.03.828 without the necessity of obtaining prior approval of their voters. However, no such city, town, or public utility district member of such a separate legal authority may construct or acquire facilities for the generation, transmission, or distribution of electricity independently of the separate legal authority without complying with the election requirements applicable to each individual entity.

[1983 c 47 § 4.]

Notes:

Severability--1983 c 47: See note following RCW 87.03.825.

RCW 87.03.834 Hydroelectric resources--Separate legal authority--Voter ratification of actions.

After demand made by a majority of the authority's members, the actions of an authority shall become subject to ratification and approval by the voters of its members in accordance with procedures agreed to by its members. Every contract establishing an authority shall provide appropriate procedures for ratification and approval of actions taken by the authority by the voters of its members.

[1983 c 47 § 5.]

Notes:

Severability--1983 c 47: See note following RCW 87.03.825.

RCW 87.03.837 Hydroelectric resources--Separate legal authority--Repayment of indebtedness--Powers.

A separate legal authority shall only have power to incur indebtedness that is repayable from rates, tolls, charges, or contract payments for services or electricity provided by the authority and to pledge such revenues for the payment and retirement of indebtedness issued for the construction or acquisition of hydroelectric facilities. An authority shall not have power to levy taxes or to impose assessments for the payment of obligations of the authority. Every bond or other evidence of indebtedness issued by an authority shall provide (1) that repayment shall be limited solely to the revenues of the authority, and (2) that no member of the authority shall be obligated to repay directly or indirectly any obligation of the authority except to the extent of fair value for services actually received from the authority. No member may pledge its revenues to

support the issuance of revenue bonds or other indebtedness of an authority. This section shall not be construed to prohibit members of an authority from paying the necessary expenses of organizing and administering the authority and of studies performed, applications prepared, and consultants retained with regard to projects the authority is studying, developing, constructing, or operating.

[1983 c 47 § 6.]

Notes:

Severability--1983 c 47: See note following RCW 87.03.825.

RCW 87.03.840 Chapter supplementary--When.

This chapter supplements and neither restricts nor limits any powers which a city, town, public utility district, or irrigation district might otherwise have under any laws of this state, except that no such authority created by RCW 87.03.828 and no city, town, or public utility district member of an authority may condemn for the benefit of the authority any plant, works, dam, facility, right, or property owned by any city, town, irrigation district, public utility district, or electrical company subject to the jurisdiction of the utilities and transportation commission.

[1983 c 47 § 3.]

Notes:

Severability--1983 c 47: See note following RCW 87.03.825.

RCW 87.03.845 Merger of minor irrigation district into major irrigation district--Proceedings to initiate--Notice--Hearing.

This section and RCW 87.03.847 through 87.03.855 provide the procedures by which a minor irrigation district may be merged into a major irrigation district as authorized by RCW 87.03.530(2).

To institute proceedings for such a merger, the board of directors of the minor district shall adopt a resolution requesting the board of directors of the major district to consider the merger, or proceedings for such a merger may be instituted by a petition requesting the board of directors of the major district to consider the merger, signed by ten owners of land within the minor district or five percent of the total number of landowners within the minor district, whichever is greater. However, if there are fewer than twenty owners of land within the minor irrigation district, the petition shall be signed by a majority of the landowners and filed with the board of directors of the major irrigation district.

For the purpose of determining the number of landowners required to initiate merger proceedings under this section, a husband and wife owning property as community property shall be considered a single landowner; two or more persons or entities holding title to property as tenants in common, joint tenants, tenants in partnership, or other form of joint ownership shall be considered a single landowner; and the petition requesting the merger shall be considered by the board of directors of the major irrigation district may be [if the petition is] signed by either the

husband or wife and by any one of the co-owners of jointly owned property.

The board of directors of the major irrigation district shall consider the request at the next regularly scheduled meeting of the board of directors of the major district following its receipt of the minor district's request or at a special meeting called for the purpose of considering the request. If the board of the major district denies the request of the minor district, no further action on the request shall be taken.

If the board of the major district does not deny the request, it shall conduct a public hearing on the request and shall give notice regarding the hearing. The notice shall describe the proposed merger and shall be published once a week for two consecutive weeks preceding the date of the hearing and the last publication shall be not more than seven days before the date of the hearing. The notice shall contain a statement that unless the holders of title or evidence of title to at least twenty percent of the assessed lands within the major district file a protest opposing the merger with the board of the major district at or before the hearing, the board is free to approve the request for the merger without an election being conducted in the major district on the request. If the board of the major district is considering requests from more than one minor district, the hearing shall be conducted on all such requests.

[2001 c 149 § 1; 1998 c 84 § 1; 1993 c 235 § 2.]

RCW 87.03.847 Merger of minor irrigation district into major irrigation district--Denial or adoption of request for merger--Notice--Elections--Notification of merger.

(1) If, following the public hearing conducted under RCW 87.03.845, the board of directors of the major irrigation district denies the request for a merger, no further action shall be taken on the request. If, following the public hearing, the board adopts a resolution approving the merger, the merger is approved by the major irrigation district and no election shall be held in the major district to approve the merger. However, if the holders of title or evidence of title to at least twenty percent of the assessed lands within the major district file a protest opposing the merger with the board of the major district at or before the public hearing, the board shall call a special election and submit to the voters of the major district the question of whether the merger should or should not be approved. Votes shall be cast as "Merger - Yes" or "Merger - No." If such a special election must be conducted and a majority of all votes cast in the district approve the merger, the merger is approved by the major district. Such an approval is effective on the date the returns of the election are canvassed under RCW 87.03.105.

(2) The board of directors of the minor irrigation district shall, within thirty days of the date the merger is approved by the major district or of the date the board of the major district issues its call for a special election on the merger, call a special election within the minor district and submit to the voters of the minor district the question of whether the merger should or should not be approved. If special elections must be conducted in both districts, both elections shall be conducted on the date set by the board of the major district. If only the minor district must conduct such a special election, the election shall be held not later than sixty days after the date the merger has been approved by the board of the major district. Votes on the question shall be cast as "Merger - Yes" or "Merger - No." If a majority of all votes cast in the district are cast

for "Merger - Yes," the merger is approved by the minor irrigation district. Such an approval is effective on the date the returns of the election are canvassed under RCW 87.03.105.

(3) Notice of election in each district on the merger question shall conform to the requirements of notices for elections in the major district. Elections and voting in each district shall be consistent with RCW 87.03.045, 87.03.051, and 87.03.071. If the majority of all votes cast in a special election in either the major or a minor district are cast for "Merger - No," the merger is not approved.

(4) If the merger is approved by the major irrigation district and by the minor irrigation district as provided by this section, the minor irrigation district is merged into the major irrigation district. If two or more minor districts are merging with a major district in one process as authorized by RCW 87.03.855 and if the merger is approved by the major irrigation district and by at least one of the minor irrigation districts as provided by this section, each minor irrigation district so approving is merged into the major irrigation district. The effective date of the merger is the date by which approval of the merger has been secured in both districts or, under RCW 87.03.855, in the major and minor district or districts. The board or boards of county commissioners of the county or counties containing territory of the merged districts and the director of the department of ecology shall be notified that the districts have merged.

[1993 c 235 § 3.]

RCW 87.03.849 Merger of minor irrigation district into major irrigation district--Board of directors--Transfer of property and assets.

The members of the board of directors of the major irrigation district shall hold office as directors of the district formed by the merger until the end of their terms of office. If the major district is divided into director divisions, the board of the major district shall propose a plan for redividing the district into divisions that reflect the boundaries of the district created by the merger and this requirement regarding the directors of the major district. If the major district is considering a merger with more than one minor district, the board shall submit plans for the various possible mergers. The proposal or proposals shall be filed with the county legislative authority before the merger is approved in the major district or the minor district or districts. Following the merger, the county legislative authority shall approve the plan submitted for the districts that actually merged.

On the effective date of the merger, the directors of the minor district shall transfer the property and other assets of the district as required in RCW 87.03.853. Following the transfer of the property and other assets, the minor irrigation district and the office of director of the minor district shall cease to exist.

The board of directors of the district formed by the merger shall have all the powers and obligations of the boards of the major and minor districts that were merged to form the district including, but not limited to, such boards' powers and obligations for any local improvement districts created in the minor or major district under this chapter.

[1993 c 235 § 4.]

RCW 87.03.851 Merger of minor irrigation district into major irrigation district--Bonds or obligations not impaired--Enforcement of assessments and obligations--Establishment of local improvement district to carry out obligations.

(1) The merger of irrigation districts shall not affect or impair any bonds or obligations of the merged districts and the holders of the bonds of any merged district shall be entitled to all remedies for their enforcement as if the district had not been merged. All obligations incurred by the district prior to its merger shall be a prior lien to any obligation that may be incurred against the district created by the merger. However, the board of directors of the merged district may, when authorized under RCW 87.03.200 and with the consent of the bondholders, exchange the bonds of the district created by the merger for the bonds of the districts that merged. If the major or minor district entered, prior to the merger, into a contract with the United States under this chapter and the board of directors of the district created by the merger proposes that the merged district enter into a contract with the United States, the board may do so when authorized under RCW 87.03.200 and may, with the consent of the United States, cancel any contract previously entered into between the major or minor district and the United States.

(2) The district created by the merger shall be entitled to all remedies for the enforcement of the irrigation district assessments and other obligations of lands to the districts that merged as if the districts had not merged. All obligations incurred for irrigation district or local improvement district purposes by the lands within the major or minor district prior to its merger shall be a prior lien to any obligation that may be incurred against those lands after the merger.

(3) Until premerger assessments have been collected and all of the premerger indebtedness of the major and minor districts that merged have been paid, separate funds shall be maintained for each district as were maintained in each prior to the merger. The board of directors of the irrigation district created by the merger may establish a local improvement district for each district included in the merger to carry out the obligations of each such district. This board shall have all the powers possessed by the boards of directors of the districts included in the merger to carry out all contracts of the included districts and to levy, assess, and cause to be collected any and all assessments or charges against the lands of each of the included districts. A petition shall not be required for the formation of a local improvement district created for this purpose.

[1993 c 235 § 5.]

RCW 87.03.853 Merger of minor irrigation district into major irrigation district--Statement of property and assets of minor district.

Prior to or on the effective date of a merger of a minor irrigation district and a major irrigation district, the board of directors of the minor district shall cause to be prepared a statement of all property and other assets of the minor district. The statement shall be filed with the board of directors of the district created by the merger and on the effective date of the merger. The statement shall also be filed with the county auditor of the county containing the

majority of the territory of the district after the merger. Upon the filing with the board, the property and other assets of the minor district shall, subject to the rights of the holders of bonds or other obligations of the minor district, become the property and other assets of the district created by the merger.

[1993 c 235 § 6.]

RCW 87.03.855 Merger of minor irrigation district into major irrigation district--Merger of more than two districts.

More than two irrigation districts may merge under RCW 87.03.530(2) and 87.03.845 through 87.03.853 in one merger process. However, only one of the districts may be a "major" irrigation district and the assessed acreage in all of the other districts merging in the process, when taken collectively, shall not constitute more than thirty percent of the combined assessed acreage of all of the merging districts. In such a case, each of these other, nonmajor districts is considered to be a "minor" irrigation district under RCW 87.03.530(2) and 87.03.845 through 87.03.853.

[1993 c 235 § 7.]

RCW 87.03.857 Merger of minor irrigation district into major irrigation district--Existing water rights not impaired.

Nothing in RCW 87.03.530(2) and 87.03.845 through 87.03.855 shall authorize the impairment or operate to impair any existing water rights.

[1993 c 235 § 8.]

RCW 87.03.860 Assumption of substandard water system--Limited immunity from liability.

An irrigation district assuming responsibility for a water system that is not in compliance with state or federal requirements for public drinking water systems, and its agents and employees, are immune from lawsuits or causes of action, based on noncompliance with state or federal requirements for public drinking water systems, which predate the date of assuming responsibility and continue after the date of assuming responsibility, provided that the irrigation district has submitted and is complying with a plan and schedule of improvements approved by the department of health. This immunity shall expire on the earlier of the date the plan of improvements is completed or four years from the date of assuming responsibility. This immunity does not apply to intentional injuries, fraud, or bad faith.

[1994 c 292 § 11.]

Notes:

Findings--Intent--1994 c 292: See note following RCW 57.04.050.

RCW 87.03.870 Mutual aid agreements for emergency interdistrict assistance--Authority--Liability.

(1) Under the interlocal cooperation act, chapter 39.34 RCW, an irrigation district may enter into a mutual aid agreement with any other irrigation district to provide emergency interdistrict assistance to respond to a breach or other failure of an irrigation water conveyance system when the required response exceeds the existing resources available to the district requesting assistance. Assistance may be provided without compensation.

(2) Whenever the employees of an irrigation district are rendering outside aid pursuant to the authority contained in this section, the employees have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the irrigation district in which they are normally employed. Supervision of the employees may be temporarily delegated as provided by the mutual aid agreement.

(3) The irrigation district in which any equipment is used pursuant to this section is liable for any loss or damage caused to the equipment and shall pay any ordinary expense incurred in the daily operation and maintenance of the equipment. No claim for loss, damage, or expense may be allowed unless, within sixty days after the loss, damage, or expense is sustained or incurred, an itemized notice of the claim under oath is served by mail or otherwise upon the secretary of the irrigation district where the equipment was used.

[1996 c 214 § 3.]

RCW 87.03.880 Tariff for irrigation pumping service--Authority to buy back electricity.

The board may approve a tariff for irrigation pumping service that allows the irrigation district to buy back electricity from customers to reduce electricity usage by those customers during the irrigation district's particular irrigation season.

[2001 c 122 § 6.]

NOTES:

Effective date--2001 c 122: See note following RCW 80.28.310.

RCW 87.03.900 Construction--1913 c 165.

All irrigation districts in the state of Washington, and all proceedings had for the organization of any irrigation district, and all proceedings now pending in or relating to any irrigation district, shall be governed and controlled by the terms of this act, and this act shall not be construed as abridging or abrogating any of the rights or privileges of any irrigation district now organized, or being organized, and any contract, obligation, lien or charge, or bonds of any district, which may have been made, incurred, authorized or issued, prior to the taking effect of this act shall not be abridged or impaired by the terms of this act, but this act shall be construed as being a continuation of, and in aid of the previously existing laws relating to irrigation districts, except as to the sections specially repealed; and if in any instance relating to an existing district or any of its proceedings, the term of this amendatory act shall not be legally applicable,

the district may proceed, and any contract, obligation, lien or charge against it may be enforced, under the terms and provisions of the law relating to irrigation districts in force and in effect prior to the taking effect of this act.

[1913 c 165 § 23.]

RCW 87.03.905 Severability--1921 c 129.

If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole, or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1921 c 129 § 49.]

RCW 87.03.910 Severability--1923 c 138.

If any section or provision of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1923 c 138 § 14.]

RCW 87.03.915 Severability--1935 c 128.

In case any part or portion of this act shall be held unconstitutional, such holding shall not affect the validity of this act as a whole or any other part or portion of this act not adjudged unconstitutional.

[1935 c 128 § 3.]

**Chapter 87.04 RCW
DIRECTOR DIVISIONS**

Sections

87.04.010	Divisions of certain districts required--Number--Directors--Who are electors.
87.04.020	Director vacancies, how filled.
87.04.030	New district to be divided by county commissioners--Objections, denial, election.
87.04.040	Petition to divide or redivide.
87.04.050	Redivision when number of directors changed or new lands included.
87.04.055	Procedure for adding land to director divisions when new land included in district.
87.04.058	Application of RCW 87.04.030 through 87.04.055 following merger of minor irrigation district into major irrigation district.
87.04.060	Time for hearing on petition--Notice, contents.
87.04.070	Hearing--Order of denial or rejection--Election to divide or redivide.
87.04.080	Election of directors--Terms.
87.04.090	Levy limitation until water received when federal works or contracts involved--Exception.

87.04.100	Certain excess lands under federal contracts, assessment limitation--Exception.
87.04.900	Chapter supplemental to other laws--General repealer.
87.04.910	Severability--1939 c 13.

RCW 87.04.010 Divisions of certain districts required--Number--Directors--Who are electors.

An irrigation district comprising two hundred thousand or more acres, or irrigation districts comprising less than two hundred thousand acres which have followed the optional procedure specified in *this amendatory act, shall be divided into divisions of as nearly equal area as practical, consistent with being fair and equitable to the electors of the district. The number of divisions shall be the same as the number of directors, which shall be numbered first, second, third, etc. One director, who shall be an elector of the division, shall be elected for each division of the district by the electors of his division. A district elector shall be considered an elector of the division in which he holds title to or evidence of title to land. An elector holding title to or evidence of title to land in more than one division shall be considered an elector of the division nearest his place of residence.

[1961 c 192 § 1; 1939 c 13 § 1; RRS § 7505-5a.]

Notes:

***Reviser's note:** The language "this amendatory act" refers to 1961 c 192 codified as RCW 87.04.010 through 87.04.900, 87.03.045, 87.03.080, 87.03.081, and 87.03.082.
Directors--Election, terms, etc.: RCW 87.03.080 through 87.03.082.
Organization of board, meetings, etc.: RCW 87.03.115.
Qualifications of voters and directors: RCW 87.03.045.

RCW 87.04.020 Director vacancies, how filled.

Vacancies in the representation of director divisions on the board of directors of the irrigation district shall be filled by appointment of an elector of the division concerned, in the same manner and for the same time as provided by law for the filling of vacancies on the board of directors of irrigation districts generally.

[1961 c 192 § 2; 1939 c 13 § 2; RRS § 7505-5b.]

Notes:

Directors--Vacancies, how filled: RCW 87.03.081.

RCW 87.04.030 New district to be divided by county commissioners--Objections, denial, election.

When a new irrigation district comprising more than two hundred thousand acres has been authorized, pursuant to law, the board of county commissioners shall, within thirty days from the canvassing of the returns, divide the district into director divisions equal to the number

of directors, and in the resolution organizing the district, they shall include an order designating the director divisions and describing the boundaries thereof. When a petition for the formation of a new irrigation district comprising less than two hundred thousand acres has been filed pursuant to law and said petition includes a request that the district be divided into director divisions, the board of county commissioners shall divide the district into director divisions as provided in this section unless objections to director divisions are made at the hearing held pursuant to RCW 87.03.020; and in the event objections to director divisions are made and not withdrawn, the board of county commissioners may deny the request for director divisions or if it determines that it is to the best interests of the district that director divisions be established, it may, in its order calling an election for organization of the district, include a separate proposition on the question of director divisions; and if a majority of the votes cast on said proposition are in favor of director divisions, then the resolution organizing the district shall include an order designating the director divisions and describing the boundaries thereof.

[1961 c 192 § 3; 1939 c 13 § 3; RRS § 7505-5c.]

RCW 87.04.040 Petition to divide or redivide.

Proceedings to divide or redivide a district comprising less than two hundred thousand acres into director divisions, or to redivide the director divisions heretofore established for districts comprising more than two hundred thousand acres, may be initiated by a petition filed with the county commissioners of the county in which the principal office of the district is situated. The petition shall designate the name of the district and pray that it be divided into director divisions, or that existing director divisions be redivided, and shall be signed by at least two-thirds of the directors of the district or in lieu thereof by at least twenty electors of the district. A petition to divide or redivide a district shall not be filed more than once in each five-year period except for redivisions necessitated by reason of a change in the total number of directors of the district.

[1961 c 192 § 4; 1939 c 13 § 4; RRS § 7505-5d.]

RCW 87.04.050 Redivision when number of directors changed or new lands included.

If the number of directors is changed for a district which is divided into director divisions or new lands outside of existing director divisions are included into a district but cannot be added to director divisions as provided in RCW 87.04.055 due to geographic limitations, a petition for redivision or addition shall be filed with the board of county commissioners by the directors of the district and all proceedings thereon shall be conducted in the manner as provided in RCW 87.04.060 and 87.04.070: PROVIDED, That even if objections are filed at the hearing on said petition, no election shall be held but the board of county commissioners shall make such division or addition that they determine to be fair and equitable to the electors of the district.

[1967 c 205 § 1; 1961 c 192 § 5; 1939 c 13 § 7; RRS § 7505-5g.]

RCW 87.04.055 Procedure for adding land to director divisions when new land included in district.

When land located outside existing director divisions is included in an irrigation district such land shall thereby be added to the nearest director division, except that where added lands are adjacent to two or more director divisions, the common boundary lines between the divisions shall be extended in a straight line so as to include the new lands in such divisions: PROVIDED, That where the provisions of this section cannot be applied due to geographic limitations, the procedures provided for in RCW 87.04.050 shall apply.

[1967 c 205 § 2.]

RCW 87.04.058 Application of RCW 87.04.030 through 87.04.055 following merger of minor irrigation district into major irrigation district.

RCW 87.04.030 through 87.04.055 do not apply to redividing a district immediately following a merger as provided in RCW 87.03.849.

[1993 c 235 § 9.]

RCW 87.04.060 Time for hearing on petition--Notice, contents.

Upon the filing of the petition the board of county commissioners shall fix a time and place for hearing thereon, which shall be not less than thirty days nor more than forty-five days from the date of filing, and shall cause notice thereof, stating the time, place, and general purpose of the hearing, to be published in a newspaper of general circulation in each county in which any of the lands of the district are situated, in at least three consecutive weekly issues; if there is no such newspaper published in a county, then in a newspaper of general circulation therein, designated by the county commissioner. The notice shall state the filing of the petition and its prayer, but need not describe with particularity the boundaries of the divisions recommended in the petition, and shall notify all electors of the district to appear at the time and place named in the notice to show cause, if any they have, why the district should not be divided or redivided into director divisions.

[1961 c 192 § 6; 1939 c 13 § 5; RRS § 7505-5e.]

Notes:

Official paper for publication: RCW 87.03.020.

RCW 87.04.070 Hearing--Order of denial or rejection--Election to divide or redivide.

At the hearing or adjournments thereof, which shall not be for more than sixty days in all, the board of county commissioners shall consider the petition and shall hear electors of the district for or against the division or redivision of director divisions and recommendations for the manner in which division should be made. If the board deems it against the best interests of the district to divide the district into director divisions or to redivide existing divisions, it shall order

the petition rejected, but if it deems it for the best interests of the district that the petition be granted, and if no elector of the district files cause in writing at said hearing why the petition should not be granted, or if having filed said cause in writing withdraws the same, the board shall enter an order dividing or redividing the district into the same number of director divisions as there are directors of the district, and designating the divisions and describing the boundaries thereof. The division to be made shall be such as the commissioners consider fair and equitable to the electors of the district. A copy of the commissioners' order shall be filed for record, without charge, with the auditor of each county in which any part of the district is situated, and thereafter the directors shall be elected or appointed as provided in this chapter. If any elector shall appear in person at said hearing and shall file cause in writing as aforesaid why the petition should not be granted and shall not withdraw the same, and if the board nevertheless deems it for the best interests of the district that the petition be granted, the board shall adopt a resolution to that effect and shall order an election held within the district on whether the district should be divided into director divisions or its existing director divisions be redivided, and shall fix the time thereof and cause notice to be published. The notice shall be given and the election conducted in the manner as for special elections on a bond issue of the district. The notice shall state the general plan of division or redivision but need not describe with particularity the boundaries of the proposed division or redivision. Such boundaries shall be described on the ballot. If the majority of votes cast at the election are in favor of dividing or redividing the district into director divisions, the board of county commissioners shall enter an order dividing or redividing the district into the same number of director divisions as there are directors of the district, and designating the divisions and designating the boundaries thereof. If a majority of the votes cast are against division or redivision into director districts, the board shall order the petition denied.

[1961 c 192 § 7; 1939 c 13 § 6; RRS § 7505-5f.]

RCW 87.04.080 Election of directors--Terms.

At the next general election of directors of a district which has been divided into director divisions, the electors of the first division shall select the director then to be elected on the board, and if more than one director is to be selected, the second division shall select one, and so on in numerical order, until, as the terms of incumbent directors expire, all the divisions are represented on the board, and thereafter directors shall be elected from the divisions in rotation, as their respective terms of office expire: PROVIDED, That if following the numerical order of director divisions will result in any year in one division having more than one director and one division having no director, then the numerical order of the divisions shall not be followed for the year or years in question but the electors of the next highest numbered division without representation on the board of directors shall select the director then to be elected on the board. If such a district is organized but has not yet held an annual election of officers, it shall, at its next annual election, select directors for three, two and one-year terms respectively, and if the district is managed by a board of three directors, the first division shall select a director for the three-year term, the second division shall select one for the two-year term, and the third division

shall select one for the one-year term, and thereafter their successors shall be elected for three-year terms, respectively. If the district has five directors, the first and second divisions shall each select a director for the three-year term, the third and fourth divisions shall each select one for the two-year term, and the fifth division shall select one for the one-year term, and thereafter their successors shall be elected for three-year terms respectively. If the district has seven directors, the first, second and third divisions shall each select a director for the three-year term, the fourth and fifth divisions shall each select a director for the two-year term, and the sixth and seventh divisions shall each select a director for the one-year term, and thereafter their successors shall be elected for three-year terms respectively.

[1961 c 192 § 8; 1939 c 13 § 8; RRS § 7505-5h.]

Notes:

Ballots, declaration of candidacy, nominating petitions: RCW 87.03.075.

Elections are governed by irrigation district laws: RCW 87.03.030.

RCW 87.04.090 Levy limitation until water received when federal works or contracts involved--Exception.

Lands in a district so divided into director divisions, which are to receive water from a system of works to be constructed by the federal government or under a contract between the district and the federal government shall not be assessed more than five cents an acre in any one calendar year until the secretary of the interior announces that water is ready for delivery to the land: PROVIDED, That this section shall not be applicable to districts comprising less than two hundred thousand acres.

[1969 ex.s. c 93 § 1; 1961 c 192 § 9; 1939 c 13 § 9; RRS § 7505-5i.]

Notes:

Assessment: RCW 87.03.240 through 87.03.305.

Board's powers and duties (contracts with state or United States): RCW 87.03.140.

RCW 87.04.100 Certain excess lands under federal contracts, assessment limitation--Exception.

Lands in such a district, which are designated as excess lands under the act of congress of May 27, 1937, and which have been subscribed by the owner thereof to the excess land contract, shall not be assessed more than above specified until after the date fixed in the contract for the sale of such excess lands, unless they have been sooner sold or the owner has sooner called for water thereon: PROVIDED, That this section shall not be applicable to districts comprising less than two hundred thousand acres.

[1961 c 192 § 10; 1939 c 13 § 10; RRS § 7505-5j.]

Notes:

Assessments: RCW 87.03.240 through 87.03.305.

RCW 87.04.900 Chapter supplemental to other laws--General repealer.

This chapter is intended, and shall be construed, to be supplemental to and shall become a part of the law relating to irrigation districts, and any act or part of the same inconsistent or in conflict with the provisions of this act or any part thereof are hereby repealed.

[1961 c 192 § 11; 1939 c 13 § 11; RRS § 7505-5k.]

RCW 87.04.910 Severability--1939 c 13.

Each section and provision of this chapter shall be considered separable from every other section and provision of the chapter, and should any section or provision thereof be held unconstitutional, the unconstitutionality of such section or provision shall not affect or impair the validity of the remainder of the chapter but in that event the unconstitutional section or provision shall be eliminated and the remainder of the chapter remain in full force and effect.

[1939 c 13 § 12; RRS § 7505-5l.]

**Chapter 87.06 RCW
DELINQUENT ASSESSMENTS**

Sections

87.06.010	Definitions.
87.06.020	Certificates of delinquency--Posting of certificates.
87.06.030	Title search to verify legal description of property.
87.06.040	Commencement of action to foreclose assessment liens--Notice and summons--Recording of notice of lis pendens.
87.06.050	Payment on certificate of delinquency before foreclosure.
87.06.060	Combining foreclosure proceedings--Irregularities or informalities in assessment role not illegal--Correction.
87.06.070	Sale of foreclosed property.
87.06.080	Notice of foreclosure sale--Conduct of sale--Remittal of excess moneys.
87.06.090	Treasurer's deed--Title free from certain encumbrances.
87.06.100	Required payments before acquisition at foreclosure sale--Acquisition by irrigation district--District's property stricken from tax rolls--Subsequent purchasers to pay assessments.
87.06.110	Combined foreclosure for district and county assessments.
87.06.120	Application of chapter to properties with assessments delinquent three or more years or acquired by the district under possibly legally defective proceedings.

Notes:

Lien of assessment: RCW 87.03.265.

RCW 87.06.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Date of delinquency" means the date when the assessment first became delinquent under chapter 87.03 RCW.

(2) "Description of property" means a legal description, the parcel number, tax number, or other description that sufficiently describes the property or specific parcel of land.

(3) "Minimum bid sheet" means the informational sheet which is prepared by the treasurer for use at the treasurer's sale and which contains a description of the various properties and the minimum bid required for each.

(4) "Party in interest" means an occupant of the property, the owner of record, and any other person having a financial interest of record in the property.

(5) "Treasurer" means the irrigation district treasurer. However, if the county treasurer acts as ex officio district treasurer in accordance with RCW 87.03.440, then "treasurer" means the county treasurer.

[1988 c 134 § 1.]

RCW 87.06.020 Certificates of delinquency--Posting of certificates.

(1) After thirty-six calendar months from the month of the date of delinquency, the treasurer shall prepare certificates of delinquency on the property for the unpaid irrigation district assessments, and for costs and interest. An individual certificate of delinquency may be prepared for each property or the individual certificates may be compiled and issued in one general certificate including all delinquent properties. Each certificate shall contain the following information:

(a) Description of the property assessed;

(b) Street address of property, if available;

(c) Years for which assessed;

(d) Amount of delinquent assessments, costs, and interest;

(e) Name appearing on the treasurer's most current assessment roll for the property; and

(f) A statement that interest will be charged on the amount listed in (d) of this subsection at a rate of twelve percent per year, computed monthly and without compounding, from the date of the issuance of the certificate and that additional costs, incurred as a result of the delinquency, will be imposed, including the costs of a title search;

(2) The treasurer may provide for the posting of the certificates or other measures designed to advertise the certificates and encourage the payment of the amounts due.

[1988 c 134 § 2.]

RCW 87.06.030 Title search to verify legal description of property.

The treasurer shall order a title search of the property for which a certificate of delinquency has been prepared to determine or verify the legal description of the property to be sold and parties in interest.

[1988 c 134 § 3.]

RCW 87.06.040 Commencement of action to foreclose assessment liens--Notice and summons--Recording of notice of lis pendens.

(1) After the completion of the title searches, the treasurer, in the name of the irrigation district, shall commence legal action to foreclose on the assessment liens. The treasurer shall give notice of application for judgment foreclosing assessment liens and summons to all parties in interest as disclosed by the title search. The treasurer may include in any notice any number of separate properties. Such notice and summons shall contain:

(a) A statement that the irrigation district is applying to superior court of the county in which the property is located for a judgment foreclosing the lien against the property for delinquent assessments, costs, and interest;

(b) The full name of the superior court in which the district is applying for the judgment; and for each property: The description of the property, the local street address (if any), and the name of each party in interest;

(c) A description of the lien amount due, which shall include the amount listed in RCW 87.06.020(1)(d), plus any costs and interest accruing since the date of preparation of the certificate of delinquency;

(d) A direction to each party in interest summoning the party to appear within sixty days after service of the notice and summons, exclusive of the day of the service, and defend the action or pay the lien amount due; and when service is made by publication, a direction summoning each party to appear within sixty days after the date of the first publication of the notice and summons, exclusive of the day of first publication, and defend the action or pay the amount due;

(e) A notice that, in case of failure to defend or pay the amount due, judgment will be rendered foreclosing the lien of the assessments, costs, and interest against the property; and

(f) The date, time, and place of the foreclosure sale as specified in the application for judgment.

(2) The treasurer shall record in the office of the auditor of the county in which the property is located a notice of lis pendens before commencing the service of the notice and summons.

(3) The notice and summons shall be served in a manner reasonably calculated to inform each party in interest of the foreclosure action. At a minimum, service shall be accomplished by either (a) personal service upon a party in interest, or (b) publication once in a newspaper of general circulation that is circulated in the area in which the property is located and mailing of notice by certified mail to the party in interest.

(4) It shall be the duty of the treasurer to mail a copy of the notice and summons, within fifteen days after the first publication or service thereof, to the treasurer of each county, city, or town within which any property involved in an assessment foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of any assessment lien sought to be foreclosed.

[1988 c 134 § 4.]

RCW 87.06.050 Payment on certificate of delinquency before foreclosure.

(1) Any party in interest of property for which a certificate of delinquency has been prepared, but against which a foreclosure judgment has not been entered, may pay to the treasurer, in person or by agent, the total amount of the assessment lien, as listed under RCW 87.06.020(1)(d), plus any additional costs and interest, including any title search costs. If a foreclosure judgment has been entered, then any party in interest may pay to the treasurer, in person or by agent, the lien amount for which the judgment has been rendered, so long as payment is received by the treasurer during regular business hours before the day of the foreclosure sale. The treasurer shall give a receipt for each payment received under this subsection.

(2) Upon receipt of payment under this section, the district shall abandon any foreclosure proceedings commenced against the property. If a notice of lis pendens has been filed with the county auditor, the treasurer shall record a release of lis pendens with the auditor.

[1988 c 134 § 5.]

RCW 87.06.060 Combining foreclosure proceedings--Irregularities or informalities in assessment role not illegal--Correction.

(1) The proceedings to foreclose the liens against all properties on a general certificate of delinquency or on more than one individual certificate may be brought in one action.

(2) No assessment, costs, or interest may be considered illegal because of any irregularity in the assessment roll or because the assessment roll has not been made, completed, or returned within the time required by law, or because the property has been charged or listed in the assessment roll without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment may invalidate or in any other manner affect the assessment thereof. Any irregularities or informality in the assessment roll or in any of the proceedings connected with the assessment or any omission or defective act of any officer or officers connected with the assessment may be, at the discretion of the court corrected, supplied, and made to conform to the law by the court. This section does not apply if the court finds that the failure to conform to the law unfairly affects parties in interest.

[1988 c 134 § 6.]

RCW 87.06.070 Sale of foreclosed property.

(1) If the court renders a judgment of foreclosure, the court shall direct the treasurer to proceed with the sale of the property and shall specify the minimum sale price below which the property is not to be sold.

(2) The treasurer shall sell the property to the highest and best bidder. All sales shall be made on Friday between the hours of nine a.m. and five p.m. at a location designated by the treasurer. However, sales not concluded on Friday shall be continued from day to day, Saturdays, Sundays, and holidays excluded, during the same hours until all properties are sold.

[1988 c 134 § 7.]

RCW 87.06.080 Notice of foreclosure sale--Conduct of sale--Remittal of excess moneys.

(1) The treasurer shall post notice of the foreclosure sale, at least ten days before the sale, at the following locations: At the courthouse of the county in which the property is located, at the district office, and at a public place in the district. The treasurer shall also publish, at least once and not fewer than ten days before the sale, the notice in any daily or weekly legal newspaper of general circulation in the district.

(2) The notice shall be in substantially the following form:

IRRIGATION ASSESSMENT JUDGMENT SALE

Public notice is hereby given that pursuant to judgment, rendered on, of the superior court of the county of in the state of Washington, that I shall sell the property described below, at a foreclosure sale beginning at (time), on (date), at (location), in the city of, and county of, state of Washington. This sale is made in order to pay for delinquent assessments, costs, and interest owed to The property will be sold to the highest and best bidder but bids will not be accepted for less than the minimum sale price set by the superior court. The minimum sale price is listed on the bid sheet, a copy of which is provided at the treasurer's office. Payment must be made at time of sale and must be by cash, bank cashier's check, or a negotiable instrument of equivalent security.

Description of property:

Interested parties and members of the public are invited to participate in this sale. This sale will not take place if by (time), on (date), the amount due, is paid in the manner specified by law.

.....
Treasurer for
Irrigation District
Date signed:

(3) The treasurer shall conduct the sale in conformance with the notice and this chapter. If the sale is conducted by the county treasurer, no county or district officer or employee may directly or indirectly be a purchaser. If the irrigation district treasurer conducts the sale, no officer or employee of the district may directly or indirectly be a purchaser.

(4) If the bid amount paid for the property is in excess of the lien amount for which the judgment has been rendered, plus any additional assessments, costs, and interest which have become due after the date of preparation of the certificate of delinquency and before the date of sale, then the excess shall be remitted, on application therefor, to the owner of the property. If no claim for the excess is received by the treasurer within three years after the date of the sale, the treasurer, at expiration of the three-year period, shall deposit the excess in the current expense fund of the district.

[1988 c 134 § 8.]

RCW 87.06.090 Treasurer's deed--Title free from certain encumbrances.

(1) The treasurer shall execute a treasurer's deed to any person who purchases property at the foreclosure sale. The deed shall vest title to the property therein described, without further acknowledgment or evidence of such conveyance, in the grantee or his or her heirs and assigns. The treasurer's deed shall be substantially in the following form:

TREASURER'S DEED

State of Washington

County of

This indenture, made this day of,,, between, as treasurer of irrigation district, state of Washington, party of the first part, and, party of the second part:

Witnesseth, that whereas, at the public sale of real property held on the day of,, pursuant to an irrigation assessment judgment entered in the superior court in the county of on the day of,, in proceedings to foreclose assessment liens upon real property and an order of sale duly issued by the court, duly purchased in compliance with the laws of the state of Washington, for and in consideration of the sum of dollars the following described real property, to wit: (Here place description of real property conveyed) and that has complied with the laws of the state of Washington necessary to entitle (him, her, or them) to a deed for the real property.

Now, therefore know ye, that, I, treasurer of said irrigation district of, state of Washington, in

consideration of the premises and by virtue of the statutes of the state of Washington, in such cases provided, do hereby grant and convey unto, his or her heirs and assigns, forever, the real property hereinbefore described, as fully and completely as said party of the first part can by virtue of the premises convey the same.

Given under my hand and seal of office this day of, A.D.

.
Treasurer for
Irrigation District

(2) The title shall be free from all encumbrances except for the following taxes and assessments if they are not due at the time of the foreclosure sale: Property taxes, drainage or diking district assessments, drainage or diking improvement district assessments, mosquito district assessments, and irrigation district assessments.

[1994 c 24 § 1; 1988 c 134 § 9.]

RCW 87.06.100 Required payments before acquisition at foreclosure sale--Acquisition by irrigation district--District's property stricken from tax rolls--Subsequent purchasers to pay assessments.

(1) Prior to the treasurer executing and conveying the deed, all persons or entities acquiring property at the foreclosure sale shall be required to pay the full amount of all assessments, costs, and interest for which judgment is rendered; and the full amount of the following if due at the time of the foreclosure sale: Property taxes, drainage or diking district assessments, drainage or diking district improvement assessments, irrigation district assessments, and costs and interests relating to such taxes or assessments. This subsection does not apply to the irrigation district's acquisition of property.

(2) At all sales of property, if no other bids are received, title to the property shall vest in the irrigation district and the district shall pay to the county any costs that may have been incurred by the county under this chapter for the foreclosure action. The district's acquisition of the title shall be as absolute as if the property had been purchased by an individual under the provisions of this chapter. The deed provided for in RCW 87.06.090 shall be conveyed to the irrigation district.

(3) All property deeded to the district under the provisions of this chapter shall be stricken from the tax rolls as district property and exempt from taxation and shall not be taxed while property of the district.

(4) If the irrigation district sells any property it has acquired under this chapter, then it shall not provide a deed to the purchaser until the purchaser pays all drainage or diking district

assessments, drainage or diking improvement district assessments, irrigation district assessments, property taxes, costs, and interest that were due at the time the irrigation district acquired title to the property.

[1988 c 134 § 10.]

RCW 87.06.110 Combined foreclosure for district and county assessments.

The board of directors of the irrigation district and the county treasurer may through the interlocal cooperation agreement act, chapter 39.34 RCW, choose to have one of the treasurers proceed with a combined foreclosure for all property taxes, irrigation assessments, and all costs and interest owing to both entities. Any such agreement shall include a specific statement as to which entity shall assume title if no bids are received equal to or greater than the amount listed on the minimum bid sheet. The agreement shall also clearly specify how any unclaimed excess funds from the sale will be divided between the county and the irrigation district.

[1988 c 134 § 11.]

RCW 87.06.120 Application of chapter to properties with assessments delinquent three or more years or acquired by the district under possibly legally defective proceedings.

(1) Except as provided in subsection (2) of this section, certificates of delinquency shall also be issued, and foreclosure proceedings instituted under this chapter, for properties for which assessments have been delinquent for a period of three or more years, if all or part of such period occurred before June 9, 1988. If foreclosure actions have been commenced but not completed under the law as it existed prior to June 9, 1988, the district shall abandon such actions and proceed against such properties under this chapter.

(2) Certificates of delinquency shall not be issued under this chapter for properties that have been sold (other than to the irrigation district) under foreclosure proceedings which occurred prior to June 9, 1988. This section does not apply to any foreclosure sale declared to be invalid by a court of competent jurisdiction or if district assessments again become delinquent after the date of sale.

(3) A certificate of delinquency may be issued, and foreclosure proceedings instituted, under this chapter for property acquired by an irrigation district under foreclosure proceedings which occurred prior to June 9, 1988, and which the district believes might be legally defective. "Acquired" as used in this subsection also includes the district's obtaining a certificate of sale under such foreclosure proceedings.

[1988 c 134 § 12.]

Chapter 87.19 RCW

REFUNDING BONDS--1923 ACT

Sections

87.19.005	Method not exclusive.
87.19.010	Refunding bonds authorized--Election.
87.19.020	Notice and conduct of election.
87.19.030	Form of bonds, interest, maturity, etc.
87.19.040	Bonds to be refunded in series.
87.19.050	Refunding bonds may be exchanged or sold--Record.

RCW 87.19.005 Method not exclusive.

In addition to any other method of refunding irrigation district bonds authorized by law, bonds heretofore or hereafter issued by any irrigation district in this state may be refunded in whole or in part in the manner hereinafter provided.

[1933 ex.s. c 11 § 1; 1923 c 161 § 1; RRS § 7434-1. Formerly RCW 87.19.060.]

Notes:

Validation--1933 ex.s. c 11: "Any and all proceedings heretofore had and any and all bonds heretofore authorized and issued to redeem or to refund unmatured bonds under the provisions of chapter 161, Laws of 1923, as amended by chapter 259, Laws of 1927, but without the unanimous consent of the holders of unmatured bonds to be refunded, are hereby validated and confirmed." [1933 ex.s. c 11 § 4.]

RCW 87.19.010 Refunding bonds authorized--Election.

Whenever the board of directors of any irrigation district shall deem it for the best interest of said district that any or all outstanding bonds of said district be refunded, they shall so declare by resolution duly adopted and recorded in the minutes of said board and shall, with the written approval of the state director of the department of ecology, submit the question to the legally qualified electors of said district at a general election or at a special election called for that purpose and if a majority of said electors voting at said election vote in favor thereof the directors of said district shall issue and exchange said bonds for those outstanding, or sell said bonds and retire said outstanding bonds. The bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 227; 1923 c 161 § 2; RRS § 7434-2.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.19.020 Notice and conduct of election.

The notice of election provided for in this chapter shall be given and the election held in all respects in accordance with RCW 87.03.200, except in each county with a population of one hundred twenty-five thousand or more, where the notice and election shall be held in the manner provided by law for such counties.

[1991 c 363 § 160; 1923 c 161 § 6; RRS § 7434-6.]

Notes:

Purpose--Captions not law--1991 c 363: See notes following RCW 2.32.180.
Elections by lesser constituencies--Special elections: RCW 29.13.020.
Times for holding elections and primaries: Chapter 29.13 RCW.

RCW 87.19.030 Form of bonds, interest, maturity, etc.

(1) Said bonds shall be issued in series and in denominations of not less than one hundred dollars nor more than one thousand dollars. The first series shall mature not later than ten years and the last series not later than forty years. Each series shall be numbered from one, up consecutively, shall bear the date of their issue, and shall bear interest at any rate or rates as authorized by the board of directors of said district, payable semiannually on the first day of January and July of each year, and the principal and interest may be made payable at the office of the county treasurer of the county in which the office of the board of directors is situated, or at any fiscal agency of the state of Washington. Said bonds shall be negotiable in form and the bonds shall be signed by the president and secretary of the board of directors of said district and the seal of said district, affixed. The signatures of the president and secretary may, however, appear by lithographic facsimile. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 228; 1970 ex.s. c 56 § 96; 1969 ex.s. c 232 § 55; 1923 c 161 § 3; RRS § 7434-3.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.
Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.
Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.
Facsimile signatures: RCW 39.44.100.

RCW 87.19.040 Bonds to be refunded in series.

Where the bonds to be refunded are serial bonds and not subject to call, the refunding bonds or any part of the same may be issued in such series as the board of directors of the district shall deem necessary to take up the series or any part thereof to be refunded, and shall be dated as of the maturity of the series or any part of the same to be refunded. The election aforesaid shall be sufficient authority for the directors to issue sufficient bonds to retire the entire outstanding issue of bonds to be refunded, but none of said refunding bonds shall be signed before the date of their issue, and until signed shall be deposited and kept in the office of the county treasurer; with the consent of the holders of all or any portion of the outstanding bonds of any issue the directors may retire all or any portion of such bonds before their maturity and may issue refunding bonds for that purpose.

[1933 ex.s. c 11 § 3; 1927 c 259 § 2; 1923 c 161 § 5; RRS § 7434-5.]

RCW 87.19.050 Refunding bonds may be exchanged or sold--Record.

Bonds issued under and by virtue of this chapter may be exchanged for outstanding bonds at not less than the par value of the bonds refunded or may be sold at not less than ninety percent of their par value, and all money derived from the sale of such bonds shall be applied to the redemption of any or all of the outstanding bonds of said district to be refunded and any such outstanding bonds so refunded shall be endorsed in red ink "Refunded Bonds" and filed and preserved for one year and then destroyed by the county treasurer in the presence of witnesses: and the secretary of said district and the county treasurer of said county shall keep a record of such bonds so refunded and shall note the date of the refunding and the date of the destruction of the refunded bonds and in whose presence they were destroyed.

[1933 ex.s. c 11 § 2; 1923 c 161 § 4; RRS § 7434-4.]

**Chapter 87.22 RCW
REFUNDING BONDS--1929 ACT**

Sections

87.22.010	Refunding authorized.
87.22.020	When proceedings may be instituted.
87.22.030	Petition--Contents.
87.22.040	Schedule of maximum benefits.
87.22.050	Hearing, time and place of.
87.22.060	Notice--Service.
87.22.065	Notice--Contents.
87.22.070	Hearing--Decree.
87.22.080	Benefits, how determined--Dismissal--Continuance--Waiver.
87.22.085	Irrigable acreage, how determined.
87.22.090	Appellate review.
87.22.100	Final judgment conclusive.
87.22.105	Final judgment conclusive--Exception.
87.22.110	Transcript to other counties.
87.22.120	Election--Question to electors.
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87.22.280	Judicial confirmation.
87.22.900	Severability--1929 c 120.
87.22.910	Construction--Chapter additional method.

RCW 87.22.010 Refunding authorized.

Any or all bonds heretofore issued by any irrigation district in this state may be refunded as hereinafter provided.

[1929 c 120 § 1; RRS § 7530-1. FORMER PART OF SECTION: 1929 c 120 § 40; RRS § 7530-40, now codified as RCW 87.22.910.]

RCW 87.22.020 When proceedings may be instituted.

Before any proposition for the issuance of limited liability refunding bonds, as provided for in this chapter, of an irrigation district in this state shall be submitted to the electors thereof, the board of directors of said district shall at their option have authority, upon the written consent of the owners of at least fifty-one percent of the face value of the bonds proposed to be refunded, and upon the written approval of the state department of ecology, and of the owners of fifty-one percent of the acreage of the land within the district, to institute proceedings in the superior court of the proper county to determine the irrigable acreage of the lands which shall be subject to assessment for the payment of said refunding bonds and the interest thereon, and to determine the maximum benefits to be received by said lands from said proposed refunding bonds, in the manner herein provided.

[1983 c 167 § 229; 1929 c 120 § 2; RRS § 7530-2.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.22.030 Petition--Contents.

The said board of directors shall institute such proceedings by filing a petition in the superior court of the county in which the greater part of the lands in the district are situated. Said petition shall give the name of the district, shall set out the nature of its water rights and the general character of its irrigation works and distribution system, shall state the amount, maturity schedule of minimum annual installments of principal and maximum interest rate of the

proposed refunding bonds, shall state the approximate irrigable acreage in the district and the probable approximate aggregate annual income therefrom during the life of the proposed refunding bonds, shall recite that the required consent of the owners of the bonds to be refunded has been obtained and shall state such other matter, if any, the said board of directors may deem pertinent to the proceedings, shall pray for the determination of the irrigable acreage and of the maximum benefits aforesaid and shall be signed and verified by the president of the said board of directors.

[1983 c 167 § 230; 1929 c 120 § 3; RRS § 7530-3.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.22.040 Schedule of maximum benefits.

There shall accompany said petition as an exhibit thereto a schedule of maximum benefits and of irrigable acreage for all the respective lands in the district. Such schedule shall contain in appropriate columns the name of the person to whom such tract of real property was assessed and the description of said property according to the district assessment roll last equalized, in a third column with appropriate heading shall be specified after each said description of land the maximum benefit to be received from the proposed refunding bond issue with the maximum benefits segregated into its three component parts--(1) the amount required to pay the lands' proportional part of the principal of the bonds; (2) the amount required to pay the lands' proportional part of the interest over the term of the bonds; (3) the amount of benefits in excess of the lands' proportional part of the principal of the bonds and the interest over the term of the bonds; and in another appropriately specified column shall be stated after each tract the irrigable acreage thereof which will be assessed for payment of the proposed refunding bonds. Said schedule shall be signed by the secretary of the district.

[1931 c 42 § 1; 1929 c 120 § 4; RRS § 7530-4.]

RCW 87.22.050 Hearing, time and place of.

Upon the filing of said petition with the schedule of irrigable acreage and maximum benefits, the court shall fix a time and place for hearing the same and shall order the secretary of the district to give and publish a notice of said hearing. Said hearing may be held at the place fixed in the order and may be adjourned to a place certain in any county in which any lands within the district are situated, and may be continued from time to time and adjourned from county to county for the convenience of landowners and other interested persons.

[1929 c 120 § 5; RRS § 7530-5.]

Notes:

Official paper for publication: RCW 87.03.020.

RCW 87.22.060 Notice--Service.

The notice of said hearing shall be given and published in the same manner, except as herein otherwise provided, and for the same length of time that a notice of a special election to determine whether the bonds of the district shall be issued is required to be given and published.

[1929 c 120 § 6; RRS § 7530-6. FORMER PART OF SECTION: 1929 c 120 § 7; RRS § 7530-7, now codified as RCW 87.22.065.]

Notes:

Bonds, election for, etc. (notice): RCW 87.03.200.

RCW 87.22.065 Notice--Contents.

Said notice shall state that the district (naming it) proposes to issue and dispose of a refunding bond issue specifying the amount; that proceedings have been instituted in the superior court of the state of Washington in and for the specified county to determine the maximum benefits to be received by the lands within the operation of said district from the issuance and disposal of said proposed bond issue, and further to determine the irrigable acreage which will be assessed for the payment of said bonds, shall state that a schedule of the lands involved together with a statement of the amount of maximum benefits received by the amount of irrigable acreage in each respectively, is on file in said proceedings and may be inspected by any interested person, shall state the time and place fixed for the hearing of the petition and shall state that any person interested in such proceedings may on or before the day fixed for said hearing file his written objections thereto with the clerk of said court, or he will be forever bound by such orders as the court shall make in such proceedings.

[1929 c 120 § 7; RRS § 7530-7. Formerly RCW 87.22.060, part.]

RCW 87.22.070 Hearing--Decree.

At the time and place stated in the notice of said hearing, the court shall consider said petition and shall receive such pertinent evidence as may be offered in support thereof or against the same, shall enter a decree fully determining the maximum benefits received by and the irrigable acreage in, the several tracts of land involved as shown by the schedule and as prayed for in said petition. Said action shall be an equitable one in rem and the court shall have full authority to make and issue any and all necessary orders and to do any and all things proper or incidental to the exercise of its jurisdiction in this connection. At said hearing the matters set forth in said petition and accompanying schedule shall be presumed to be true and correct in the absence of sufficient evidence to the contrary.

[1929 c 120 § 8; RRS § 7530-8.]

Notes:

Refunding bonds--Form--Manner of payment--Interest rate (decree may determine): RCW 87.22.150.

RCW 87.22.080 Benefits, how determined--Dismissal--Continuance--Waiver.

The maximum benefits accruing to the several tracts of land in the district from the proposed refunding bond issue shall be considered as new and independent of that accruing from the bonds to be refunded and in determining the maximum benefits as prayed for in said petition, the court shall not be limited to a consideration of the enhancement of market value of the lands involved arising immediately from the issuance and disposal of the proposed refunding bonds but shall have authority to consider such benefits as shall accrue to said lands from the plan of financing provided by the proposed bonds and from the continued operation of the irrigation system under the administration of the district during the life of said refunding bonds and any other benefits that may accrue. If the court finds that the aggregate amount of said maximum benefits shall not equal at least double the amount of the principal of the proposed refunding bonds, to which shall be added the interest computed at the rate specified in the refunding bonds, it shall enter a decree dismissing the proceedings and the district shall have no authority to issue the proposed refunding bonds until a satisfactory decree has been obtained under the provisions of this chapter: PROVIDED, That nothing herein contained shall be construed to prevent the district from continuing the hearing for the purpose of modifying the proposed refunding bond plan or for the purpose of otherwise meeting the objection of the court, nor shall the dismissal of the proceeding be in anywise prejudicial to the institution of a subsequent action for the same purpose; AND PROVIDED FURTHER, That nothing herein contained shall be construed to prevent the court from entering a decree upon stipulation of the holders of the bonds to be refunded to waive their right to part of the indebtedness represented by the bonds to be refunded, so that the proposed refunding bond issue comes within the statutory requirements as to maximum benefits, or to accept refunding bonds based on a lesser aggregate maximum benefit than that required by the statute.

[1931 c 42 § 2; 1929 c 120 § 9; RRS § 7530-9. FORMER PART OF SECTION: 1929 c 120 § 10; RRS § 7530-10, now codified as RCW 87.22.085.]

RCW 87.22.085 Irrigable acreage, how determined.

In determining the irrigable acreage as provided herein, the court shall consider all lands included in the district capable of being used for agricultural purposes, provided that no lands shall be found to be irrigable which are not irrigable from the plan of the irrigation works of the district; and provided that nothing herein contained shall be construed to prevent a reconsideration of the irrigability of lands found nonirrigable upon the modification or enlargement of the irrigation system whereby said lands at first found nonirrigable may be irrigated by the district system.

[1929 c 120 § 10; RRS § 7530-10. Formerly RCW 87.22.080, part.]

RCW 87.22.090 Appellate review.

Appellate review of the judgment entered in said proceedings may be sought in the same manner as in other cases in equity.

[1988 c 202 § 88; 1971 c 81 § 173; 1929 c 120 § 11; RRS § 7530-11.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 87.22.100 Final judgment conclusive.

The judgment of the court determining maximum benefits and the irrigable acreage in such proceedings, unless appealed from within the time prescribed by law, and upon final judgment on appeal, shall be conclusive, except as herein otherwise provided, upon and against each and every owner of said bonds issued as proposed and upon and against every tract of land in the district, upon and against those owning the same or having any interest therein, including minors, insane persons, those convicted of crime as well as those free from disability, and upon and against those who may have appeared in said proceedings.

[1929 c 120 § 12; RRS § 7530-12. FORMER PART OF SECTION: 1929 c 120 § 13; RRS § 7530-13, now codified in RCW 87.22.105.]

RCW 87.22.105 Final judgment conclusive--Exception.

Said judgment shall be final and conclusive upon and against all lands in the district on appeal as aforesaid, except as to the particular tract or tracts involved in the appeal.

[1929 c 120 § 13; RRS § 7530-13. Formerly RCW 87.22.100, part.]

RCW 87.22.110 Transcript to other counties.

A transcript of so much of the judgment in said proceedings as pertain to the lands situated in each county other than the one in which the proceedings were instituted shall be certified by the clerk of the court and mailed to the county clerk of each of said other counties respectively for record among the recorded judgments therein.

[1929 c 120 § 14; RRS § 7530-14.]

RCW 87.22.120 Election--Question to electors.

Upon final determination of maximum benefits and irrigable acreage aforesaid, the board of directors of the district shall submit to the electors of the district possessing the qualifications prescribed by the irrigation district law the question whether refunding bonds of the district in amount and of the maturity proposed by said board shall be issued and exchanged for outstanding bonds as herein provided.

[1929 c 120 § 15; RRS § 7530-15. FORMER PART OF SECTION: 1929 c 120 § 16; RRS § 7530-16, now codified as RCW 87.22.125.]

Notes:

Qualification of voters and directors: RCW 87.03.045.

RCW 87.22.125 Election--Procedure.

Except as herein otherwise specifically provided said election shall be called, noticed, conducted and the results thereof determined in the same manner and by the same officials as that provided by law for the calling, noticing, conducting and canvassing of original bond elections in irrigated districts.

[1929 c 120 § 16; RRS § 7530-16. Formerly RCW 87.22.120, part.]

Notes:

Bond elections: RCW 87.03.200.

RCW 87.22.130 Election--Notice, contents.

The notice of said election shall specify the time and place of the election, the amount of the proposed refunding bonds, the maturity, the schedule of the minimum annual payments of the principal thereof and the maximum annual rate of interest said bonds shall bear, as approved by the court in the decree determining maximum benefits and irrigable acreage.

[1929 c 120 § 17; RRS § 7530-17.]

RCW 87.22.140 Election--Majority vote affirmative, procedure.

If a majority of the votes cast at said election are in favor of the proposed refunding issue the board of directors shall thereupon have authority to cause refunding bonds of the district in the amount and on the basis of the plan of payment and rate of interest proposed, to be issued and exchanged as herein provided.

[1929 c 120 § 18; RRS § 7530-18. FORMER PART OF SECTION: 1929 c 120 § 19; RRS § 7530-19, now codified in RCW 87.22.145.]

RCW 87.22.145 Exchange of bonds.

Refunding bonds provided for under this chapter may be exchanged for any or all of the bonds to be refunded on such basis as may be agreed upon between the board of directors of the district and the bond owners: PROVIDED, That said refunding bonds shall not be issued in a greater sum than the total aggregate face value of the bonds to be refunded.

[1983 c 167 § 231; 1929 c 120 § 19; RRS § 7530-19. Formerly RCW 87.22.140, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.22.150 Form of bonds--Manner of payment--Interest rate.

(1) Said refunding bonds shall be issued in such denominations as the board shall determine, but in the same denominations so far as practicable as the bonds to be refunded and

shall mature at the date specified in the notice of election but not in any event later than thirty years from the date thereof, and shall be payable in minimum annual installments specified on a percentage basis and amortized to provide for full payment of the bonds with interest at maturity: PROVIDED, That in lieu of the annual payments of principal and semiannual payments of interest as provided in this chapter, the court may prescribe the form, manner of payment, and interest rate or rates of the refunding bonds, in the decree determining maximum benefits and irrigable acreage; and said decree may grant the district the right to pay at the date of any annual or semiannual payment, one or more next accruing annual or semiannual installments less the interest on that part of the principal thus paid in advance: AND PROVIDED, In all cases in which the court determines the form, manner of payment, and interest rate of the refunding bonds in the decree determining maximum benefits, all notices provided in this chapter and any other provision thereof, shall be given and construed in conformity with the terms and conditions of said bond prescribed in said decree. Such bonds may be in any registered form as provided for in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued in any registered form and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 232; 1970 ex.s. c 56 § 97; 1969 ex.s. c 232 § 56; 1931 c 42 § 3; 1929 c 120 § 20; RRS § 7530-20.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

Hearing--Decree: RCW 87.22.070.

RCW 87.22.160 Interest on unpaid bond installments--When payable.

All unpaid installments on account of the principal of said refunding bonds shall bear interest from the date of the bonds at a rate or rates as authorized by the board of directors of the district. Different installments of the principal of said bonds may bear different rates of interest if it is so provided in the bond plan. Interest shall be payable semiannually on the first day of January and July of each year.

[1970 ex.s. c 56 § 98; 1969 ex.s. c 232 § 57; 1929 c 120 § 21; RRS 7530-21. FORMER PART OF SECTION: 1929 c 120 § 22; RRS § 7530-22, now codified as RCW 87.22.165.]

Notes:

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 87.22.165 Bond payments, where payable.

Both principal and interest shall be made payable at the office of the county treasurer of the county in which the office of the board of directors of the district is situated.

[1929 c 120 § 22; RRS § 7530-22. Formerly RCW 87.22.160, part.]

RCW 87.22.170 Bond contents--Transferability--Priority.

Said bonds shall express upon their face that they were issued by authority of this chapter, stating its title and date of approval, that the district reserves the right to pay on account of the principal thereof annual installments at a greater rate than the minimum rate stated in the bonds, that said bonds are transferable only on the registration book of the county treasurer's office at which said bonds are payable; that any attempted transfer of said bonds not recorded in said registration book shall be void so far as the rights of the district are concerned and that said bonds are of equal priority, payable with interest on a pro rata basis from revenues derived from annual assessments levied against the irrigable benefited lands within the district.

[1929 c 120 § 23; RRS § 7530-23. FORMER PART OF SECTION: 1929 c 120 § 24; RRS § 7530-24, now codified as RCW 87.22.175.]

RCW 87.22.175 Bonds--Signature--Registration book.

Said bonds shall be signed by the president of the board and secretary of the district and the seal of the district shall be impressed thereon. The term "registration book" as used in chapter 87.22 RCW shall constitute the method of registration adopted in conformance with RCW 39.46.030.

[1983 c 167 § 233; 1929 c 120 § 24; RRS § 7530-24. Formerly RCW 87.22.170, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.22.190 Transfer on registration book required.

Said bonds shall be transferable only on the registration book and any attempted transfer of said bonds not recorded in said registration book shall be void so far as the rights of the district are concerned.

[1983 c 167 § 234; 1929 c 120 § 26; RRS § 7530-26. FORMER PART OF SECTION: 1929 c 120 § 27; RRS § 7530-27, now codified as RCW 87.22.195.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.22.200 Bonds of equal priority.

Said bonds shall be of equal priority and shall be paid on a pro rata basis, in proportion to their respective face values, PROVIDED, That for purposes of identification only said bonds may be numbered consecutively.

[1929 c 120 § 28; RRS § 7530-28.]

RCW 87.22.210 Payment to record owner.

Payment by the said county treasurer of any installment of or interest on said bonds, or

any of the same, to the recorded owner thereof as shown on said registration book shall constitute a valid payment, without surrender of said bonds or any of the same, provided that final payment on account of any bond shall not be made until and unless the same is surrendered.

[1929 c 120 § 29; RRS § 7530-29. FORMER PART OF SECTION: 1929 c 120 § 30; RRS § 7530-30, now codified as RCW 87.22.215.]

RCW 87.22.215 Payment to agent.

Any bondholder or group of bondholders shall have the right to request said county treasurer in writing to pay the interest and installments of principal of his or their bond or bonds to such agent as may be designated in said request and payment to said agent shall constitute a valid payment to the record owner or owners of said bond or bonds within the provisions of this chapter.

[1929 c 120 § 30; RRS § 7530-30. Formerly RCW 87.22.210, part.]

RCW 87.22.230 Assessments--Limitations.

No tract of land shall be assessed by the district during the life of the proposed bonds when issued for the purpose of paying the principal of or interest on said bonds in an aggregate amount in excess of double the amount determined in the decree fixing maximum benefits under subdivision (1) of RCW 87.22.040, together with the interest on the principal computed at the rates specified in the bond, and any assessment in excess thereof shall be void. In addition to its regular normal assessment for the principal or interest of said bonds, no tract of land shall be assessed in any one year to make up past or anticipated delinquencies of assessments or both levied or to be levied against the lands in the district for said purposes, in excess of fifty percent of its regular normal assessment for said bonds.

[1931 c 42 § 4; 1929 c 120 § 31; RRS § 7530-31.]

RCW 87.22.240 Assessments--Methods of payment.

The owner of any land within said irrigation district which shall be liable for payment of said refunding bonds shall have the right to pay the same in said annual or semiannual installments or to make payment at any time when installments are due as in this section provided: (1) To pay an amount equal to the amount fixed in said decree determining the maximum benefits under subdivisions (1) and (2) of RCW 87.22.040 or the amount of the unpaid balance of said sums if such payment is not made until one or more installments have been paid, together with the amount fixed by said decree under subdivision (1) of RCW 87.22.040, and thereafter no further assessment shall be levied against such tract of land; (2) to pay the amount of benefits fixed in the decree determining the maximum benefits under subdivision (1) of RCW 87.22.040 or the unpaid balance thereof if such payment is made after one or more installments shall have been paid, with interest on the amount paid to the time of making payment, and thereafter such lands shall not be subject to assessments except to meet delinquencies of

principal and/or interest on said bonds, for which purpose additional assessments shall be levied against said tract of land to an amount not exceeding the amount found in the decree fixing the maximum benefits under subdivision (1) of RCW 87.22.040; or (3) to pay any additional installments of the principal with interest accrued on the amount so paid at the time of the payment, and thereafter, in levying assessments against said tracts of land, said owner shall be given credit for such advance payment. The treasurer of the proper county shall have authority to receive for the benefit of the refunding bond fund of the district the payments herein authorized to be made.

[1931 c 42 § 5; 1929 c 120 § 32; RRS § 7530-32. FORMER PART OF SECTION: 1931 c 42 § 6; 1929 c 120 § 33; RRS § 7530-33, now codified as RCW 87.22.245.]

RCW 87.22.245 Assessments--Receipts.

In case the owner of any land within an irrigation district shall make payment in accordance with the second provision in RCW 87.22.240, the county treasurer shall issue to such landowner a receipt stating that such payments have been made and that such lands shall thereafter be subject only to the assessments provided for in accordance with such provisions; and, in case any landowner within such irrigation district shall make any payments in accordance with the third provision of RCW 87.22.240, the county treasurer shall issue to such landowner a receipt showing the payment of such installment or installments and stating that credit therefor is thereby given to such landowner as to apply to future installments.

[1931 c 42 § 6; 1929 c 120 § 33; RRS § 7530-33. Formerly RCW 87.22.240, part.]

RCW 87.22.250 Assessments--Payment in money only.

Full payment of the decreed maximum benefits accruing to any tract of land aforesaid can be made by the payment of money only and no sale of any tract of land on account of delinquent district assessments shall be construed as a satisfaction chargeable against the amount of maximum benefits decreed as accruing to said tract by reason of said refunding bonds.

[1929 c 120 § 34; RRS § 7530-34.]

RCW 87.22.260 Sale or lease of foreclosed land--Disposition of proceeds.

In any instance where an irrigation district having outstanding refunding bonds issued under the provision of this chapter, sells or rents a tract of land previously acquired by sale on account of delinquent district assessments, the proceeds of said sale or lease shall be distributed to the expense fund and the refunding bond fund of the district in proportion to the respective amounts of the district exactions made against said tract of land for the benefit of these two funds payable in the year in which the district assessment for which said tract was sold, became delinquent.

[1929 c 120 § 35; RRS § 7530-35.]

RCW 87.22.270 Excess in bond fund--Apportionment.

When the money in the refunding bond fund reaches an excess of ten percent of the amount necessary to meet the total aggregate minimum annual installment of the principal of said bonds and interest next payable, it shall be the duty of said treasurer to apportion said excess to the several bondholders on a pro rata basis in proportion to the par value of their respective bonds and include the same with the payments of the next annual installment of the principal of said bonds.

[1929 c 120 § 36; RRS § 7530-36.]

RCW 87.22.275 Rights of bond owners--Lien of bonds--Manner of payment.

Except as herein otherwise specifically provided, refunding bonds, authorized, issued and disposed of under the provisions of this chapter shall entitle the owners thereof to the same rights and privileges, shall constitute a lien on the same property and shall be paid in the same manner as the original bonds refunded by said bond issue, and said refunding bonds shall be retired by the exaction of annual assessments levied against all the lands in the district: PROVIDED, HOWEVER, That any lands in the district against which no benefits are determined by the decree determining maximum benefits may be excluded from the district in the same manner in which lands may now be excluded from the districts against which there are no bond issues, and said lands so excluded shall be forever free of the liens of said refunding bonds; AND PROVIDED FURTHER, That no assessments against any tract of land shall exceed the amount specified under RCW 87.22.230.

[1983 c 167 § 235; 1931 c 42 § 7; 1929 c 120 § 37; RRS § 7530-37. Formerly RCW 87.22.220.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.22.280 Judicial confirmation.

Proceedings had for the authorization, issuance and disposal of refunding bonds provided for herein may be considered, confirmed and approved by the court in proceedings authorized by the irrigation district act in the same manner and with the same effect, as proceedings had for authorization, issuance and disposal of other irrigation district bonds provided for by law, are considered, confirmed and approved.

[1929 c 120 § 38; RRS § 7530-38.]

Notes:

Proceedings for judicial confirmation: RCW 87.03.780 through 87.03.805.

RCW 87.22.900 Severability--1929 c 120.

If any section or provision of this chapter shall be adjudged to be invalid or

unconstitutional such adjudication shall not affect the validity of the chapter as a whole or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1929 c 120 § 39; RRS § 7530-39.]

RCW 87.22.910 Construction--Chapter additional method.

Nothing in this chapter contained shall be deemed or construed as abridging, enlarging or modifying any existing statute relating to refunding bonds of irrigation districts. This chapter is intended as an independent act providing an additional method for the issuance of refunding bonds of such districts.

[1929 c 120 § 40; RRS § 7530-40. Formerly RCW 87.22.010, part.]

**Chapter 87.25 RCW
CERTIFICATION OF BONDS**

Sections

87.25.010	Resolution to certify--Investigation.
87.25.020	Request for information--Compliance.
87.25.030	Transcript to attorney general--Report filed with secretary of state.
87.25.040	Contents of director's report.
87.25.050	Certificates to be attached to reports.
87.25.060	Supplemental report.
87.25.070	Form of secretary of state's certificate.
87.25.090	Expense to be paid by district.
87.25.100	Expenditures of bond proceeds--Employment and payment of attorneys.
87.25.120	Inspection of work as it progresses.
87.25.125	Certification in installments.
87.25.130	Forms prescribed.
87.25.140	Expenditures for construction--Approval--Budget.
87.25.900	Severability--1923 c 51.

RCW 87.25.010 Resolution to certify--Investigation.

Whenever the board of directors of any irrigation district, organized and existing under and pursuant to the laws of the state of Washington, shall by resolution declare that it deems it desirable that any contemplated or outstanding bonds of such district, including any of its bonds authorized but not sold, be certified under the provisions of this chapter, such board of directors shall thereupon file a certified copy of such resolution with the director of ecology. Such director on receipt of a certified copy of such resolution shall, without delay, make or cause to be made a full investigation of the affairs of the district.

[1988 c 127 § 49; 1923 c 51 § 1; RRS § 7432-1.]

RCW 87.25.020 Request for information--Compliance.

In connection with the investigation and report provided for in this chapter, the director of ecology is authorized and directed to make written request upon any state officer, institution or department for information, opinion or advice relative to any features of such investigation pertinent to the work of such officer or department. Upon receipt of such written request from said director, such officer or department shall, without delay, make such investigation as may be necessary and shall then furnish the said director with a report in writing giving the information, opinion or advice required by said director.

[1988 c 127 § 50; 1923 c 51 § 2; RRS § 7432-2.]

RCW 87.25.030 Transcript to attorney general--Report filed with secretary of state.

If, after the investigation herein provided for, the director finds that the project of the district is feasible, that the bond issue proposed to be certified is necessary and in sufficient amount to complete the improvement contemplated and that the district shows a clear probability of successful operation, he shall submit a complete transcript, to be furnished and certified by the district, of the proceedings relating to the organization and establishment of the district and relating to or affecting the validity of the bond issue involved, to the attorney general, for his written opinion as to the legality of the same. If the attorney general finds that any of the matters submitted in the transcript are not legally sufficient he shall so state in his opinion to the director of ecology. The district shall then be given an opportunity, if possible, to correct the proceeding or thing complained of to the satisfaction of the attorney general. If the attorney general finds that all the matters submitted in the transcript as originally submitted or as subsequently corrected are legally sufficient said director shall thereupon file his report with the secretary of state and forward a copy to the secretary of the district, to be kept among the records of the district.

[1988 c 127 § 51; 1923 c 51 § 3; RRS § 7432-3.]

RCW 87.25.040 Contents of director's report.

Said report filed with the secretary of state shall contain conclusions upon the following points:

- (1) The supply of water available for the project and the right of the district to so much water as may be needed.
- (2) The nature of the soil as to its fertility and susceptibility to irrigation, the probable amount of water needed for its irrigation and the probable need of drainage.
- (3) The feasibility of the district's irrigation system and of the specific unit for which the bonds under consideration are desired, whether such system and unit be constructed, projected or partially completed; and the sufficiency of the amount of the proposed bond issue to complete the improvement contemplated.

(4) The reasonable market value of the water, water rights, canals, reservoirs, reservoir sites and irrigation works owned by such district or to be acquired or constructed by it with the proceeds of any such bonds.

(5) The reasonable market value of the lands included within the district.

(6) The plan of operation and maintenance used or contemplated by the district.

(7) The method of accounting employed or proposed to be employed by the district.

(8) Any other matter material to the investigation.

[1923 c 51 § 4; RRS § 7432-4.]

RCW 87.25.050 Certificates to be attached to reports.

Attached to said report of said director shall be the following:

(1) A certificate signed by the director of ecology certifying to the amount and sufficiency of water rights available for the project.

(2) A certificate signed by a soil expert of the Washington State University, certifying as to the character of the soil and the classification of the lands in the district.

(3) A certificate signed by the director of ecology approving the general feasibility of the system of irrigation.

(4) A certificate signed by the attorney general of the state of Washington approving the legality of the organization and establishment of the district and the legality of the bond issue offered for certification.

[1988 c 127 § 52; 1977 ex.s. c 169 § 112; 1923 c 51 § 5; RRS § 7432-5.]

Notes:

Severability--Nomenclature--Savings--1977 ex.s. c 169: See notes following RCW 28B.10.016.

RCW 87.25.060 Supplemental report.

When the proposed bond issue has been finally approved by the director, he shall file a supplemental report with the secretary of state giving the numbers, date or dates of issue and denominations of said bonds which shall then be entitled to certification as herein provided.

[1923 c 51 § 6; RRS § 7432-6.]

RCW 87.25.070 Form of secretary of state's certificate.

All bonds issued by any eligible district availing itself of the provisions of this chapter shall, before sale by the district, have attached thereto the certificate of the secretary of state, essentially in the following form:

Olympia, Washington,(Insert date). . . .

I,, secretary of state of the state of Washington, do hereby certify that the above named district has been investigated

certified as in this chapter provided, the director of ecology shall make or cause to be made, from time to time, at the expense of the district, such inspection of the work as may be necessary to enable the said department to know that the plans approved by the director are being carried out without material modification, unless such modification has been approved by the director.

[1988 c 127 § 56; 1923 c 51 § 10; RRS § 7432-10.]

RCW 87.25.125 Certification in installments.

Whenever the survey, examinations, drawings, and plans of an irrigation district, and the estimate of cost based thereon, shall provide that the works necessary for a completed project shall be constructed progressively over a period of years in accordance with a plan or schedule adopted by resolution of the board of directors of the district, it shall not be necessary for the secretary of state to certify at one time all of the bonds that have been voted for the said completed project; but such bonds may be certified from time to time, when approved by the director of ecology, as needed by the district. If the secretary of state shall certify all of the bonds necessary for the said completed project, even if said project is to be constructed progressively over a period of years in accordance with the aforesaid resolution of the board of directors, the bonds so voted and certified shall only be sold after prior written approval of said director.

[1988 c 127 § 57; 1923 c 51 § 11; RRS § 7432-11. Formerly RCW 87.25.080.]

RCW 87.25.130 Forms prescribed.

Districts coming within the provisions of this chapter shall prepare and maintain all records of their operation and proceedings upon forms prescribed by the director of ecology.

[1988 c 127 § 58; 1923 c 51 § 12; RRS § 7432-12.]

RCW 87.25.140 Expenditures for construction--Approval--Budget.

When the bonds of any district have been certified as provided herein, it shall be unlawful for the district, during the life of said bonds to expend any money or incur any obligation for construction purposes without the written approval of the director of ecology, nor shall such district issue and sell any bonds not certified as herein provided, and the district shall annually at such time as said director shall prescribe, prepare and file with the director, on forms furnished by that officer, a budget of its contemplated expenditures for maintenance and operation during the ensuing year.

[1988 c 127 § 59; 1923 c 51 § 13; RRS § 7432-13. Formerly RCW 87.25.110.]

RCW 87.25.900 Severability--1923 c 51.

If any section or provision of this chapter shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the chapter as a whole or any

section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1923 c 51 § 14; RRS § 7432-14.]

Chapter 87.28 RCW
REVENUE BONDS FOR WATER, POWER, DRAINS, ETC.

Sections

87.28.005	"County treasurer," "treasurer of the county," defined.
87.28.010	Revenue bonds authorized.
87.28.015	Interest bearing warrants authorized--Form, covenants, issuance and sale.
87.28.020	Form and terms of bonds.
87.28.030	Bonds payable only from special funds--Lien on revenues.
87.28.035	Determining amount payable into special funds.
87.28.040	Bonds do not constitute general debt of district.
87.28.070	Sale of bonds.
87.28.090	Board to set rates to provide necessary revenues.
87.28.100	Fixed share of revenues must be paid into special fund.
87.28.103	Election on proposed bond issue--Exception--Consent of state.
87.28.108	Payment of bonds--Covenants for securing authorized--Scope.
87.28.110	Payment of bonds.
87.28.120	Objects executed by resolution--Determining legality of proceedings.
87.28.150	Refunding revenue bonds authorized--Revenue bond redemption fund established--Use.
87.28.200	Utility local improvement districts--Authorized--Special assessments--Limitations.
87.28.210	Utility local improvement districts--Conversion of local improvement districts to.

RCW 87.28.005 "County treasurer," "treasurer of the county," defined.

As used in this chapter, in accordance with RCW 87.03.440, the term "county treasurer" or "treasurer of the county" or other reference to that office means the treasurer of the district, if the district has designated its own treasurer, unless the context clearly requires otherwise.

[1979 ex.s. c 185 § 17.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.010 Revenue bonds authorized.

The board of directors of any irrigation district in this state which is furnishing or may furnish irrigation water, domestic water, electric power, drainage or sewerage services for which rates or tolls and charges are imposed or contract payments made, or any combination of such services, shall have authority to issue and sell bonds of the district payable from revenues derived from district rates or tolls and charges or contract payments for such service or services, and to pledge such revenues from one or more of such services for the payment and retirement of bonds issued for irrigation water, domestic water, electric power, and drainage or sewer

improvements: PROVIDED, That nothing in this section shall authorize a district which is not on March 8, 1973, engaged in providing electrical service permission to pledge revenue from water and sewer service to support the issuance of revenue bonds for the acquisition or construction of electrical power facilities other than those authorized by RCW 87.03.015(1), as now or hereafter amended.

[1979 ex.s. c 185 § 8; 1973 c 74 § 1; 1949 c 57 § 1; Rem. Supp. 1949 § 7434-10.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.015 Interest bearing warrants authorized--Form, covenants, issuance and sale.

Irrigation districts may also issue interest bearing warrants to provide interim financing pending the issuance of district revenue bonds. The items, form and content, and the manner of the issuance and sale of such interest bearing warrants as well as any covenants for the redemption of such warrants shall be established by resolution of the district's board of directors. Such warrants may be in any form, including bearer warrants or registered warrants as provided in RCW 39.46.030. Such warrants may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 236; 1979 ex.s. c 185 § 18.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.020 Form and terms of bonds.

(1) Said bonds shall be in such form as the board of directors shall determine; shall be in bearer form or registered as to principal or interest or both as provided in RCW 39.46.030, and may provide for conversion between registered and coupon bonds; shall be in such denominations, shall be numbered, shall bear such date and shall be payable at such time or times up to a maximum of not to exceed forty years as shall be determined by the board of directors; shall bear interest at such rate or rates, payable at such time or times as authorized by the board of directors; shall be payable at the office of the county treasurer of the county in which the principal office of the district is located or at such other place as the board of directors shall provide and specify in the bonds; shall be executed by the president of the board of directors and attested and sealed by the secretary thereof and may have facsimile signatures of the president and secretary imprinted on any interest coupons in lieu of original signatures and the facsimile seal of the district and the facsimile signature of either the president or the secretary on the bonds in lieu of a manual signature. Said bonds may provide that the same or any part thereof at the option of the board of directors may be redeemed in advance of maturity on any interest payment date upon the terms and conditions established by the board, may include in the amount of the issue funds for the purpose of paying interest on the bonds during the period of construction of the facility being financed by the proceeds of the bonds, and may include in the

amount of the issue funds for the purpose of establishing, maintaining, or increasing reserves in the manner, for the purposes, and subject to the restrictions set forth in RCW 39.44.140.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 237; 1979 ex.s. c 185 § 9; 1973 c 74 § 2; 1970 ex.s. c 56 § 99; 1969 ex.s. c 232 § 58; 1949 c 57 § 2; Rem. Supp. 1949 § 7434-11.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

Facsimile signatures: RCW 39.44.100.

RCW 87.28.030 Bonds payable only from special funds--Lien on revenues.

The board of directors of the issuing district shall have authority and is required to create a special fund or funds to be carried in said county treasurer's office for the account of the district for the sole purpose of paying the interest and principal of such bonds. The board of directors of the issuing district shall obligate and bind the district to set aside and pay into such special fund or funds a fixed proportion, or any fixed amount of and not exceeding a fixed proportion of, or a fixed amount or amounts without regard to any fixed proportion of the gross revenues from the charges made by the district for the irrigation water, domestic water, the electric power, drainage, or sewer service, or any combination of such services as the case may be, for which the bonds are issued, and such bonds and the interest thereon shall be payable only out of such special fund or funds but shall be a lien and charge against all revenues received for the service or services the revenues of which are pledged to such fund or funds and payments received from any utility local improvement district or districts pledged to secure such bonds, subject only to operating and maintenance expenses of such service.

[1979 ex.s. c 185 § 10; 1973 c 74 § 3; 1949 c 57 § 3; Rem. Supp. 1949 § 7434-12.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.035 Determining amount payable into special funds.

In creating such special fund or funds the board of directors of the district shall have due regard for the cost of the operation and maintenance of the district system required by the district to furnish said irrigation water, domestic water, electric power, drainage, or sewer service, as the case may be, and shall not set aside into such special fund a greater amount or proportion of the revenue of such service or services, than, in its judgment, will be available over and above such cost of maintenance and operation and the amount or proportion, if any, of the revenue previously pledged to such special fund or funds.

[1979 ex.s. c 185 § 11; 1949 c 57 § 4; Rem. Supp. 1949 § 7434-13. Formerly RCW 87.28.080.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.040 Bonds do not constitute general debt of district.

Any such bonds, and interest thereon, issued against a special fund as herein provided shall be a valid claim of the owner thereof only as against said special fund or funds and its fixed proportion or amount of the revenue pledged to such fund or funds and shall not constitute a general indebtedness against the issuing irrigation district. Each such bond shall state upon its face that it is payable from a special fund or funds only, naming the special fund or funds and the resolution creating the fund or funds.

[1983 c 167 § 238; 1979 ex.s. c 185 § 12; 1949 c 57 § 5; Rem. Supp. 1949 § 7434-13a.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.070 Sale of bonds.

(1) Such revenue bonds shall be sold in such manner as the board of directors shall deem for the best interests of the irrigation district, either at public or at private sale and at any price and at any rate or rates of interest, but if the board of directors shall dispose of said bonds in exchange for construction of improvements or for materials, such bonds shall not be disposed of for less than par for value received by the district.

(2) Notwithstanding subsection (1) of this section, such bonds may be sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 239; 1970 ex.s. c 56 § 100; 1969 ex.s. c 232 § 59; 1949 c 57 § 6; Rem. Supp. 1949 § 7434-14.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 87.28.090 Board to set rates to provide necessary revenues.

The board of directors of any irrigation district issuing such revenue bonds shall provide for revenues by fixing rates and charges for furnishing the service involved as the board shall deem necessary, in the manner provided by law and as fixed by resolution, the total revenues to be so estimated and determined as to be sufficient to take care of costs of maintenance, operation interest and principal amortization requirements and other charges involved.

[1949 c 57 § 7; Rem. Supp. 1949 § 7434-15.]

Notes:

Assessments and levies: RCW 87.03.240 through 87.03.305.

RCW 87.28.100 Fixed share of revenues must be paid into special fund.

When a special fund has been created and bonds have been issued as herein provided, the fixed proportion or amount of the revenues pledged to the payment of the bonds and interest shall be set aside and paid into the special fund monthly as collected, as provided in the resolution creating the fund, and in case any irrigation district shall fail thus to set aside and pay said fixed proportion or amount as aforesaid, the owner of any bond against the special fund may bring appropriate court action against the district and compel such setting aside and payment.

[1983 c 167 § 240; 1979 ex.s. c 185 § 13; 1949 c 57 § 8; Rem. Supp. 1949 § 7434-16.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.103 Election on proposed bond issue--Exception--Consent of state.

When the directors of the district have decided to issue revenue bonds as herein provided, they shall call a special election in the irrigation district at which election shall be submitted to the electors thereof possessing the qualifications prescribed by law the question whether revenue bonds of the district in the amount and payable according to the plan of payment adopted by the board and for the purposes therein stated shall be issued. Said election shall be called, noticed, conducted and canvassed in the same manner as provided by law for irrigation district elections to authorize an original issue of bonds payable from revenues derived from annual assessments upon the real property in the district: PROVIDED, That the board of directors shall have full authority to issue revenue bonds as herein provided payable within a maximum period of forty years without a special election: AND PROVIDED, FURTHER, That any irrigation district indebted to the state of Washington shall get the written consent of the director of the department of ecology prior to the issuance of said revenue bonds.

[1979 ex.s. c 185 § 14; 1949 c 57 § 9; Rem. Supp. 1949 § 7434-17. Formerly RCW 87.28.050.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

Bonds, election for, etc.: RCW 87.03.200.

Qualification of voters: RCW 87.03.045.

RCW 87.28.108 Payment of bonds--Covenants for securing authorized--Scope.

The board of directors may make such covenants as it may deem necessary to secure and guarantee the payment of the principal of and interest on revenue bonds of the district, including but not being limited to covenants for: The establishment and maintenance of adequate reserves to secure or guarantee the payment of such principal and interest; the protection and disposition of the proceeds of sale of such bonds; the use and disposition of the gross revenues of the service or services of the district providing revenues for the payment of such bonds and any additions or betterments thereto or extensions thereof; the use and disposition of any utility local improvement district assessments; the creation and maintenance of funds for renewals and replacements of the service or services providing revenues for the payment of such bonds; the

establishment and maintenance of rates and charges adequate to pay principal and interest of such bonds and to maintain adequate coverage over debt service; the maintenance, operation, and management of the service or services providing revenues for the payment of such bonds and the accounting, insuring, and auditing of the business in connection therewith; the terms upon which such bonds or any of them may be redeemed at the election of the district; limitations upon the right of the district to dispose of its service or services providing revenues for the payment of such bonds or any part thereof; the appointment of trustees, depositories, and paying agents to receive, hold, disburse, invest, and reinvest all or any part of the income, revenue, and receipts of the district; and the board of directors may make such other covenants as it may deem necessary to accomplish the most advantageous sale of such bonds. The board of directors may also provide that revenue bonds payable out of the same source or sources may later be issued on a parity with any revenue bonds being issued and sold.

[1979 ex.s. c 185 § 21.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.110 Payment of bonds.

Said county treasurer shall have authority to pay said bonds and any appurtenant coupons in accordance with their terms from any moneys on hand in said special fund and when said bonds with interest have been fully paid, any moneys remaining in the fund shall be transferred to the expense fund of the district and the special fund closed.

[1983 c 167 § 241; 1949 c 57 § 11; Rem. Supp. 1949 § 7434-19.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.28.120 Objects executed by resolution--Determining legality of proceedings.

The board of directors of the issuing district shall have full authority by resolution to carry out the objects of this chapter in accordance with the provisions hereof and the same shall be liberally construed. The court shall have full jurisdiction under the irrigation district law to examine and determine the legality of the proceedings held to authorize and dispose of such revenue bonds, in the same manner and with the same legal effect as that provided in the case of other bonds of the district.

[1949 c 57 § 12; Rem. Supp. 1949 § 7434-20. Formerly RCW 87.28.120 and 87.28.130.]

Notes:

Bonds: RCW 87.03.200 through 87.03.235.

RCW 87.28.150 Refunding revenue bonds authorized--Revenue bond redemption fund established--Use.

The board of directors of any irrigation district may, by resolution, without submitting

the matter to the voters of the district, provide for the issuance of refunding revenue bonds to refund one or more of the following: Outstanding assessment bonds, revenue bonds, contracts with the United States or state of Washington, or any part thereof, and all outstanding local improvement district bonds, at maturity thereof, or before maturity thereof if they are subject to call for prior redemption or if all of the owners thereof consent thereto. The refunding bonds shall be issued in the manner and for the purposes set forth in chapter 39.53 RCW.

Whenever district bonds or contracts payable in whole or part from assessments have been refunded pursuant to this section, all assessments remaining unpaid shall thereafter when collected be paid into the revenue bond redemption fund established for payment of the refunding revenue bonds, and the cash balances, if any, in the reserve or guaranty funds for such refunded bonds and the proceeds received from any other assets owned by such funds shall be used in whole or in part as a reserve or guaranty fund for the refunding revenue bonds or be transferred in whole or in part to any other funds of the district as the board of directors may determine. In the event that any warrants are outstanding against the local improvement guaranty fund of the district at the time of the issuance of such refunding revenue bonds, said bonds shall be issued in an amount sufficient also to fund and pay such outstanding warrants.

[1983 c 167 § 242; 1979 ex.s. c 185 § 22.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.200 Utility local improvement districts--Authorized--Special assessments--Limitations.

Any irrigation district shall have the power to establish utility local improvement districts within its territory and to levy special assessments within such utility local improvement districts in the same manner as provided for irrigation district local improvement districts: PROVIDED, That it must be specified in any petition for the establishment of a utility local improvement district that the sole purpose of the assessments levied against the real property located within the utility local improvement district shall be the payment of the proceeds of those assessments into the revenue bond fund for the payment of revenue bonds, that no warrants or bonds shall be issued in any such utility local improvement district, and that the collection of interest and principal on all assessments in such utility local improvement district, when collected, shall be paid into the revenue bond fund.

[1979 ex.s. c 185 § 19.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

RCW 87.28.210 Utility local improvement districts--Conversion of local improvement districts to.

The board of directors of any irrigation district may by resolution convert any then existing local improvement district into a utility local improvement district at any time prior to

the adoption of a resolution approving and confirming the initial assessment roll of such local improvement district. The resolution so converting the local improvement district shall provide for the payment of the special assessments levied in that district into the special fund established or to be established for the payment of revenue bonds issued to defray the cost of the local improvement district.

[1979 ex.s. c 185 § 20.]

Notes:

Effective date--Severability--1979 ex.s. c 185: See notes following RCW 87.03.013.

Chapter 87.48 RCW
INDEMNITY TO STATE ON LAND SETTLEMENT CONTRACTS

Sections

87.48.010	Contracts for indemnity authorized.
87.48.020	Approval of contract--Execution--State obligation to enter into land settlement contract with federal government.
87.48.030	Assessments--Indemnity fund--Transfer to maintenance fund, when.
87.48.040	Estimate of expenses and losses--Payment.

RCW 87.48.010 Contracts for indemnity authorized.

Any irrigation district by and through its board of directors is hereby authorized and shall have the power to enter into a contract with the state of Washington whereby it shall agree to repay to the state of Washington any expenses incurred by the state of Washington and to indemnify the state of Washington against any and all losses and damages which the state of Washington may suffer, under any contract between the state of Washington and the United States relating to land settlement in said district. This chapter shall apply to all irrigation districts and shall not be otherwise construed.

[1925 ex.s. c 34 § 1; RRS § 7525-1.]

RCW 87.48.020 Approval of contract--Execution--State obligation to enter into land settlement contract with federal government.

When any such irrigation district shall have duly executed and tendered to the state of Washington the contract of indemnity as it is herein empowered to do, the director of ecology is hereby authorized, empowered and required to sign and execute such contract on behalf of the state of Washington. After having received any such contract of indemnity from any such irrigation district the said director of ecology is hereby authorized, empowered and required to enter into a contract on behalf of the state of Washington with the United States relating to the land settlement in such district if such contract shall be presented, or tendered by the United States, which contract, if entered into on or before June 30, 1926, shall have the same terms and

provisions of that certain contract submitted to the state of Washington under authority of the act of congress approved March 3rd, 1925, entitled "An Act making appropriations for the Department of the Interior for the fiscal year ending June 30, 1926, and for other purposes." PROVIDED, That the liability of the state of Washington to the United States under such contract, if entered into on or before June 30, 1926, shall be limited to three hundred thousand dollars and be subject to appropriation therefor being made by the legislature. PROVIDED, FURTHER, That the said director of ecology or any other officer of the state of Washington shall not enter into any such contract with the United States after June 30, 1926, unless and until any such contract shall have been presented to the legislature by the governor through the director of ecology and approved by a joint resolution of the legislature, which resolution shall be passed by a constitutional majority of both branches of the legislature by roll call.

[1988 c 127 § 60; 1925 ex.s. c 34 § 2; RRS § 7525-2.]

RCW 87.48.030 Assessments--Indemnity fund--Transfer to maintenance fund, when.

Any such irrigation district which shall have entered into any such contract of indemnity with the state of Washington is hereby empowered and shall annually be required to levy assessments against all the property within said district from time to time in such amounts as shall enable it to reasonably anticipate and promptly comply with its said contract with the state of Washington. Such assessments shall be levied and be payable at the time and in the manner that its regular assessments are made and shall have the same validity, force and effect as assessments for any other purposes. Such assessments shall be levied for and shall be paid into a fund to be known as "The Indemnity Fund" and such fund shall not be used for any purpose other than to fulfill its obligations under its indemnity contract with the state of Washington. PROVIDED, That when all expenses, losses or damages for which the district may become liable to the state of Washington under RCW 87.48.010 shall have been paid to the state of Washington any money then remaining in "The Indemnity Fund" shall be transferred to the maintenance fund of said district.

[1925 ex.s. c 34 § 3; RRS § 7525-3.]

RCW 87.48.040 Estimate of expenses and losses--Payment.

When the state of Washington shall be required to make any payment or expend any money in the performance of any such contract entered into with the United States, an estimate of the amount of expenses likely to be incurred in such performance, together with an estimate of future losses or damages that may occur under such contract shall be made by the director of ecology, who shall thereupon return a statement thereof to such district, and the board of directors of such district shall from time to time as required by the director of ecology levy against all the property within said district such assessments as may be necessary to repay to the state of Washington such estimated expenses, losses and damages. PROVIDED, If such district has no money in the "The Indemnity Fund" to repay such expenses when the same shall be incurred or to pay such losses and damages as the same shall accrue it shall be the duty of the

board of directors to cause warrants of the district to be issued in payment of such indebtedness, which warrants shall bear interest at a rate determined by the board and be paid from moneys paid into the indemnity fund by assessments levied as hereinbefore provided.

[1988 c 127 § 61; 1981 c 156 § 32; 1925 ex.s. c 34 § 4; RRS § 7525-4.]

Chapter 87.52 RCW DISSOLUTION OF DISTRICTS WITHOUT BONDS

Sections

87.52.001 Actions subject to review by boundary review board.

1897 ACT

87.52.010 Dissolution authorized.

87.52.015 Petition.

87.52.030 Election--Ballots--Qualified electors.

87.52.040 Vote required--Petition to court--Notice and publication of hearing--Court order.

87.52.060 Board of directors as trustees--Duties--Records to be delivered to clerk.

1939 ACT

87.52.070 Dissolution when not brought under irrigation for twenty years.

87.52.080 Petition.

87.52.090 Election--Procedure when three-fifths vote for disorganization.

87.52.150 Disposal of real property--Right of adjacent owners.

Notes:

Dissolution of inactive special purpose districts: Chapter 36.96 RCW.

RCW 87.52.001 Actions subject to review by boundary review board.

Actions taken under chapter 87.52 RCW may be subject to potential review by a boundary review board under chapter 36.93 RCW.

[1989 c 84 § 67.]

1897 ACT

RCW 87.52.010 Dissolution authorized.

Any irrigation district, organized and existing by virtue of laws of this state, which has no bonded indebtedness outstanding, may be disorganized and its business and affairs liquidated and wound up in the manner hereinafter provided.

[1897 c 79 § 1; RRS § 7526. FORMER PART OF SECTION: 1897 c 79 § 2; RRS § 7527, now codified as RCW

87.52.015.]

RCW 87.52.015 Petition.

A petition signed by one-third or more holders of title or evidence of title to lands within said district who shall be qualified electors thereof, reciting the fact that said district has no bonded indebtedness and praying that said district be disorganized under the provisions of RCW 87.52.010 through 87.52.060, shall be delivered to the secretary of the board of directors of said district or to one of the directors thereof.

[1897 c 79 § 2; RRS § 7527. Formerly RCW 87.52.010, part.]

RCW 87.52.030 Election--Ballots--Qualified electors.

Upon the delivery of said petition the board of directors of said irrigation district shall, at their next succeeding regular monthly meeting, order an election, the date of which election shall be within twenty days from the date of said meeting of the board of directors and which election shall be conducted as other elections of irrigation districts are conducted. At said election the qualified electors of said irrigation district shall cast ballots which shall contain the words "Disorganize, Yes," or "Disorganize, No." No person shall be entitled to vote at any election held under the provisions of RCW 87.52.010 through 87.52.060 unless he is a qualified voter under the election laws of the state, and holds title or evidence of title to land in said district.

[1897 c 79 § 3; RRS § 7528. FORMER PART OF SECTION: 1939 c 149 § 3, part; RRS § 7527-3, part, now codified in RCW 87.52.090.]

Notes:

Irrigation district elections: RCW 87.03.030 through 87.03.110.

Voter registration: Chapter 29.07 RCW.

RCW 87.52.040 Vote required--Petition to court--Notice and publication of hearing--Court order.

If three-fifths of the votes cast at any election under the provisions of RCW 87.52.010 through 87.52.060 shall contain the words "Disorganize, Yes," then the board of directors shall present to the superior judge of the county in which said irrigation district is located an application for an order of said superior court that such irrigation district be declared disorganized and dissolved, and that its affairs be liquidated and wound up, as provided for in RCW 87.52.010 through 87.52.060, and reciting that at an election of such irrigation district, held as provided in RCW 87.52.010 through 87.52.060, three-fifths of the votes cast contained the words "Disorganize, Yes," and such petition shall be certified to by the directors of said district. They shall also file with said superior court a statement, sworn to by the directors of said irrigation district, showing all outstanding indebtedness of said irrigation district, or if there be no such indebtedness, then the directors shall make oath to that effect. Notice of said application shall be given by the clerk, which notice shall set forth the nature of the application, and shall

specify the time and place at which it is to be heard, and shall be published in a newspaper of the county printed and published nearest to said irrigation district, once each week for four weeks, or if no newspaper is published in the county, by publication in the newspaper nearest thereto in the state. At the time and place appointed in the notice, or at any other time to which it may be postponed by the judge, he shall proceed to consider the application, and if satisfied that the provisions of RCW 87.52.010 through 87.52.060 have been complied with he shall enter an order declaring said irrigation district dissolved and disorganized.

[1897 c 79 § 4; RRS § 7529. Formerly RCW 87.52.040 and 87.52.050. FORMER PART OF SECTION: 1939 c 149 § 3, part; RRS § 7527-3, part, now codified in RCW 87.52.090.]

RCW 87.52.060 Board of directors as trustees--Duties--Records to be delivered to clerk.

Upon the disorganization of any irrigation district under the provisions of RCW 87.52.010 through 87.52.060, the board of directors at the time of the disorganization shall be trustees of the creditors and of the property holders of said district for the purpose of collecting and paying all indebtedness of said district, in which actual construction work has been done, and shall have the power to sue and be sued. It shall be the duty of said board of directors, and they shall have the power and authority, to levy and collect a tax sufficient to pay all such indebtedness, which tax shall be levied and collected in the manner prescribed by law for the levying and collection of taxes of irrigation districts. Any balance of moneys of said district remaining over after all outstanding indebtedness and the cost of the proceedings under RCW 87.52.010 through 87.52.060 have been paid shall be divided and refunded to the assessment payers in said irrigation district, to each in proportion to the amount contributed by him to the total amount of assessments collected by said district. Said board of directors shall report to the court from time to time as the court may direct, and upon a showing to the court that all indebtedness has been paid, an order shall be entered discharging said board of directors. Upon the entry of such order said board of directors and all the officers of said district shall deliver over to the clerk of said court all books, papers, records and documents belonging to said district, or under their control as officers thereof: PROVIDED, That nothing herein contained shall be construed to validate or authorize the payment of any indebtedness of said district exceeding the legal limitation of indebtedness specified by law for irrigation districts; or any indebtedness contracted by such irrigation district or its officers without lawful authority.

[1897 c 79 § 5; RRS § 7530.]

Notes:

Assessments, levy and collection of taxes: RCW 87.03.240 through 87.03.305.

Powers as to incurring indebtedness: RCW 87.03.475.

1939 ACT

RCW 87.52.070 Dissolution when not brought under irrigation for twenty years.

Any irrigation district of the state of Washington, now existing or hereafter organized, which has no bonded indebtedness outstanding, and which has been in existence for more than twenty years without having secured the irrigation of any of its lands, may be disorganized and its business and affairs liquidated and wound up in the manner hereinafter provided.

[1939 c 149 § 1; RRS § 7527-1. Formerly RCW 87.52.020, part.]

RCW 87.52.080 Petition.

A petition signed by twenty-five or more holders of title or evidence of title to lands within said district who shall be qualified electors, reciting the fact that said district has no bonded indebtedness, has been in existence for more than twenty years, and has secured no irrigation for any of its lands, and praying that said district be disorganized under the provisions of RCW 87.52.070 through 87.52.090, shall be delivered to the secretary of the board of directors of said district or to one of the directors thereof.

[1939 c 149 § 2; RRS § 7527-2. Formerly RCW 87.52.020, part.]

RCW 87.52.090 Election--Procedure when three-fifths vote for disorganization.

Upon the delivery of said petition, as aforesaid, the board of directors of said district, the secretary thereof, and all other officials provided by law, shall call, notice, conduct and canvass an election, and if three-fifths of the votes cast at said election are in favor of the disorganization of the district, shall proceed with the disorganization of the district, all in the manner, with the same powers and with the same force and effect and in accordance with RCW 87.52.030 through 87.52.060.

[1939 c 149 § 3; RRS § 7527-3. Formerly RCW 87.52.030, part and 87.52.040, part.]

RCW 87.52.150 Disposal of real property--Right of adjacent owners.

See RCW 87.03.820.

**Chapter 87.53 RCW
DISSOLUTION OF DISTRICTS WITH BONDS**

Sections

87.53.001	Actions subject to review by boundary review board.
87.53.010	Dissolution authorized--Consent of bondholders recorded.
87.53.020	Bondholders' consent necessary--Offer to buy district property.
87.53.030	Petition for dissolution.
87.53.040	Election to be called.
87.53.050	Manner of calling, noticing, conducting election--Ballot--Qualification of electors.

87.53.060	Election returns, effect--Records to auditor.
87.53.070	Transcript of proceedings--Financial statement.
87.53.080	Proceedings docketed in court--Notice to file claims--Claims barred, when.
87.53.090	Determination of claims--Court order--Appeal.
87.53.100	Trustee--Appointment--Compensation--Bond.
87.53.110	Sale of district assets.
87.53.120	Report of sale--Rights of purchasers.
87.53.130	Order of dissolution--Effect.
87.53.140	Assessments for unpaid obligations.
87.53.150	State's consent to dissolution.
87.53.200	Disposal of real property--Right of adjacent owners.

Notes:

Dissolution of inactive special purpose districts: Chapter 36.96 RCW.

RCW 87.53.001 Actions subject to review by boundary review board.

Actions taken under chapter 87.53 RCW may be subject to potential review by a boundary review board under chapter 36.93 RCW.

[1989 c 84 § 68.]

RCW 87.53.010 Dissolution authorized--Consent of bondholders recorded.

An irrigation district may be dissolved and its affairs liquidated as herein prescribed. If there are outstanding bonds of the district the acknowledged uniform consent in writing of at least two-thirds in amount of the holders of the bonds must be recorded in the office of the auditor of the county in which the district board has its office.

[1951 c 237 § 1. Prior: 1899 c 102 §§ 1, 2; RRS §§ 7531, 7532.]

Notes:

Reviser's note: For prior laws on this subject see 1899 c 102; RRS §§ 7531-7543.

RCW 87.53.020 Bondholders' consent necessary--Offer to buy district property.

The acknowledged uniform written consent of one hundred percent of the holders of bonds may provide for cancellation of part of the bonds and for the manner and terms of payment of the balance. The bondholders may also make a firm offer for all property and rights of the district, except property in the district sold for taxes and district assessments, to be paid for by turning over for cancellation an appropriate amount in bonds with accrued interest.

[1951 c 237 § 2.]

RCW 87.53.030 Petition for dissolution.

At least one-third of the electors of the district shall sign and file with the auditor a petition, reciting the substance of the uniform text of the bondholders' consent, that the consent

has been filed, and praying that the district be dissolved and its affairs liquidated.

[1951 c 237 § 3. Prior: 1899 c 102 § 3; RRS § 7533.]

RCW 87.53.040 Election to be called.

The board of commissioners of the county shall at their present or next regular meeting, call an election to submit to the electors of the district the question of whether the district shall be so dissolved. They shall direct the auditor to give notice of the election and shall appoint the election officials.

[1951 c 237 § 4. Prior: 1899 c 102 § 5; RRS § 7535.]

RCW 87.53.050 Manner of calling, noticing, conducting election--Ballot--Qualification of electors.

The election shall be called upon the same notice and conducted in like manner as other elections of the district: PROVIDED, That when the bondholder's consent to dissolution provides for an adjustment of the bonded debt and/or the terms and method of its payment the notice of election shall recite the substance thereof.

The ballot shall contain the words "For dissolution, Yes" and "For dissolution, No." No person not a qualified elector under the general election laws and a freeholder of the district shall be deemed a qualified elector under this chapter.

[1951 c 237 § 5. Prior: 1899 c 102 § 4; RRS § 7534.]

Notes:

District elections: RCW 87.03.030 through 87.03.110.

Qualification of voters: RCW 87.03.045.

RCW 87.53.060 Election returns, effect--Records to auditor.

The election officials shall file with the auditor the returns within ten days of the election, and at their next meeting the commissioners shall canvass the returns, and if a majority of the votes cast favor dissolution, the commissioners shall declare the election carried. All records of the district shall, upon demand, be delivered to the auditor.

[1951 c 237 § 6. Prior: 1899 c 102 § 6; RRS § 7536.]

RCW 87.53.070 Transcript of proceedings--Financial statement.

The auditor shall deliver to the county clerk a certified copy of the transcript of the proceedings of the commissioners on the matter together with a statement of the district's cash assets, segregated as to the bond fund and the total of all other funds, and a statement of the debts of the district as they appear on the records, taking into account any reduction in bond debt offered by the bondholders in their consent to dissolution; also a general inventory of the district

property segregated only as to main classes, together with any offer for same submitted in the bondholders' consent to dissolution.

[1951 c 237 § 7. Prior: 1899 c 102 § 7; RRS § 7537.]

RCW 87.53.080 Proceedings docketed in court--Notice to file claims--Claims barred, when.

The clerk shall docket the proceedings entitled "In the matter of the dissolution of irrigation district," and the court shall direct the clerk to give notice thereof. The notice shall contain a general statement of the nature of the proceedings, and notify all persons having claims against the district to present them on or before a day specified therein, and shall be published once a week for at least six weeks in a newspaper of general circulation in the county. Any claim not so filed shall be barred.

[1985 c 469 § 91; 1951 c 237 § 8. Prior: 1899 c 102 § 8; RRS § 7538.]

Notes:

Official paper for publication: RCW 87.03.020.

RCW 87.53.090 Determination of claims--Court order--Appeal.

If the court finds that the provisions of this chapter have been complied with, it shall then determine the validity and amount of the claims so filed. No claim barred by the statute of limitations shall be allowed. It shall separately determine the validity and amount of outstanding bonds with accrued interest, making allowances for any offer of adjustments contained in the bondholders' consent to dissolution, and shall order that all cash in the district's bond fund together with the proceeds from a sale of all the property and rights of the district shall be first applied to the redemption of outstanding bonds with interest; that other cash funds of the district be applied on payment of valid unsecured claims, and the remainder on the redemption of any balance of outstanding bonds with interest. The court shall further order that in the event the district's cash funds together with proceeds from the sale of district property and rights shall prove insufficient to discharge all valid obligations of the district, one or more annual assessments shall be made against the assessable property in the district, as herein provided, sufficient in amounts to discharge all valid debt. The district or any person affected by the judgment may appeal therefrom within ten days of the entry of judgment.

[1951 c 237 § 9. Prior: 1899 c 102 § 9; RRS § 7539.]

RCW 87.53.100 Trustee--Appointment--Compensation--Bond.

Upon the entry of final judgment, the court shall issue an order appointing a trustee for the district and shall deliver to him a certified copy of the order. The court shall fix the compensation of the trustee and the amount of his bond to be obtained at the cost of the district.

[1951 c 237 § 10. Prior: 1899 c 102 § 10, part; RRS § 7540, part.]

RCW 87.53.110 Sale of district assets.

The trustee shall give notice that all the property and rights of the district, except property in the district sold for taxes or district assessments, will be sold pursuant to order of the court. The notice shall be given in the same manner and for the same time as for sale of real property on execution, except that it need not be posted.

The sale shall be made at public auction at the front door of the courthouse and may be adjourned from time to time not exceeding three weeks in all, by public announcement at the time and place of the sale.

Any claim established by the previous judgment of the court or any securities of the district may be accepted at face value on the purchase price: PROVIDED, That any offer made in the bondholders' written consent to dissolution shall be considered a bid and shall be accepted in the absence of a better offer. No bid shall be considered nor shall any sale be made for less than all the property and rights of the district. The trustee shall forthwith disburse the cash funds of the district in accordance with the order of the court.

[1951 c 237 § 11. Prior: 1899 c 102 § 10, part; RRS § 7540, part.]

Notes:

Executions: Chapter 6.17 RCW.

RCW 87.53.120 Report of sale--Rights of purchasers.

The trustee shall file with the clerk a report of the disposition made of the cash funds and of the sale and if the court finds the sale was fairly conducted, it shall enter an order confirming the sale, and the trustee shall execute and deliver to the purchaser an instrument conveying to him all property and rights of the district, free from all claims of the district or its creditors, which shall entitle the purchaser to immediate possession.

[1951 c 237 § 12. Prior: 1899 c 102 § 11; RRS § 7541.]

RCW 87.53.130 Order of dissolution--Effect.

Upon verification of the disposition of the cash funds and confirmation of the sale the court shall enter an order dissolving the district and discharging the trustee, and a certified copy of the order shall be recorded in the office of the auditor. Thereupon the district shall cease to exist, except for the purpose of collecting its indebtedness. All records of the proceedings shall be delivered to the auditor.

[1951 c 237 § 13. Prior: 1899 c 102 § 13; RRS § 7543.]

RCW 87.53.140 Assessments for unpaid obligations.

Upon the dissolution of the district the county commissioners shall determine from the records the remaining bond and other indebtedness of the district, and shall determine the proper

number of annual assessments, not over five, necessary to discharge the debt. They shall cause the county assessor to prepare the annual assessment roll for the lands in the district, based upon the acreages shown on the last district assessment roll. The commissioners shall levy annual assessments, not exceeding five, upon all property in the district assessed for the bond fund on the district's last assessment roll and according to the ratios of benefits there shown, sufficient to pay any remaining claims, including bonds. They shall levy and equalize the assessments, after the same notice of hearing as are required of district directors on irrigation assessments. The county auditor shall perform the duties of the secretary of the district and the county treasurer shall be ex officio treasurer of the district and shall collect the assessments. In all other respects the general irrigation district laws shall govern.

Any funds remaining after all assessments have been collected and all indebtedness and costs liquidated shall be paid over to the bondholders in cases where they have accepted a compromise settlement. Otherwise the surplus shall be distributed as by law provided.

[1951 c 237 § 14. Prior: 1899 c 102 § 12; RRS § 7542.]

Notes:

General irrigation district laws: Chapter 87.03 RCW.

RCW 87.53.150 State's consent to dissolution.

Whenever any bonds of the district are held in the state reclamation revolving account, and, in the opinion of the director of ecology, the district is or will be unable to meet its obligations, and that the state's investment can be best preserved by the dissolution of the district the director may give his consent to dissolution under such stipulations and adjustments of the indebtedness as he deems best for the state.

[1988 c 127 § 62; 1951 c 237 § 15.]

RCW 87.53.200 Disposal of real property--Right of adjacent owners.

See RCW 87.03.820.

**Chapter 87.56 RCW
DISSOLUTION OF INSOLVENT DISTRICTS**

Sections

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Notes:

Dissolution of inactive special purpose districts: Chapter 36.96 RCW.

RCW 87.56.001 Actions subject to review by boundary review board.

Actions taken under chapter 87.56 RCW may be subject to potential review by a boundary review board under chapter 36.93 RCW.

[1989 c 84 § 69.]

RCW 87.56.010 When district insolvent--Election to dissolve.

In all instances where fifty percent of the acreage within an irrigation district has been sold to the district on account of delinquent district assessments, and more than one year has elapsed since the sale of said property to the district without redemption by the owners thereof, and the district is unable to raise sufficient revenue to meet its obligations when the same become due and payable, such district shall be deemed insolvent and the district board shall have authority to call an election in the district to determine whether the district shall discontinue operation and dissolve: PROVIDED, That in case there are bonds of the district outstanding,

written consent of the holders of at least fifty-one percent in amount of such outstanding bonds shall be obtained by the district board before calling said election: PROVIDED, FURTHER, That if any portion of such outstanding bonds are owned by the state of Washington the board of directors of such district shall give written notice to the director of ecology of the intention of the board of directors to call such election, and unless the director of ecology shall sign written objection to the calling of such election within ten days after the giving of such notice the state shall be deemed as consenting thereto.

Said election shall be called, shall be conducted and the results canvassed in the same manner substantially provided by law for a bond election in the district.

[1988 c 127 § 63; 1931 c 60 § 11; 1925 ex.s. c 124 § 1; RRS § 7543-1.]

Notes:

Bonds, election for: RCW 87.03.200.

RCW 87.56.020 Majority vote--Action for dissolution.

If a majority of the votes cast at said election is in favor of dissolution of the district, the district board shall institute an action in the superior court of the county in which the office of the board is located to determine the indebtedness of the district and to adopt a plan of appropriating the available resources of the district to the satisfaction of such indebtedness as in this chapter provided.

[1925 ex.s. c 124 § 2; RRS § 7543-2.]

RCW 87.56.030 Powers of court.

The superior court in the exercise of its jurisdiction in matters of this kind shall have full authority to determine the indebtedness of the district and to determine the status and priorities thereof in accordance with the laws of the state relating to irrigation districts, shall have power to apportion the obligation of such indebtedness against the district and the several lands included therein; the court may award process and cause to come before it all persons whom it may deem necessary to examine and have and cause to be issued all such writs as may be proper or necessary, and do all things proper or incidental to the exercise of such jurisdiction.

[1925 ex.s. c 124 § 3; RRS § 7543-3.]

RCW 87.56.040 Service of process.

Such action shall be one in rem and personal service of process shall not be required to be made on any interested person: PROVIDED, That the court shall be authorized in proper instances to order issuance and personal service of process specifying such time for appearance as the court shall require, AND PROVIDED FURTHER, That any owner of land within the district or any creditor of the district or their respective attorneys may file with the receiver provided for in this chapter, a written request that his name and address be placed on the

receiver's mailing list and thereafter the receiver shall mail to such person at his given address at least ten days' written notice of all subsequent hearings before the court. Personal service of said notice may be made in any instance in lieu of mailing at the option of the receiver.

[1925 ex.s. c 124 § 4; RRS § 7543-4.]

RCW 87.56.050 Complaint--Contents.

The complaint in said action shall recite the holding of the election and the result thereof and shall give in general terms a summary of the district assets and the amount and character of its obligations and the maturities thereof; shall state that the district desires to discontinue operation and dissolve its corporate existence and shall pray that the court take the necessary steps to effect such an object.

[1925 ex.s. c 124 § 5; RRS § 7543-5.]

RCW 87.56.060 Notice of hearing--Publication.

The court shall thereupon fix a time and place for a hearing of the complaint and notice of the hearing shall be published once a week for two successive weeks in a newspaper of general circulation in each county in which any lands in the district are located.

[1985 c 469 § 92; 1925 ex.s. c 124 § 6; RRS § 7543-6. FORMER PART OF SECTION: 1925 ex.s. c 124 § 7; RRS § 7543-7, now codified as RCW 87.56.065.]

RCW 87.56.065 Hearing--Decree--Receiver.

At the time and place fixed in said notice the court shall hear the objections of interested persons and shall determine whether the district is insolvent within the provisions of this chapter and whether the district shall be dissolved. If the court concludes that the district shall not dissolve, he shall so find and dismiss the action. If the court concludes that the district should be dissolved, he shall appoint a receiver with bond conditioned for faithful performance of his duties in such sum as the court shall determine, to take charge of the district assets and to perform such other duties as may be required by the court.

[1925 ex.s. c 124 § 7; RRS § 7543-7. Formerly RCW 87.56.060, part.]

RCW 87.56.070 Qualifications, duties, compensation of receiver.

The person appointed by the court as receiver shall not be financially interested in the affairs of the district and shall receive such compensation for his services as the court shall fix. The receiver, upon qualifying, shall under the direction of the court, have authority to maintain and operate the district irrigation system during the period of liquidation, to make all necessary contracts for and in behalf of the district, to sue and be sued in his official capacity, and shall upon written consent of any creditor, have full authority to represent said creditor and shall have power to hire such assistance as the court shall direct. Said receiver shall have authority upon

order of the court and upon such notice as the court shall fix to issue receiver's certificates which shall constitute a first lien upon the property of the district, and said receiver shall have full authority to execute all necessary instruments of conveyance and do all things necessary and expedient for the carrying out of this chapter.

[1925 ex.s. c 124 § 8; RRS § 7543-8.]

RCW 87.56.080 Notice to creditors.

The receiver immediately after his appointment or within such further time as the court shall fix, shall cause to be published in some newspaper of general circulation in the county where the dissolution proceedings are pending, notice to creditors of the district once a week for two successive weeks.

[1985 c 469 § 93; 1925 ex.s. c 124 § 9; RRS § 7543-9. FORMER PART OF SECTION: 1925 ex.s. c 124 § 10; RRS § 7543-10, now codified as RCW 87.56.085.]

RCW 87.56.085 Notice to creditors--Contents.

The notice shall contain the caption of the dissolution proceedings, shall state that proceedings to dissolve the district, (naming it) have been instituted in the above entitled action, that the undersigned has been appointed as receiver of the district in such action, and has qualified as such officer; that all creditors of the district are required within a period of ninety days from the date of the first publication of said notice (specifying the date) to serve a statement of their claim of indebtedness against the district on the undersigned receiver at his office address below stated and file the same with proof of such service with the clerk of the above entitled court, or the same will be forever barred, and proof by affidavit of the publisher of the publication of such notice shall be filed with the court.

[1925 ex.s. c 124 § 10; RRS § 7543-10. Formerly RCW 87.56.080, part.]

Notes:

Legal publications: Chapter 65.16 RCW.

RCW 87.56.090 Unfiled claims barred--Effect of not filing claim of bond lien.

If a statement of claim, except that involving a bond lien on district property, be not filed within the time specified in the notice to creditors, said claim shall be barred and no action shall be commenced or permitted thereon. Any holder or owner of a bond lien on district property who fails to file a statement of his claim with the clerk of the court within the time specified in the notice to creditors, as in this chapter provided, shall be limited in the enforcement of his lien against the district to the district property to which his lien attaches, and shall not be entitled to the benefits of any judgment of the court, if any, in the dissolution proceedings authorizing additional levies of assessments against the lands in the district for the payment of district obligations remaining unpaid after the exhaustion of district property.

[1925 ex.s. c 124 § 11; RRS § 7543-11.]

RCW 87.56.100 Unmatured claims--Acceleration.

The owner or holder of a claim of indebtedness against the district not yet due or matured shall be entitled to serve upon the receiver and file a statement of his claim with the clerk of the court, as in the case of due and matured indebtedness, and the filing of such claim shall constitute an election on the part of the claimant authorizing the court in its discretion to accelerate the maturity of said indebtedness to such date as the court shall determine upon.

[1925 ex.s. c 124 § 12; RRS § 7543-12.]

RCW 87.56.110 Collection and disbursement of funds.

All district funds collected or received by the receiver shall be paid into the county treasurer's office of the county in which the action is pending and shall be disbursed by that office on order of the court, PROVIDED, That no claim of indebtedness against the district shall be paid by the county treasurer unless and until the original evidence of indebtedness upon which it is based has been surrendered by the claimant.

[1925 ex.s. c 124 § 13; RRS § 7543-13.]

RCW 87.56.120 Receiver's report--Plan of liquidation.

The receiver within four months after the date of the first publication of notice to creditors or within such other time as the court shall fix, shall file a report with the court setting forth a detailed list of the district property and its itemized value according to his best judgment, also a list of the indebtedness of the district specifying the character, amount and maturities of the indebtedness. In addition, the report shall give a description of the lands within the operation of the district remaining in private ownership, listed according to separate ownerships together with an estimated value of designated improvements on each ownership and of the value of the land and the amount of delinquent taxes, if any, against the land. The report also shall recommend in general terms a plan of liquidating the assets of the district and of appropriating them to the payment of the district indebtedness.

[1925 ex.s. c 124 § 14; RRS § 7543-14.]

RCW 87.56.130 Time for hearing receiver's report to be fixed--Notice.

The court thereupon shall fix a time and place for hearing the receiver's report, notice of the hearing shall be published in a newspaper of general circulation in each county in which lands within the district are situated, and such other newspapers as the court shall determine once a week for two successive weeks. A copy of the notice shall be posted in the office of the board of directors of the district.

[1985 c 469 § 94; 1925 ex.s. c 124 § 15; RRS § 7543-15. FORMER PART OF SECTION: 1925 ex.s. c 124 § 16; RRS § 7543-16, now codified as RCW 87.56.135.]

RCW 87.56.135 Time for hearing receiver's report to be fixed--Contents.

Said notice shall state in general terms the purpose of the hearing, shall outline briefly the plan of liquidation, shall mention the time and place of the hearing and shall be signed by the receiver and shall give the receiver's office address.

[1925 ex.s. c 124 § 16; RRS § 7543-16. Formerly RCW 87.56.130, part.]

RCW 87.56.140 Objections to report.

Any interested person shall have the right to file with the clerk of the court and serve upon the receiver at least two days before the time of the hearing, written objections to the report of the receiver, specifying the interest of the objector in the proceedings, the nature of the objection made and the name and address of the objector or his attorney.

[1925 ex.s. c 124 § 17; RRS § 7543-17. FORMER PART OF SECTION: 1925 ex.s. c 124 § 18; RRS § 7543-18, now codified as RCW 87.56.145.]

RCW 87.56.145 Objections to report--Fee.

The clerk of the superior court shall be entitled to a fee of one dollar for each objector represented in the written objections filed in his office, and no other fee shall be required of the objectors by said office.

[1925 ex.s. c 124 § 18; RRS § 7543-18. Formerly RCW 87.56.140, part.]

RCW 87.56.150 Hearing--Court's powers and duties.

At the time and place stated in the notice of the hearing on the receiver's report, the court shall consider the objections, if any, made to the receiver's report; shall receive such material evidence as shall be offered for or against said report, shall have power to approve, modify or disapprove the same, to correct any errors therein, to order a further or additional report and to adopt the plan submitted or any other plan of liquidation, which under the evidence received may seem proper. The court may continue or adjourn the hearing for further evidence or for any other substantial reason.

[1925 ex.s. c 124 § 19; RRS § 7543-19. FORMER PART OF SECTION: 1925 ex.s. c 124 § 20; RRS § 7543-20, now codified as RCW 87.56.155.]

RCW 87.56.155 Decree--Plan of liquidation.

Upon full consideration of all the evidence submitted for or against the report of the receiver, or any modification thereof, the court shall determine the indebtedness of the district,

its several classes and portions and the status and priority thereof and shall adopt a plan of liquidation. Said plan shall be fully outlined in writing by the receiver and included in the decree of the court determining the matter.

[1925 ex.s. c 124 § 20; RRS § 7543-20. Formerly RCW 87.56.150, part.]

RCW 87.56.160 Liquidation--Assessments to pay remaining debts.

In the execution of a plan of liquidation, the court shall have authority to order the sale of any or all of the district property or the exchange of any of the district property for any evidence of district indebtedness in accordance with the rights of the district and of all the creditors concerned, and if upon the exhaustion of the district property in the payment of the district indebtedness including the costs of dissolution and receivership proceedings, any district indebtedness remain undischarged, the court shall have authority to order district assessments against the lands included within the operation of the district to continue to be made in accordance with the rights of the persons interested in the manner provided by law to pay the remaining indebtedness until sufficient revenue has been raised to pay fully all the obligations of the district.

[1925 ex.s. c 124 § 21; RRS § 7543-21.]

Notes:

Assessments, levies: RCW 87.03.240 through 87.03.305.

RCW 87.56.170 Judgment upon stipulation--Payment.

Upon stipulation of the owners of lands within the district, and holders of bond liens against said lands, and the district creditors concerned, the court shall have authority in such proceedings in lieu of the plan of liquidation set forth in RCW 87.56.160, to determine the amount of the district indebtedness remaining after the exhaustion of the district property and the proportion thereof which each ownership of land within the district shall be obligated to pay, and judgment may be rendered in favor of the respective creditors against the several lands concerned. Said judgment may in the discretion of the court provide that the payment thereof shall be made by the landowners in one or more annual installments not to exceed ten in all with annual interest on all unpaid installments at such rate as the court shall fix not in excess of the rate to which the respective creditors may be entitled in their original evidences of indebtedness.

[1925 ex.s. c 124 § 22; RRS § 7543-22. FORMER PART OF SECTION: 1925 ex.s. c 124 § 27; RRS § 7543-27, now codified as RCW 87.56.205.]

Notes:

Prerequisite to judgment upon stipulation: RCW 87.56.205.

RCW 87.56.180 Trustee for creditors--Bond--Duties.

The judgment shall also name a trustee to be nominated by the creditors representing a

majority of the indebtedness who shall give bond conditioned for the faithful performance of his duties and the strict accounting of all funds received by him in such amount as the court shall determine, and who shall have authority to receive payment on account of said judgment and to satisfy said judgment against the several lands at the time payment thereon is made by the landowners in proportion to the amount of said payment. When any landowner shall make full payment of the amount of the judgment apportioned against his land, he shall be entitled to full satisfaction thereof of record.

[1925 ex.s. c 124 § 23; RRS § 7543-23.]

RCW 87.56.190 Enforcement of judgment.

In case any landowner fails to pay the judgment against his land or any installment thereof, when the same shall become due and payable, said judgment may be enforced by the trustee named in the decree in the manner provided by law for the enforcement of judgments in the superior court, and the costs of execution and sale shall be charged to the defaulting land.

[1925 ex.s. c 124 § 24; RRS § 7543-24.]

Notes:

Enforcement of judgments: Title 6 RCW.

RCW 87.56.200 Distribution of funds--Court to retain jurisdiction.

The trustee named in the decree shall make distribution of all funds collected on account of said decree in such manner as the creditors shall agree upon, or in case of disagreement, then in such manner as the court shall direct, and jurisdiction of the court in the dissolution proceedings shall continue until full disbursement of funds collected on account of said judgment has been made to the judgment creditors.

[1925 ex.s. c 124 § 25; RRS § 7543-25.]

RCW 87.56.203 Compensation of trustee.

The trustee named in the decree shall receive such compensation for his services as the court shall determine to be paid at such times as the court shall fix from funds collected on account of said judgment.

[1925 ex.s. c 124 § 26; RRS § 7543-26. Formerly RCW 87.56.220.]

RCW 87.56.205 Judgment upon stipulation--Prerequisites.

Before the court shall enter judgment upon stipulation of the parties as in this chapter provided, the creditors concerned shall file all evidences of district indebtedness held by them into the registry of the court to be held subject to the order of the court.

[1925 ex.s. c 124 § 27; RRS § 7543-27. Formerly RCW 87.56.170, part.]

Notes:

Judgment upon stipulation--Payment: RCW 87.56.170.

RCW 87.56.210 Judgment upon stipulation--Evidences of indebtedness to be canceled.

If the judgment rendered by the court, upon stipulation, be not appealed from as in this chapter provided and the time for appeal has expired, or having been appealed from has been finally determined upon appeal, the court shall upon application of the receiver, order all evidences of indebtedness filed in the registry of the court under the provisions relating to judgment upon stipulation to be delivered to the office of the county treasurer, who shall have authority and it shall be his duty to cancel the same, and said evidences of indebtedness shall thereafter cease to be obligations of the district, and the district thereafter shall be discharged of said indebtedness.

[1925 ex.s. c 124 § 28; RRS § 7543-28.]

RCW 87.56.225 Appellate review.

Any interested person feeling aggrieved at the judgment of the superior court dismissing the proceedings or determining the indebtedness of the district and the status and priority thereof and determining the plan of liquidation, may seek appellate review of such judgment in the same manner as in other cases in equity, except that notice of appeal must be both served and filed within sixty days from the entry thereof.

[1988 c 202 § 89; 1971 c 81 § 174; 1925 ex.s. c 124 § 29; RRS § 7543-29. Formerly RCW 87.56.250.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 87.56.230 Final report of receiver--Apportionment of excess assets--Decree of dissolution.

When all district indebtedness has been discharged as in this chapter provided, and all expenses of the dissolution proceedings have been paid, the receiver shall report such fact to the court with a full account of all assets and moneys received and disbursed. The court shall examine said report and if found satisfactory shall approve the same; shall order any funds remaining after the payment of all indebtedness apportioned to the several owners of land within the district in accordance with the ratio of the last assessment roll of the district, and shall enter a decree dissolving and annulling the district, which shall thereafter cease to exist as a corporate entity.

[1925 ex.s. c 124 § 30; RRS § 7543-30.]

RCW 87.56.240 Decree to be filed in each county.

A copy of said decree shall be filed for record forthwith by the receiver in the office of the county auditor and in the office of the county assessor, of the counties in which any of the lands within the district are situated, and said decree shall be recorded by each of said offices without charge of fee.

[1925 ex.s. c 124 § 31; RRS § 7543-31.]

RCW 87.56.260 Disposal of real property--Right of adjacent owners.

See RCW 87.03.820.

RCW 87.56.900 Chapter alternative method--Saving.

This chapter is designed to provide an alternative method for the dissolution of irrigation districts and shall not be deemed to repeal any other statute or statutes.

[1925 ex.s. c 124 § 32; RRS § 7543-32.]

RCW 87.56.910 Construction--1925 ex.s. c 124.

Nothing in this chapter contained shall be construed to enlarge, abridge, modify or otherwise affect the rights, privileges or obligations of solvent districts, the lands therein or creditors thereof.

[1925 ex.s. c 124 § 33; RRS § 7543-33.]

**Chapter 87.64 RCW
ADJUSTMENT OF IRRIGATION, DIKING, AND
DRAINAGE DISTRICT INDEBTEDNESS**

Sections

87.64.010	State authorized to adjust indebtedness--When state owns entire bond issue.
87.64.020	State authorized to adjust indebtedness--When state owns part of bond issue.
87.64.040	Claim for moneys expended may be settled and compromised.
87.64.060	Cancellation of district's assessments and taxes.
87.64.070	Powers of district.

RCW 87.64.010 State authorized to adjust indebtedness--When state owns entire bond issue.

Whenever the state shall now or hereafter own, the entire issue of the bonds of any irrigation, diking or drainage district, and in the judgment of the director of ecology such district is, or will be, unable to meet its obligations to the state as they mature, and in the judgment of the director of ecology the investment of the state can be made more secure by extending,

without refunding, the time of payment of any or all said bonds and interest payments, or by the exchange of the bonds held by the state for refunding bonds of such district issued as in the manner provided by law at the same or a lower rate of interest and/or for a longer term, or by the cancellation of a portion of the bonds held by the state and/or interest accrued thereon, and the exchange of the remaining bonds held by the state for the refunding bonds of the district issued in the manner provided by law at the same or a lower rate of interest and/or for the same or a longer term, the director of ecology shall be and is hereby authorized and empowered to enter into contract with the district so extending the time of payment of said bonds and interest payments, without refunding or to so exchange the bonds held by the state for such refunding bonds or to cancel a portion of the bonds held by the state and/or interest accrued thereon, and exchange the remaining bonds held by the state for such refunding bonds as in his judgment will be for the best interest of the state.

[1983 c 167 § 243; 1941 c 39 § 1; 1929 c 121 § 2; Rem. Supp. 1941 § 7530-41. FORMER PART OF SECTION: 1941 c 39 § 3, part, last am'ds 1929 c 121 § 3; Rem. Supp. 1941 § 7530-42, part, now codified in RCW 87.64.020.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Dissolution: Chapter 87.53 RCW.

Refunding bonds: Chapters 87.19 and 87.22 RCW.

RCW 87.64.020 State authorized to adjust indebtedness--When state owns part of bond issue.

Whenever the state shall, now or hereafter, own a portion of the bonds of any irrigation, diking or drainage district, and in the judgment of the director of ecology such district is, or will be, unable to meet its obligations as they mature, and in the judgment of the director of ecology the investment of the state can be made more secure by extending, without refunding, the time of payment of any or all said bonds and interest payments or by exchanging the bonds held by the state for the refunding bonds of the district issued in the manner provided by law at the same or a lower rate of interest and/or for a longer term, or by the cancellation of a portion of the bonds held by the state and/or interest accrued thereon, and the exchange of the remaining bonds held by the state for the refunding bonds of the district issued in the manner provided by law at the same or a lower rate of interest and/or for a longer term, the director of ecology shall be and is hereby authorized and empowered to enter into contract with the district so extending the time of payment of said bonds and interest payments, without refunding, or to so exchange the bonds held by the state for such refunding bonds or to cancel a portion of the bonds held by the state and/or interest accrued thereon, and exchange the remaining bonds held by the state for such refunding bonds as in his judgment will be for the best interest of the state: PROVIDED, That the owners of at least ninety percent of all the other bonds of said district shall make and execute the same arrangement with the district: AND PROVIDED FURTHER, That when, in addition to owning a portion of the first issue of bonds of any such irrigation, diking or drainage district, the state also owns all the outstanding second issue of bonds of such district, the director of ecology shall be and he is hereby authorized and empowered to surrender and cancel said second issue of

bonds held by the state upon whatsoever terms and conditions he shall deem to the best interest of the state: AND PROVIDED FURTHER, That whenever the owners of at least ninety percent of all other bonds of such district and/or other evidences of indebtedness are willing to release their existing obligations against said district and to substitute therefor a contract to pay such existing indebtedness in whole or in part from the proceeds of the sale of lands owned by the district at the time of such settlement, or acquired by the district through levies then existing, the director of ecology shall be and he is hereby authorized and empowered to cancel the bonds held by the state upon whatsoever terms that he shall deem most beneficial for the state, or if deemed beneficial to the state, he may release the state's bonds and join with the other holders in the above mentioned contract for the sale of the district land as hereinbefore stated: AND PROVIDED FURTHER, That the director of ecology be and he is hereby authorized to accept in any settlement made under this chapter, refunding bonds of any irrigation district that may be issued in accordance with chapter 87.22 RCW, or any amendment thereto, and he is hereby authorized, when in his judgment it is to the interest of the state, to participate in the refunding of bonds of an irrigation district held under said chapter 87.22 RCW, or any amendment thereto.

[1983 c 167 § 244; 1941 c 39 § 3; 1931 c 43 § 1; 1929 c 121 § 3; Rem. Supp. 1941 § 7530-42. Formerly RCW 87.64.010, part, 87.64.020, and 87.64.030.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 87.64.040 Claim for moneys expended may be settled and compromised.

Whenever the department of ecology shall have heretofore entered, or shall hereafter enter, into a contract with an irrigation, diking or drainage district and shall have expended moneys under said contract, and said district shall be indebted to the state for the moneys so expended, and in the judgment of the director of ecology said district shall have not received benefits equal to the amount of said indebtedness, the director of ecology shall be and is hereby authorized and empowered to settle and compromise the claim of the state against said district upon such terms and for such an amount as he shall deem fair and just to the state and the district.

[1988 c 127 § 64; 1941 c 39 § 2; 1929 c 121 § 4; Rem. Supp. 1941 § 7530-43.]

RCW 87.64.060 Cancellation of district's assessments and taxes.

Whenever the director of ecology shall find any irrigation district is, or will be unable to meet its obligations and that refunding operations under this chapter are necessary, and that as a part of such refunding operations the cancellation of assessments and county taxes on the irrigation system and the irrigable lands in such district then delinquent, is necessary, the board of county commissioners of the county in which such irrigation district is situated may, upon request of the director of ecology, cancel any or all delinquent assessments and county taxes levied upon the irrigable lands in such district and all county taxes levied upon the irrigation system of such district, if such board shall find that such irrigation district is or will be unable to

meet its obligations and such refunding operations are necessary, of which the report of the director of ecology shall be prima facie evidence.

[1988 c 127 § 65; 1929 c 121 § 5; RRS § 7530-44.]

RCW 87.64.070 Powers of district.

Any irrigation, diking or drainage district now or hereafter coming within the provisions of this chapter shall be and it is hereby authorized and empowered to enter into contracts, issue evidences of indebtedness and otherwise carry out on its part the provisions of this chapter.

[1941 c 39 § 4; Rem. Supp. 1941 § 7530-45. Formerly RCW 87.64.050.]

**Chapter 87.68 RCW
DISTRICTS UNDER CONTRACT WITH UNITED STATES**

Sections

87.68.010	Resolution to fix time of paying assessments.
87.68.020	Discount on advance payments.
87.68.030	Meeting of board of equalization--Resolution--Notice.
87.68.040	Assessment rolls, resolution, to county treasurers.
87.68.050	Payment and collection of assessments.
87.68.060	Certain elections--Districts of two hundred thousand acres--Notice of election.
87.68.070	Deposit of funds in bank of board of control's choice.
87.68.090	Security for deposits.
87.68.100	Audit of board's records.
87.68.110	Costs, assessments for--Special funds--Investment of.
87.68.120	Contract for use of canal.
87.68.130	Contract with board to operate works.
87.68.140	Disposal of property authorized--Board may sue and be sued.

Notes:

Acquisition, construction and operating funds--Tolls and assessments, alternative methods of--Liens, foreclosure of--Delinquencies by tenants: RCW 87.03.445.

Board's powers and duties generally (contracts with state and United States): RCW 87.03.140.

Bonds, election for (when contracts with United States): RCW 87.03.200.

Cancellation of assessments due United States--Procedure: RCW 87.03.280.

Certain purposes for which district may be formed: RCW 87.03.010(5).

Indemnity to state on land settlement contracts: Chapter 87.48 RCW.

Levies and assessments (for state or United States): RCW 87.03.260 through 87.03.280.

L.I.D.'s--Contract with state or United States for local improvement work: RCW 87.03.520.

Payment of bonds and interest (to state and United States): RCW 87.03.215.

Proposed works--Reclamation service may make findings: RCW 87.03.185.

Rights of federal agencies as to certain district bonds: RCW 87.03.235.

RCW 87.68.010 Resolution to fix time of paying assessments.

At the option of the board of directors assessments of irrigation districts in this state under contract with the United States involving payments thereto for the development and operation of their respective projects shall be payable on or before December 31st of the year in which the assessment is levied and upon the resolution of the board of directors of the district to that effect, adopted and entered at a regular meeting thereof not later than the second Tuesday of September of the year in which the levy is made. Such resolution shall thereafter remain in full force and effect until revoked by the board.

[1941 c 141 § 1; Rem. Supp. 1941 § 7525-13.]

Notes:

Severability--1941 c 141: "If any section, provision or part of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or of any section, provision, or part thereof not adjudged invalid or unconstitutional." [1941 c 141 § 7.]

Construction--1941 c 141: "Nothing in this act contained shall be held or construed to modify, abridge or extend any other law or provision thereof relating to irrigation district assessments or the collection thereof except as herein provided." [1941 c 141 § 6.]

RCW 87.68.020 Discount on advance payments.

In the event of the adoption and entering of such resolution by the board of directors, a person paying all or one-half of the current district assessment against any tract of land on or before December 31st of the year in which said assessment is levied shall be entitled to a discount of ten percent of said assessment if paid in full and ten percent of one-half of said assessment if one-half only is paid. In the event one-half of said assessment is paid on or before December 31st as aforesaid, the payer of the second half of said assessment shall be entitled to a discount of ten percent of the amount of said second half of said assessment if the same is paid on or before May 31st, next following the December payment. No discount shall be made for payment of district assessments except as herein specifically provided.

[1941 c 141 § 2; Rem. Supp. 1941 § 7525-14.]

Notes:

Severability--Construction--1941 c 141: See notes following RCW 87.68.010.

RCW 87.68.030 Meeting of board of equalization--Resolution--Notice.

Said board of directors shall adopt and enter a resolution fixing the day, hour, and place when and where the board will convene as a board of equalization to equalize the assessment roll and a copy of the resolution adopting December 31st as the day on or before which assessments shall be paid, together with a notice signed by the secretary stating the day, hour, and place of the meeting of the board of equalization, shall be published for two consecutive weekly issues prior to the day of the convening of the board of equalization in some newspaper of general circulation in the district to be previously designated by the district board.

[1941 c 141 § 3; Rem. Supp. 1941 § 7525-15.]

Notes:

Severability--Construction--1941 c 141: See notes following RCW 87.68.010.

RCW 87.68.040 Assessment rolls, resolution, to county treasurers.

The officers of said district shall cause said assessments to be made, levied and equalized and the assessment roll and any parts thereof to be delivered to the proper county treasurers on or before December 10th of said year and upon receipt of a certified copy of said resolution adopting December 31st as the day on or before which assessments shall be paid, the county officers charged with the collection of irrigation district assessments shall be authorized and it shall be their duty respectively to collect the same in accordance with the provisions of RCW 87.68.010 through 87.68.050 and of said resolution and to account for collections in the manner provided by the irrigation district law.

[1941 c 141 § 4; Rem. Supp. 1941 § 7525-16.]

Notes:

Severability--Construction--1941 c 141: See notes following RCW 87.68.010.

Assessments and levies: RCW 87.03.240 through 87.03.305.

Claims, how paid, etc.: RCW 87.03.440.

RCW 87.68.050 Payment and collection of assessments.

Irrigation district assessments levied and becoming payable under the provisions of RCW 87.68.010 through 87.68.050 shall be payable on and after December 10th next following the levy and except as in RCW 87.68.010 through 87.68.050 otherwise provided shall become delinquent, shall be collected by the same officials and lands charged with said assessments shall be sold when delinquent; all at the same times in the same manner with the same kind and length of notice and with the same force, effect, obligations, and privileges as provided by the irrigation district law generally for the collection of assessments, and for the sale and redemption of lands charged with delinquent district assessments.

[1941 c 141 § 5; Rem. Supp. 1941 § 7525-17.]

Notes:

Severability--Construction--1941 c 141: See notes following RCW 87.68.010.

Assessments, sale, redemption: RCW 87.03.240 through 87.03.475.

RCW 87.68.060 Certain elections--Districts of two hundred thousand acres--Notice of election.

In any election called and held in an irrigation district organized and existing under the laws of this state, comprising two hundred thousand or more acres of land within its boundaries, for the purpose of voting on any proposed contract between the district and the United States or

any agency thereof where the proposed contract is to include a provision in accordance with the fourth proviso in section 1(b) of the act of congress of May 27, 1937 (50 Stat. 208), the notice of said election shall state, in addition to the other matters and things required by law relating to elections in such districts, that the proposed contract shall include a provision in accordance with the fourth proviso in section 1(b) of the act of congress of May 27, 1937 (50 Stat. 208), and shall also set forth the provisions of section 1(a) and (b) of said federal act.

[1939 c 190 § 1; RRS § 7402-283.]

Notes:

Qualification of voters: RCW 87.03.045.

RCW 87.68.070 Deposit of funds in bank of board of control's choice.

Funds in the custody of the board of control of the Sunnyside Division, Yakima Project, or any similar board created or operated by contract or otherwise under or pursuant to the federal reclamation laws, or acting as operating agent for the United States and/or irrigation districts of this state or of other states, may be deposited on general deposit in any one or more banks in this state which such board of control may designate. All such deposits shall be made in the name of the board and be subject to payment on demand on the check of any officer or agent fully authorized and designated by such board. The board of control of the Sunnyside Division, Yakima Project, referred to herein, is the board of control created by the respective contracts entered into by and between the United States of America and the Sunnyside Valley Irrigation District and other irrigation districts of the Sunnyside Division of the Yakima Project, in the state of Washington, under the provisions of the act of congress of June 17, 1902 (32 Stat. 388), and acts amendatory thereof or supplementary thereto, all generally referred to as the federal reclamation laws.

[1945 c 163 § 1; Rem. Supp. 1945 § 7525-40. FORMER PART OF SECTION: 1947 c 265 § 2, part; 1945 c 163 § 7, part; Rem. Supp. 1945 § 7525-46, part, now codified in RCW 87.68.140. Formerly RCW 87.68.070 and 87.68.080.]

RCW 87.68.090 Security for deposits.

Upon the designation of any bank by the board of control as in RCW 87.68.070 through 87.68.140 provided, the bank shall furnish security for any deposits by mortgage, pledge or hypothecation of bank assets or otherwise in such manner as may be agreed upon between the board of control and the bank, or in lieu thereof, the bank shall file with the board of control a surety bond to such board of control, properly executed by some reliable surety company qualified under the laws of this state to do business therein, in the maximum amount of deposits designated by said board to be carried in such bank, conditioned for the prompt and faithful payment thereof on checks drawn by the officer or agent fully authorized and designated by such board.

[1945 c 163 § 2; Rem. Supp. 1945 § 7525-41.]

RCW 87.68.100 Audit of board's records.

The state auditor shall audit the books, records and affairs of the board of control every two years, or at such other times as the board shall request, and the costs of the audit shall be paid by said board.

[1945 c 163 § 3; Rem. Supp. 1945 § 7525-42.]

RCW 87.68.110 Costs, assessments for--Special funds--Investment of.

Each irrigation district which has or hereafter may enter into a contract with the United States providing for the operation and maintenance, by means of a board of control, of irrigation works used in common with other districts, shall include in the annual levy of assessments a sufficient amount to pay the annual estimated pro rata proportion of the costs chargeable to such district and also such reserve fund as may be fixed by the contract: PROVIDED, That any district may appropriate moneys from other funds to pay said costs.

When assessments are paid to the county treasurer for the board of control fund, they shall be deposited in a special fund, known as the "Board of Control Fund," and when assessments are paid to the county treasurer for the board of control reserve fund they shall be deposited in a special fund known as the "Board of Control Reserve Fund," and said funds may be disbursed only upon vouchers approved by a majority of the voting power of the members of the board of control, and the county auditor shall issue warrants for the payments of such claims which shall be payable out of the funds on which the same are drawn.

Any moneys in the "Board of Control Reserve Fund," when so requested by the board of control, shall be invested by the treasurer of said county and under the direction of said board of control in U.S. bonds or bonds of the state or any bonds pronounced by the treasurer of the state as valid securities for the deposit of public funds.

[1951 c 158 § 1; 1947 c 265 § 1; 1945 c 163 § 4; Rem. Supp. 1947 § 7525-43.]

RCW 87.68.120 Contract for use of canal.

Any irrigation district, city, town, or other water user or users whose lands are irrigated by water carried in works transferred by the United States to a board of control, are hereby authorized to enter into contract with another irrigation district whose lands are irrigated by water carried in the same canal to operate and maintain the main canal and other works known as transferred works, and to pay such district in a lump sum its pro rata proportion of the cost of maintenance and operation of such transferred works: PROVIDED, That the amount said pro rata proportion may be estimated and such estimated amount paid at the beginning of any year, and at the end of the year the board shall after determining the true pro rata amount of such user's cost, require such user to pay the balance, if any, of said true pro rata amount.

[1945 c 163 § 5; Rem. Supp. 1945 § 7525-44.]

RCW 87.68.130 Contract with board to operate works.

Any irrigation district, city, town, or other water user or users whose lands are irrigated by water carried in works transferred by the United States to a board of control are hereby authorized to enter into contract with the board of control for the operation and maintenance of the irrigation works within the district by the board of control and to pay such district in a lump sum the cost of maintenance and operation of such works within the district: PROVIDED, That the amount of the cost of operation of the works in the district may be estimated and the estimated amount paid to the board. At the end of each year the board shall, after determining the true amount of such costs of operation, require such district to pay the balance, if any, of such true amount.

[1945 c 163 § 6; Rem. Supp. 1945 § 7525-45.]

RCW 87.68.140 Disposal of property authorized--Board may sue and be sued.

Any such board of control shall have authority to be exercised by a majority of the voting power of the board to sell at such price and upon such terms as may be fixed by said board and any real or personal property owned by the board of control and to authorize the execution by the president and secretary of said board of a good and sufficient conveyance therefor, and said board may sue or be sued in any of the courts of this state without joining the person, corporation or district for whose benefit the suit may be prosecuted or defended.

[1947 c 265 § 2; 1945 c 163 § 7; Rem. Supp. 1947 § 7525-46. Formerly RCW 87.68.070, part and 87.68.140.]

Notes:

Rules of court: Cf. Superior Court Civil Rules.

**Chapter 87.76 RCW
ASSOCIATION OF IRRIGATION DISTRICTS**

Sections

87.76.010	Coordination of programs--Reports.
87.76.020	Coordinating agency--Expense, how defrayed.
87.76.030	General powers of directors.
87.76.040	Cooperation with other agencies authorized--Financial contributions--Contracts with public and private agencies.

RCW 87.76.010 Coordination of programs--Reports.

The directors of the several irrigation districts in the state shall take such action as they deem necessary to effect coordination of their common programs for the economical and

efficient operation of their districts and the reclamation of lands therein, and prepare reports annually for such operations.

[1947 c 193 § 1; Rem. Supp. 1947 § 7505-10.]

RCW 87.76.020 Coordinating agency--Expense, how defrayed.

The directors of such irrigation districts may designate a state-wide association dedicated to the promotion of irrigated agriculture as a coordinating agency in the execution of the duties imposed by this chapter, and pay dues or assessments, or both, to the association from district expense funds, and the several districts may levy assessments against the lands therein for this purpose. Such dues and assessments shall be paid only on vouchers approved by the board of directors of the contributing district in the manner provided for the approval of district vouchers generally. The total of such voucher claims for any district in any calendar year shall not exceed two percent of the total amount or its equivalent of the expense fund levy of the district for that year.

[1987 c 124 § 1; 1947 c 193 § 2; Rem. Supp. 1947 § 7505-11.]

Notes:

Claims, how paid: RCW 87.03.440.

Power as to incurring indebtedness: RCW 87.03.475.

RCW 87.76.030 General powers of directors.

The board of directors of the several districts may effect the state organization herein contemplated and take such further and other action in behalf of their respective districts as they deem necessary to carry out the intent of this chapter, including support of and attendance at such meetings as may be required to promote and perfect the organization and to effect its purposes.

[1947 c 193 § 3; Rem. Supp. 1947 § 7505-12.]

RCW 87.76.040 Cooperation with other agencies authorized--Financial contributions--Contracts with public and private agencies.

To avoid duplication of effort the state association may, in the discretion of its officers, affiliate and cooperate with other organizations and agencies engaged in the furthering of reclamation of lands in the state and make financial contributions to them for such purpose. In carrying out the powers authorized by this chapter, the association of irrigation districts is authorized to enter into contracts with the federal government, the state, irrigation districts, boards of control, municipal or quasi-municipal corporations, cooperatives, other public or private agencies, and associate organizations. The association of irrigation districts is authorized to advance funds to promote the development and utilization of agricultural water and power resources and to employ the technical and professional assistance necessary to survey, plan,

investigate, study, print, and publish information and literature to promote the development and utilization of such resources and provide and present data and information to members of congress, any committee of congress, and to other federal officials as an aid in securing needed legislation, contracts, and timely appropriations.

[1996 c 214 § 2; 1987 c 124 § 2; 1951 c 202 § 1; 1949 c 41 § 1; Rem. Supp. 1949 § 7505-13.]

Chapter 87.80 RCW JOINT CONTROL OF IRRIGATION DISTRICTS

Sections

87.80.005	Definitions.
87.80.010	Board of joint control authorized.
87.80.020	Petition to create board required--Signatures--Filing.
87.80.030	Form and contents of petition--Map.
87.80.040	Petition filed if regular in form--Hearing set.
87.80.050	Notice of hearing.
87.80.060	Form and contents of notice.
87.80.070	Conduct and scope of hearing--Independent investigation authorized.
87.80.090	Creation of board of joint control--Resolution filed.
87.80.100	Principal office, oaths, terms, of board--Representation on board.
87.80.110	Organization of board--Meetings--Quorum.
87.80.120	Compensation of board members and employees.
87.80.130	Powers of board of joint control--Limitation.
87.80.135	Board's limitations.
87.80.140	Annual budget of board--Hearing--Notice.
87.80.150	Hearing and adoption of budget.
87.80.160	Entity's levy to include budget apportionment.
87.80.190	Control fund created--Deposits and remittances.
87.80.200	Payments from control fund.
87.80.220	Agencies under contract with federal government--Ability to participate in board.
87.80.230	Board created among entities using Yakima river and tributaries--Coordination with federal and state programs.
87.80.900	Effect of chapter on general water rights adjudications.

RCW 87.80.005 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Area of jurisdiction" means all lands within the exterior boundary of the composite area served by the irrigation entities that comprise the board of joint control as the boundary is represented on the map filed under RCW 87.80.030.

(2) "Irrigation entity" means an irrigation district or an operating entity for a division within a federal reclamation project.

(3) "Joint use facilities" means those works, including reservoirs, canals, hydroelectric facilities, pumping stations, drainage works, reserved works as may be transferred by contracts with the United States, and system interties that are determined by the board of joint control to provide common benefit to its members.

(4) "Ownership interest" means the irrigation entity holds water rights in its name for the benefit of its water users or, in federal reclamation projects, the irrigation entity has a contractual responsibility for delivery of water to its individual water users.

(5) "Source of water" means a hydrological distinct river or aquifer system from which board of joint control member entities appropriate water.

[1996 c 320 § 2.]

RCW 87.80.010 Board of joint control authorized.

A board of joint control may be created as provided in this chapter to administer: (1) The construction, operation, maintenance, betterments, and regulations of the joint use facilities, including reservoirs, canals, hydroelectric facilities within the works of the irrigation water supply system, pumping stations, drainage works, reserved works, and system interconnections, of two or more irrigation entities which are the owners of, have an ownership interest in, or are trustees for owners of water rights having the same source or which use common works for the diversion and either transportation, or drainage, or both, of all or any part of their respective irrigation water supplies; and (2) activities and programs that promote more effective and efficient water management for the benefit of member entities of a board of joint control.

[1996 c 320 § 1; 1949 c 56 § 1; Rem. Supp. 1949 § 7505-20.]

RCW 87.80.020 Petition to create board required--Signatures--Filing.

(1) For the purpose of creating a board of joint control a petition signed by two or more entities that are owners of or hold an ownership interest in water rights having the same source of water or use common works for the diversion, transportation, or drainage of all or any part of their respective irrigation water supplies, must be filed with the board of county commissioners of the county in which the greater part of the land irrigated from the source of water supply is situated.

(2) The petition shall also be filed with the board of commissioners of each county containing lands irrigated from the source of water supply of the entities signing the petition. The board of county commissioners making the review under RCW 87.80.090 shall consider any comments of other boards of county commissioners provided within the public hearing and comment period on the petition.

[1996 c 320 § 3; 1949 c 56 § 2; Rem. Supp. 1949 § 7505-21.]

RCW 87.80.030 Form and contents of petition--Map.

The petition for the creation of a board of joint control shall be addressed to the board of county commissioners, shall describe generally the relationship, if any, of the irrigation entities to an established federal reclamation project, the primary water works of the entities including reservoirs, main canals, hydroelectric facilities, pumping stations, and drainage facilities, giving them their local names, if any they have, and shall show generally the physical relationship of the lands being watered from the water facilities. However, lands included in any irrigation entity involved need not be described individually but shall be included by stating the name of the irrigation entity and all the irrigable lands in the irrigation entity named shall by that method be deemed to be involved unless otherwise specifically stated in the petition. Further, the petition must propose the formula for board of joint control apportionment of costs among its members, and may propose the composition of the board of joint control as to membership, chair, and voting structure. The petition shall also state generally the reasons for the creation of a board of joint control and any other matter the petitioners deem material, and shall allege that it is in the public interest and to the benefit of all the owners of the lands receiving water within the area of jurisdiction, that the board of joint control be created and request that the board of county commissioners consider the petition and take the necessary steps provided by law for the creation of a board of joint control. The petition shall be accompanied by a map showing the area of jurisdiction and the general location of the water supply and distribution facilities.

[1996 c 320 § 4; 1949 c 56 § 3; Rem. Supp. 1949 § 7505-22.]

RCW 87.80.040 Petition filed if regular in form--Hearing set.

Upon the filing of a petition for the creation of a board of joint control the board of county commissioners at a regular meeting or at a special meeting shall examine the petition and, if found regular in form, shall accept the same for filing, and shall fix a time and place for hearing said petition.

[1949 c 56 § 4; Rem. Supp. 1949 § 7505-23.]

RCW 87.80.050 Notice of hearing.

Notice of the hearing on the petition shall be given by the clerk of the board of county commissioners by publishing the same, at the cost of the board of control, if created, otherwise at the cost of the petitioners, in the official newspaper of each county containing lands irrigated from the source of supply of the entities signing the petition. The notice shall be published in at least three weekly issues thereof. However, the time of the hearing shall not be less than thirty days from the date of the first publication of the notice. A copy of the notice shall be posted at the regular meeting place of the board of directors of each irrigation entity concerned in the granting or denial of the petition and a copy of the notice shall be mailed to the department of ecology at Olympia at least thirty days prior to the day of the hearing.

[1996 c 320 § 5; 1988 c 127 § 66; 1949 c 56 § 5; Rem. Supp. 1949 § 7505-24.]

RCW 87.80.060 Form and contents of notice.

The notice of the hearing on the petition shall state that a petition requesting the creation of a board of joint control to administer the facilities and activities, naming them if named in the petition, has been filed with the board of county commissioners of the county, naming the county; that the board of joint control, if it is created, will have authority to provide for apportionment of costs to carry out the objects of its creation among the member irrigation entities (naming them); shall state the day, hour, and place of the hearing on the petition; shall state that any person interested in the creation of the board of joint control may appear on or before the day of hearing on the petition, and show cause in writing, if any, why the same should not be granted, and the notice shall be over the name of the clerk of the board of county commissioners.

[1996 c 320 § 6; 1949 c 56 § 6; Rem. Supp. 1949 § 7505-25.]

RCW 87.80.070 Conduct and scope of hearing--Independent investigation authorized.

The board of county commissioners, at the time and place mentioned in the notice of hearing or at the time or times to which the hearing on said petition may be adjourned, shall proceed to hear the petition and all evidence submitted against and in support of the same. The board of county commissioners shall have full authority to adjourn the hearing from time to time not exceeding four weeks in all and to grant or reject the petition, and to determine the matter; any irregularities or omissions in the allegations of the petition shall not be held or construed to deprive the board of county commissioners of jurisdiction and authority to consider and determine the matter of any such petition accepted by it for consideration and said board of county commissioners shall have full authority to make such independent investigation of the matter of such petition as it shall deem advisable and to base its judgment on such independent investigation as well as upon the evidence submitted for and against the petition upon a hearing thereon as hereinafter provided.

[1949 c 56 § 7; Rem. Supp. 1949 § 7505-26. Formerly RCW 87.80.070 and 87.80.080.]

RCW 87.80.090 Creation of board of joint control--Resolution filed.

If the board of county commissioners determine[s] that the creation of a board of joint control is in the public interest, of benefit to the irrigation entities and individual water uses within those entities concerned, and will not be detrimental to water right interests outside the proposed board of joint control area of jurisdiction: Then the county board shall so find and adopt a resolution creating the board of joint control, designating it (name of county) County Joint Control Board No. (specify number), and the county board at the same time shall appoint the first members of the board of joint control based on the board composition proposed in the petition and the board of joint control shall consist of this membership. A copy of the resolution creating the board of joint control certified by the clerk of the county board shall be filed with the county assessor of the county in which the board of joint control was created and with the

county assessor in any other county in the state in which any lands involved are situated, within five days after the resolution is adopted.

[1996 c 320 § 7; 1949 c 56 § 8; Rem. Supp. 1949 § 7505-27.]

RCW 87.80.100 Principal office, oaths, terms, of board--Representation on board.

The principal office and place of business of the board of joint control shall be at a place to be designated by the board in the county in which the board was created. Each member of the board before entering on the duties of his or her office shall subscribe a written oath for the faithful discharge of his or her duties as a member and file the oath with the county clerk of the county. The filing of the oath shall be without clerk's fee. The term of office of members of the board is for one year or a fraction thereof ending on the first Monday in March next following their selection and until their respective successors are selected as provided in this section. The term of the first members of the board shall also be as above stated. In January of each year the board of directors of each irrigation entity concerned shall designate in writing and deliver to the board of joint control, the name or names of the person or persons who constitute the entity's membership and who shall represent the entity on the board of joint control for the ensuing year. The persons designated under this section constitute the board of joint control for the year and until their respective successors are selected and have qualified. Any irrigation entity that fails to designate its representative and to file the same as provided in this section is not entitled to representation on the board unless and until the requirements are complied with.

[1996 c 320 § 8; 1949 c 56 § 9; Rem. Supp. 1949 § 7505-28.]

RCW 87.80.110 Organization of board--Meetings--Quorum.

In the month of March, or another time as determined by the board of joint control, in each year the members of the board of joint control shall meet and organize as a board for the ensuing year and shall select a chair from their number and appoint a secretary who may, but need not, be a member of the board, and who shall keep a record of their proceedings, and perform other duties as the board prescribes. Business of the board shall be transacted at meetings thereof and a majority of the qualified membership of the board constitutes a quorum for the transaction of business and in all matters requiring action by the board there shall be a concurrence of at least a majority of the members present. However, if an alternative voting structure was proposed in the petition and adopted in the board of county commissioners' resolution, this structure will govern the voting procedures of the board of joint control. All meetings of the board shall be public.

[1996 c 320 § 9; 1949 c 56 § 10; Rem. Supp. 1949 § 7505-29.]

RCW 87.80.120 Compensation of board members and employees.

Each member of the board of joint control shall be compensated for services in

accordance with the provisions of RCW 87.03.460. The amount must be fixed by resolution and entered in the minutes of the proceedings of the board. The board shall fix the compensation to be paid the secretary and all other agents and employees of the board.

[1996 c 320 § 10; 1949 c 56 § 11; Rem. Supp. 1949 § 7505-30.]

RCW 87.80.130 Powers of board of joint control--Limitation.

(1) A board of joint control created under the provisions of this chapter shall have full authority within its area of jurisdiction to enter into and perform any and all necessary contracts; to accept grants and loans, including, but not limited to, those provided under chapters 43.83B and 43.99E RCW, to appoint and employ and discharge the necessary officers, agents, and employees; to sue and be sued as a board but without personal liability of the members thereof in any and all matters in which all the irrigation entities represented on the board as a whole have a common interest without making the irrigation entities parties to the suit; to represent the entities in all matters of common interest as a whole within the scope of this chapter; and to do any and all lawful acts required and expedient to carry out the purposes of this chapter. A board of joint control may, subject to the same limitations as an irrigation district operating under chapter 87.03 RCW, acquire any property or property rights for use within the board's area of jurisdiction by power of eminent domain; acquire, purchase, or lease in its own name all necessary real or personal property or property rights; and sell, lease, or exchange any surplus real or personal property or property rights. Any transfers of water, however, are limited to transfers authorized under subsection (2) of this section.

(2) A board of joint control is authorized and encouraged to pursue conservation and system efficiency improvements to optimize the use of appropriated waters and to either redistribute the saved water within its area of jurisdiction, or, transfer the water to others, or both. A redistribution of saved water as an operational practice internal to the board of joint control's area of jurisdiction, may be authorized if it can be made without detriment or injury to rights existing outside of the board of control's area of jurisdiction, including instream flow water rights established under state or federal law. Prior to undertaking a water conservation or system efficiency improvement project which will result in a redistribution of saved water, the board of joint control must consult with the department of ecology and if the board's jurisdiction is within a United States reclamation project the board must obtain the approval of the bureau of reclamation. The purpose of such consultation is to assure that the proposal will not impair the rights of other water holders or bureau of reclamation contract water users. A board of control does not have the power to authorize a change of any water right that would change the point or points of diversion, purpose of use, or place of use outside the board's area of jurisdiction, without the approval of the department of ecology pursuant to RCW 90.03.380 and if the board's jurisdiction is within a United States reclamation project, the approval of the bureau of reclamation.

(3) A board of joint control is authorized to design, construct, and operate either drainage projects, or water quality enhancement projects, or both.

(4) Where the board of joint control area of jurisdiction is totally within a federal

reclamation project, the board is authorized to accept operational responsibility for federal reserved works.

(5) Nothing contained in this chapter gives a board of joint control the authority to abridge the existing rights, responsibilities, and authorities of an individual irrigation entity or others within the area of jurisdiction; nor in a case where the board of joint control consists of representatives of two or more divisions of a federal reclamation project shall the board of joint control abridge any powers of an existing board of control created through federal contract; nor shall a board of joint control have any authority to abridge or modify a water right benefiting lands within its area of jurisdiction without consent of the party holding the ownership interest in the water right.

(6) A board of joint control created under this chapter may not use any authority granted to it by this chapter or by RCW 90.03.380 to authorize a transfer of or change in a water right or to authorize a redistribution of saved water before July 1, 1997.

[1998 c 84 § 2; 1996 c 320 § 11; 1949 c 56 § 12; Rem. Supp. 1949 § 7505-31.]

RCW 87.80.135 Board's limitations.

A board of joint control created under this chapter is limited to the membership, area of jurisdiction, and other terms and conditions contained in the resolution of the board of county commissioners filed under RCW 87.80.090. Amendments may be proposed at any time by the board of joint control to the board of county commissioners and acted upon through the petition process contained in RCW 87.80.030 through 87.80.090.

[1996 c 320 § 16.]

RCW 87.80.140 Annual budget of board--Hearing--Notice.

In September of each year the board of joint control shall prepare a budget of its estimated expenses and outlay for the ensuing calendar year and the apportionment thereof chargeable against the several irrigation entities coming within the jurisdiction of the board and shall fix a time and place when the budget shall be considered and adopted by the board. Notice of the hearing of the budget signed by the secretary of the board shall be published in at least two weekly issues of a newspaper of general circulation in each county in which any lands chargeable with the expense and outlay of the board are situated. The date of the first publication of the notice shall be not less than ten days prior to the day of the hearing.

[1996 c 320 § 12; 1949 c 56 § 13; Rem. Supp. 1949 § 7505-32.]

RCW 87.80.150 Hearing and adoption of budget.

At the time and place stated in said notice the board shall meet and consider any objections and suggestions as to the items of said budget which may be offered by any interested person and may adjourn its meeting from time to time not exceeding ten days in all and shall

finally determine the same and adopt a budget for its operations for the ensuing calendar year.

[1949 c 56 § 14; Rem. Supp. 1949 § 7505-33.]

RCW 87.80.160 Entity's levy to include budget apportionment.

Immediately after final adoption of the budget the secretary of the board shall mail or deliver a copy thereof showing the apportionment of the charge to each irrigation entity, to the secretary of each irrigation entity coming under the jurisdiction of the board of joint control and it shall be the duty of each irrigation entity to include in its levy for the ensuing year, the amount apportioned and charged to it in the budget.

[1996 c 320 § 13; 1949 c 56 § 15; Rem. Supp. 1949 § 7505-34.]

RCW 87.80.190 Control fund created--Deposits and remittances.

There is created in the county treasurer's office of the county in which the board of joint control was created, a special fund to be designated Control Fund of the (naming the county) County Joint Control Board No. (specifying the number). The county treasurer shall distribute all collections for this fund to the control fund. The treasurer of any other county collecting assessments for this fund shall remit the assessments monthly to the county treasurer of the county in which the board of joint control was created. However, at the option of the board of joint control, a treasurer other than the county treasurer may be designated under RCW 87.03.440.

[1996 c 320 § 14; 1949 c 56 § 18; Rem. Supp. 1949 § 7505-37.]

RCW 87.80.200 Payments from control fund.

When the county treasurer serves as treasurer for the board of joint control, the board of joint control shall issue vouchers for its operations against the control fund and the county treasurer shall pay out moneys from the fund upon warrants drawn by the county auditor of said county.

[1996 c 320 § 15; 1949 c 56 § 19; Rem. Supp. 1949 § 7505-38.]

RCW 87.80.220 Agencies under contract with federal government--Ability to participate in board.

An irrigation entity under contract with an agency of the federal government for the construction or operation of its irrigation system may not participate in a board of joint control under this chapter if this action is in conflict with provisions of the subject contract. If a responsible official of the federal agency notifies the board of county commissioners in writing on or before the day of hearing provided under RCW 87.80.060 of a conflict in contract provisions and evidences the conflict, the board of county commissioners must deny the

irrigation entity's proposed participation. If subsequent to formation of a board of joint control, a judicial decision determines a conflict in contract conditions, the irrigation entity must not participate in a project or activity inconsistent with the court determination.

[1996 c 320 § 17.]

RCW 87.80.230 Board created among entities using Yakima river and tributaries--Coordination with federal and state programs.

A board of joint control created among irrigation entities utilizing waters of the Yakima river and tributaries shall, when undertaking water conservation projects, fully coordinate those projects with federal and state programs adopted under the Yakima river basin water enhancement project, P.L. 103-434. The projects shall be developed and implemented, consistent with the board's development schedule, within the framework of the Yakima river basin water enhancement project policies and procedures provided by the state and federal governments, as funds are available to the board of joint control for the projects. However, should there be no reasonable prospect of funding for construction by the federal and state government within three years of the date of the publication of the Yakima river basin conservation plan under P.L. 103-434, the board of joint control may pursue the projects under alternative funding programs and conditions.

[1996 c 320 § 22.]

RCW 87.80.900 Effect of chapter on general water rights adjudications.

This chapter shall not affect the final decree of a general adjudication conducted under RCW 90.03.110 through 90.03.245.

[1996 c 320 § 23.]

**Chapter 87.84 RCW
IRRIGATION AND REHABILITATION DISTRICTS**

Sections

87.84.005	Purpose--Districts authorized.
87.84.010	Eligibility.
87.84.020	Petition to convert irrigation district to an irrigation and rehabilitation district, contents--Bond for costs.
87.84.030	Notice and hearing on petition.
87.84.040	Notice and election.
87.84.050	Purposes of organization.
87.84.060	Directors--Powers, rights and authority of directors and district.
87.84.061	Directors--Additional powers.
87.84.070	Special assessments--Notice and election--Collection.
87.84.071	Special assessments inferior to existing city or town L.I.D. assessments.

87.84.080	Rules and regulations--Authorized--Publication--Hearing.
87.84.090	Rules and regulations--Violation as misdemeanor--Jurisdiction--Penalty--Review.
87.84.100	Rules and regulations--Sheriff to enforce.
87.84.110	Corporate powers and authority.
87.84.120	City, town, county, powers not restricted--Title 79 RCW not modified.

RCW 87.84.005 Purpose--Districts authorized.

The growing population of the state of Washington, coupled with increasing amounts of available leisure time have greatly expanded the need for and use of the larger lakes in the state of Washington, both by Washington state residents and guests from other states and countries. In order to make the use of such larger lakes safer, and more beneficial to all concerned, the state of Washington to further the health, safety, recreation and welfare of its citizens has authorized the conversion of certain irrigation districts to irrigation and rehabilitation districts.

[1963 c 221 § 1.]

Notes:

Severability--1963 c 221: "If any section, sentence, clause, or part of this act is for any reason held to be unconstitutional, such decision shall not affect the remaining portions of this act. The legislature hereby declares that it would have passed this act and each section, sentence, clause and part thereof despite the fact that one or more sections, clauses or parts thereof be declared unconstitutional." [1963 c 221 § 11.]

RCW 87.84.010 Eligibility.

Any irrigation district having the major portion of an inland navigable body of water within its exterior boundaries and which has filed with the department of ecology and been granted a water right certificate for fifty thousand acre feet of water or more shall be eligible to become an irrigation and rehabilitation district as provided in this chapter.

[1988 c 127 § 67; 1963 c 221 § 2; 1961 c 226 § 2.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.020 Petition to convert irrigation district to an irrigation and rehabilitation district, contents--Bond for costs.

A petition to convert an existing irrigation district to an irrigation and rehabilitation district shall be signed by at least fifty holders of title or evidence of title to land within the district. The petition shall contain the following:

- (1) The legal description of the property to be served.
- (2) The signature and address of each petitioner, together with the legal description of the lands within the district owned by each.
- (3) Any other matter deemed material.

The petition shall be accompanied by a bond, to be approved by the board, in double the amount of the probable cost of organizing the district, and conditioned that the bondsman will pay all the costs if the organization is not effected.

[1961 c 226 § 3.]

RCW 87.84.030 Notice and hearing on petition.

A notice of hearing and a hearing on the petition shall be held as provided by RCW 87.03.020.

[1961 c 226 § 4.]

RCW 87.84.040 Notice and election.

A notice of election and election shall be held to determine whether the electors desire to convert the existing irrigation district to an irrigation and rehabilitation district.

The notice of election and election shall be governed by the applicable provisions of chapter 87.03 RCW relating to the original formation of districts.

[1961 c 226 § 5.]

RCW 87.84.050 Purposes of organization.

In addition to the purposes for which irrigation districts may be organized under RCW 87.03.010, an irrigation and rehabilitation district may also be organized or maintained to further the recreational potential of the area and to further the rehabilitation or improvement of inland lakes and shore lines and the modification or improvement of existing or planned control structures located in the district in order to further the health, recreation, and welfare of the residents in the area.

[1963 c 221 § 3; 1961 c 226 § 6.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.060 Directors--Powers, rights and authority of directors and district.

The directors of the irrigation and rehabilitation district shall be the same as of the irrigation district and the directors shall retain all power, rights and authority heretofore granted to them or hereafter granted to them as directors of an irrigation district under any provision of Title 87 RCW or any amendments thereto or any authority granted to directors of irrigation districts under any other law of the state of Washington. The irrigation and rehabilitation district shall also retain all power, rights and authority heretofore or hereafter granted to irrigation districts under Title 87 RCW or any other law or laws of the state of Washington, and use said power and authority including local improvement district provisions to further irrigation and

rehabilitation district purposes and in addition shall have authority to rehabilitate or improve all or a portion of any inland body of water including adjacent shore lines located in the district and shall have the further power of modifying or improving any existing or planned water control structure located in the district in order to further the health, recreation, and welfare of the residents in the district.

All rights held by the irrigation district to water located wholly or partially in the district including but not limited to rights granted by the department of ecology shall upon formation of the irrigation and rehabilitation district immediately vest in the irrigation and rehabilitation district and in addition all water in the newly formed district as to which the prior district had any rights shall be held by the new district for all the beneficial uses and purposes for which the irrigation and rehabilitation district is formed.

[1988 c 127 § 68; 1963 c 221 § 4; 1961 c 226 § 7.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.061 Directors--Additional powers.

The water in any natural or impounded lake, wholly or partially within the boundaries of an irrigation and rehabilitation district, together with all use of said water and the bottom and shore lines to the line established by the highest level where water has been or shall be stored in said lake, shall be regulated, controlled and used by the irrigation and rehabilitation district in order to further the health, safety, recreation and welfare of the residents in the district and the citizens and guests of the state of Washington, subject to rights of the United States bureau of reclamation and any irrigation districts organized under the laws of the state of Washington.

In addition to the powers expressly or impliedly enumerated above, the directors of an irrigation and rehabilitation district shall have the power and authority to:

(1) Control and regulate the use of boats, skiers, skin divers, aircraft, ice skating, ice boats, swimmers or any other use of said lake, by means of appropriate rules and regulations not inconsistent with state fish, game or aeronautics laws.

(2) Expend district funds for the control of mosquitoes or other harmful insects which may affect the use of any lake located in the district: PROVIDED, That the state department of social and health services gives its approval in writing to any district program instituted under the authority of this item. District funds may be expended for mosquito and insect control or other district projects or activities even though it may be necessary to place chemicals or carry on activities on areas located outside of an irrigation and rehabilitation district's boundaries. These funds may be transferred to the jurisdictional health department for the purpose of carrying out the provisions of this item.

(3) Except for state highways, control, regulate or prohibit by means of rules and regulations, the building, construction, placing or allowing to be placed from adjoining land, sand, gravel, dirt, rock, tires, lumber, logs, bottles, cans, garbage and trash, or any loathsome, noxious substances or materials of any kind, and any piling, causeways, fill, roads, culverts,

wharfs, bulkheads, buildings, structures, floats, or markers, in, on or above the line established by the highest level where water has been or shall be stored in said lake, located in the district, in order to further the interests of the citizens of the state of Washington, and residents of the district.

(4) Except for state highways, control, regulate and require the placing, maintenance and use of culverts and boat accesses under and through existing fills constructed over and/or across any lake located within the district to facilitate water circulation, navigation and the reduction of flood danger.

(5) Control the taking of carp or other rough fish located in the district and including the right to grant or sell an exclusive or concurrent franchise for the taking of carp or other rough fish, providing the department of fish and wildlife give their approval in writing to any district project regarding the capture, or sale of fish.

(6) Control and regulate by means of rules and regulations the direct or indirect introduction into any lake within the district of any human, animal or industrial waste products, sewage, effluent or byproducts, treated or untreated: PROVIDED, That the state department of ecology gives its approval in writing to any district program instituted under this section, and nothing herein shall be deemed to amend, repeal, supersede, or otherwise modify any laws or regulations relating to public health or to the department of ecology.

(7) Except for state highways, construct, maintain, place, and/or restore roads, buildings, docks, dams, canals, locks, mechanical lifts or any other type of transportation facility; dredge, purchase land, or lease land, or enter into agreements with other agencies or conduct any other activity within or without the district boundaries in order to carry out district projects or activities to further the recreational potential of the area.

[1994 c 264 § 79; 1988 c 127 § 69; 1979 c 141 § 383; 1963 c 221 § 5.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.070 Special assessments--Notice and election--Collection.

The directors shall be empowered to specially assess land located in the district for benefits thereto taking as a basis the last equalized assessment for county purposes: PROVIDED, That such assessment shall not exceed twenty-five cents per thousand dollars of assessed value upon such assessed valuation without securing authorization by vote of the electors of the district at an election called for that purpose.

The board shall give notice of such an election, for the time and in the manner and form provided for irrigation district elections. The manner of conducting and voting at such an election, opening and closing polls, canvassing the votes, certifying the returns, and declaring the result shall be nearly as practicable the same as in irrigation district elections.

The special assessment provided for herein shall be due and payable at such times and in such amounts as designated by the district directors, which designation shall be made to the county auditor in writing, and the amount so designated shall be added to the general taxes, and

entered upon the assessment rolls in his office, and collected therewith.

[1973 1st ex.s. c 195 § 132; 1961 c 226 § 8.]

Notes:

Severability--Effective dates and termination dates--Construction--1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 87.84.071 Special assessments inferior to existing city or town L.I.D. assessments.

The special assessments provided for in RCW 87.84.070 shall be subject to and inferior to existing local improvement district assessments of any city or town which is included within the boundaries of an irrigation and rehabilitation district. The collection of local improvement district assessments of a city or town, and the right to foreclose the same when delinquent, shall not be impaired in any manner whatsoever by subsequent special assessments of an irrigation and rehabilitation district. In the event that the county treasurer forecloses on land located within the corporate limits of a city or town for nonpayment of irrigation and rehabilitation district assessments, the certificates of sale and the deeds issued pursuant to the foreclosure proceedings shall contain a recital that the certificate of sale and/or deed is subject to outstanding local improvement district assessments of the city or town.

[1965 ex.s. c 6 § 5.]

Notes:

Severability--1965 ex.s. c 6: See RCW 35.47.900.

RCW 87.84.080 Rules and regulations--Authorized--Publication--Hearing.

The directors of an irrigation and rehabilitation district shall have the authority to pass rules and regulations to accomplish district purposes. The rules and regulations shall (except in case of emergency) be published at least once in a newspaper of general circulation in the district and a public hearing shall be held prior to adoption by the directors, at a regular public meeting.

[1963 c 221 § 6.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.090 Rules and regulations--Violation as misdemeanor--Jurisdiction--Penalty--Review.

The directors may enact rules and regulations, the violation of which shall be punishable as a misdemeanor, and the district judges in said district shall have exclusive jurisdiction over such offenses. Penalty for violation shall not exceed a five hundred dollar fine or six months in jail: PROVIDED, That where a violation is designated a misdemeanor, the directors shall submit such rules and regulations to the county commissioners of the county or counties in

which the district is located who shall review same and approve or disapprove thereof. Rules or regulations disapproved by county commissioners within thirty days of submission shall be of no force or effect.

[1987 c 202 § 246; 1963 c 221 § 7.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.100 Rules and regulations--Sheriff to enforce.

The sheriff's department of any county in which an irrigation and rehabilitation district is located shall enforce the rules and regulations of the district.

[1963 c 221 § 8.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.110 Corporate powers and authority.

An irrigation and rehabilitation district shall possess all the usual powers of a municipal corporation and shall have the authority to sue and enforce its rules and regulations.

[1963 c 221 § 9.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

RCW 87.84.120 City, town, county, powers not restricted--Title 79 RCW not modified.

The provisions of this chapter shall not be construed so as to restrict the governing body of any city, town or county located on or adjacent to an inland body of water controlled by an irrigation and rehabilitation district from conducting or carrying out governmental or proprietary functions of said city, town or county: PROVIDED, That nothing herein shall be deemed to amend, repeal, supersede or otherwise modify any provisions of Title 79 RCW.

[1963 c 221 § 10.]

Notes:

Severability--1963 c 221: See note following RCW 87.84.005.

**Title 88 RCW
NAVIGATION AND HARBOR IMPROVEMENTS**

Chapters

88.01 Boating offense compact.

- 88.02 Vessel registration.**
- 88.04 Charter boat safety act.**
- 88.08 Specific acts prohibited.**
- 88.16 Pilotage act.**
- 88.24 Wharves and landings.**
- 88.26 Private moorage facilities.**
- 88.28 Obstructions in navigable waters.**
- 88.32 River and harbor improvements.**
- 88.40 Transport of petroleum products--Financial responsibility.**
- 88.46 Vessel oil spill prevention and response.**

Notes:

Canal commission: Chapter 47.72 RCW.

Construction projects in state waters: Chapter 77.55 RCW.

Harbor improvements in port districts: Chapter 53.20 RCW.

Harbor line commission: RCW 79.90.070, 79.92.010.

Harbor line commission: State Constitution Art. 15 § 1 (Amendment 15).

Harbors and tide waters: State Constitution Art. 15 § 1 (Amendment 15).

Interference with navigable body, a nuisance: RCW 9.66.010.

Jurisdiction of cities and towns over adjacent waters: RCW 35.21.160.

Lien for transportation, storage, advancements, etc.: Chapter 60.60 RCW.

Lien on vessels and equipment for labor, material, damages, and handling cargo: Chapter 60.36 RCW.

Marine employees--Public employment relations: Chapter 47.64 RCW.

Marine recreation land act: Chapter 79A.25 RCW.

Material removed for channel or harbor improvement, or flood control--Use for public purpose: RCW 79.90.150.

Port districts: Title 53 RCW.

Powers of cities and towns relative to docks and other appurtenances to harbors and shipping: RCW 35.22.280, 35.23.440, and 35A.11.020.

Steamboat companies: Chapter 81.84 RCW.

Tidelands, ownership by state: State Constitution Art. 17.

Waterways: Title 91 RCW.

Wood debris--Removal from navigable waters: Chapter 76.42 RCW.

Chapter 88.01 RCW BOATING OFFENSE COMPACT

Sections

88.01.010 Compact provisions.

RCW 88.01.010 Compact provisions.

The Boating Offense Compact is enacted into law and entered into on behalf of this state with all other states legally joining therein in a form substantially as follows:

ARTICLE I

Findings and Declaration of Policy

- (1) The party states find that:
 - (a) The safety of their waters is materially affected by the degree of compliance with state laws and local ordinances relating to the operation of boats;
 - (b) Violation of such a law or ordinance is evidence that the violator engages in conduct which is likely to endanger the safety of persons and property;
- (2) It is the policy of each of the party states to promote compliance with the laws, ordinances, and administrative rules and regulations relating to the operation of boats by their operators in each of the jurisdictions where such operators operate boats.

ARTICLE II

Definition

As used in this compact, "state" means a state that has entered into this compact.

ARTICLE III

Concurrent Jurisdiction

- (1) If conduct is prohibited by two adjoining party states, courts and law enforcement officers in either state who have jurisdiction over boating offenses committed where waters form a common interstate boundary have concurrent jurisdiction to arrest, prosecute, and try offenders for the prohibited conduct committed anywhere on the boundary water between the two states.
- (2) This compact does not authorize:
 - (a) Prosecution of any person for conduct that is unlawful in the state where it was committed, but lawful in the other party state;
 - (b) A prohibited conduct by the party state.

ARTICLE IV

Entry Into Force and Withdrawal

- (1) This compact shall enter into force and become effective as to any state when it has enacted the same into law.
- (2) Any party state may withdraw from this compact by enacting a statute repealing the same.

ARTICLE V

Construction and Severability

This compact shall be liberally construed so as to effectuate the purposes thereof. The provisions of this compact shall be severable and if any phrase, clause, sentence, or provision of this compact is declared to be contrary to the constitution of any party state or of the United States or the applicability thereof to any government, agency, person, or circumstance is held invalid, the validity of the remainder of this compact and the applicability thereof to any government, agency, person, or circumstance shall not be affected thereby. If this compact shall be held contrary to the constitution of any state party thereto, the compact shall remain in full force and effect as to the remaining states and in full force and effect as to the state affected as to all severable matters.

[1992 c 33 § 1.]

Chapter 88.02 RCW
VESSEL REGISTRATION
(Formerly: Watercraft registration)

Sections

88.02.010	Definitions.
88.02.020	Registration and display of registration number and decal prerequisite to ownership or operation of vessel--Exceptions.
88.02.023	Vessel dealer display decals--Use.
88.02.025	Registration of vessels numbered under the federal boat safety act.
88.02.028	Registration of rented vessels--Dealer's vessels--Dealer registration numbers not transferable.
88.02.030	Exceptions from vessel registration--Use of excess document identification fee for boating safety programs--Rules.
88.02.035	Confidential vessel registration, law enforcement purposes.
88.02.040	Issuance of registrations--Agents--Deposit of fees in general fund--Allocation for boating safety and education and law enforcement.
88.02.045	Allocation of funds under RCW 88.02.040 to counties--Deposit to account for boating safety programs.
88.02.050	Application--Registration fee and excise tax--Registration number and decal--Registration periods--Renewals--Marine oil refuse dump and holding tank information--Transfer of registrations.
88.02.052	Voluntary donations in conjunction with registration--Maritime historic restoration and preservation.
88.02.053	Maritime historic restoration and preservation account.
88.02.055	Refund, collection of erroneous amounts--Penalty for false statement.
88.02.060	Registration of dealers--Surety bond--Fees.
88.02.070	Certificates of title.
88.02.075	Duplicate certificates--Replacement decals--Surrender of original certificate or decal.
88.02.078	Vessel dealer business address--Office--Identification of business.
88.02.090	Inspection of registration--Violation of chapter.

88.02.100	Rule-making authority.
88.02.110	Penalties--Disposition of moneys collected--Enforcement authority.
88.02.112	Registration certificate required--Penalty.
88.02.115	Additional penalties for unauthorized or personal use of dealer display decals.
88.02.118	Evasive registration--Penalty.
88.02.120	Title certificate system--Legislative intent--Authority for rules and procedures to establish system.
88.02.125	Evidence of ownership by vessel dealers--Sales of consigned vessels--Assignment and warranty of certificates of ownership.
88.02.130	Class A title certificates.
88.02.140	Issuance of class A title certificates--Required evidence.
88.02.150	Issuance of class A title certificates--Limitation.
88.02.160	Class B title certificates.
88.02.170	Class A and class B title certificates to have apparent distinctions--Class B certificate to bear legend.
88.02.180	Application for title certificate--Oath by owner.
88.02.184	Issuance of temporary permits by registered vessel dealers--Fee.
88.02.188	Denial, suspension, or revocation of vessel dealer registration--Penalties.
88.02.189	Vessel registration or vessel dealer registration suspension--Noncompliance with support order--Reissuance.
88.02.190	Inspection of vessels.
88.02.200	Department and state immune from suit for administration of chapter.
88.02.210	Records of the purchase and sale of vessels.
88.02.220	Receipt of cash or negotiable instrument before delivery of vessel--Trust account.
88.02.230	Exemption from vessel dealer requirements.
88.02.235	Denial of license.

Notes:

Boat trailer fee: RCW 46.16.670.

Leases: Chapter 62A.2A RCW.

RCW 88.02.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Vessel" means every watercraft used or capable of being used as a means of transportation on the water, other than a seaplane.

(2) "Owner" means a person who has a lawful right to possession of a vessel by purchase, exchange, gift, lease, inheritance, or legal action whether or not the vessel is subject to a security interest.

(3) "Dealer" means a person, partnership, association, or corporation engaged in the business of selling vessels at wholesale or retail in this state.

(4) "Department" means the department of licensing.

[1983 c 7 § 14.]

RCW 88.02.020 Registration and display of registration number and decal

prerequisite to ownership or operation of vessel--Exceptions.

Except as provided in this chapter, no person may own or operate any vessel on the waters of this state unless the vessel has been registered and displays a registration number and a valid decal in accordance with this chapter, except that a vessel which has or is required to have a valid marine document as a vessel of the United States is only required to display a valid decal.

[1985 c 267 § 1; 1983 2nd ex.s. c 3 § 47; 1983 c 7 § 15.]

Notes:

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 88.02.023 Vessel dealer display decals--Use.

Vessel dealer display decals shall only be used:

(1) To demonstrate vessels held for sale when operated by a prospective customer holding a dated demonstration permit, and shall be carried in the vessel at all times it is being operated by such individual;

(2) On vessels owned or consigned for sale that are in fact available for sale and being used only for vessel dealer business purposes by an officer of the corporation, a partner, a proprietor, or by a bona fide employee of the firm if a card so identifying any such individual is carried in the vessel at all times it is so operated.

[1987 c 149 § 4.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.025 Registration of vessels numbered under the federal boat safety act.

(1) A vessel numbered in this state under the federal boat safety act need not register under chapter 88.02 RCW until the earlier of: (a) One year from the date this state's vessel numbering system is approved under the federal boat safety act; or (b) the expiration date of the certificate of number issued for the vessel under the federal boat safety act. At the time of registration under chapter 88.02 RCW, the amount of excise tax due under chapter 82.49 RCW shall include amounts which would have been due under that chapter if the vessel had been registered at the time otherwise required under chapter 88.02 RCW.

(2) As used in this section, "federal boat safety act" means the federal boat safety act of 1971 (85 Stat. 213; 46 U.S.C. 1451 et seq.).

[1984 c 250 § 3.]

RCW 88.02.028 Registration of rented vessels--Dealer's vessels--Dealer registration numbers not transferable.

(1) Rented vessels shall be registered separately under RCW 88.02.020 through 88.02.050.

(2) RCW 88.02.020 does not apply to any registered dealer's vessels held for sale.

(3) Dealer registration numbers are not transferable.

[1987 c 149 § 5.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.030 Exceptions from vessel registration--Use of excess document identification fee for boating safety programs--Rules.

Vessel registration is required under this chapter except for the following:

(1) Military or public vessels of the United States, except recreational-type public vessels;

(2) Vessels owned by a state or subdivision thereof, used principally for governmental purposes and clearly identifiable as such;

(3) Vessels either (a) registered or numbered under the laws of a country other than the United States; or (b) having a valid United States customs service cruising license issued pursuant to 19 C.F.R. Sec. 4.94. On or before the sixty-first day of use in the state, any vessel in the state under this subsection shall obtain an identification document from the department of licensing, its agents, or subagents indicating when the vessel first came into the state. At the time of any issuance of an identification document, a twenty-five dollar identification document fee shall be paid by the vessel owner to the department of licensing for the cost of providing the identification document by the department of licensing. Any moneys remaining from the fee after payment of costs shall be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.045. The department of licensing shall adopt rules to implement its duties under this subsection, including issuing and displaying the identification document and collecting the twenty-five dollar fee;

(4) Vessels that have been issued a valid number under federal law or by an approved issuing authority of the state of principal operation. However, a vessel that is validly registered in another state but that is removed to this state for principal use is subject to registration under this chapter. The issuing authority for this state shall recognize the validity of the numbers previously issued for a period of sixty days after arrival in this state;

(5) Vessels owned by a nonresident if the vessel is located upon the waters of this state exclusively for repairs, alteration, or reconstruction, or any testing related to the repair, alteration, or reconstruction conducted in this state if an employee of the repair, alteration, or construction facility is on board the vessel during any testing: PROVIDED, That any vessel owned by a nonresident is located upon the waters of this state exclusively for repairs, alteration, reconstruction, or testing for a period longer than sixty days, that the nonresident shall file an affidavit with the department of revenue verifying the vessel is located upon the waters of this state for repair, alteration, reconstruction, or testing and shall continue to file such affidavit every sixty days thereafter, while the vessel is located upon the waters of this state exclusively for repairs, alteration, reconstruction, or testing;

(6) Vessels equipped with propulsion machinery of less than ten horsepower that:

(a) Are owned by the owner of a vessel for which a valid vessel number has been issued;

(b) Display the number of that numbered vessel followed by the suffix "1" in the manner prescribed by the department; and

(c) Are used as a tender for direct transportation between that vessel and the shore and for no other purpose;

(7) Vessels under sixteen feet in overall length which have no propulsion machinery of any type or which are not used on waters subject to the jurisdiction of the United States or on the high seas beyond the territorial seas for vessels owned in the United States and are powered by propulsion machinery of ten or less horsepower;

(8) Vessels with no propulsion machinery of any type for which the primary mode of propulsion is human power;

(9) Vessels primarily engaged in commerce which have or are required to have a valid marine document as a vessel of the United States. Commercial vessels which the department of revenue determines have the external appearance of vessels which would otherwise be required to register under this chapter, must display decals issued annually by the department of revenue that indicate the vessel's exempt status;

(10) Vessels primarily engaged in commerce which are owned by a resident of a country other than the United States; and

(11) On and after January 1, 1998, vessels owned by a nonresident individual brought into the state for his or her use or enjoyment while temporarily within the state for not more than six months in any continuous twelve-month period, unless the vessel is used in conducting a nontransitory business activity within the state. However, the vessel must have been issued a valid number under federal law or by an approved issuing authority of the state of principal operation. On or before the sixty-first day of use in the state, any vessel temporarily in the state under this subsection shall obtain an identification document from the department of licensing, its agents, or subagents indicating when the vessel first came into the state. An identification document shall be valid for a period of two months. At the time of any issuance of an identification document, a twenty-five dollar identification document fee shall be paid by the vessel owner to the department of licensing for the cost of providing the identification document by the department of licensing. Any moneys remaining from the fee after payment of costs shall be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.045. The department of licensing shall adopt rules to implement its duties under this subsection, including issuing and displaying the identification document and collecting the twenty-five dollar fee.

[1998 c 198 § 1; 1997 c 83 § 1; 1991 c 339 § 30. Prior: 1989 c 393 § 13; 1989 c 102 § 1; 1985 c 452 § 1; 1984 c 250 § 2; 1983 2nd ex.s. c 3 § 44; 1983 c 7 § 16.]

Notes:

Effective date--1998 c 198: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 27, 1998]." [1998 c 198 § 2.]

Effective date--1985 c 452: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1985." [1985 c 452 § 2.]

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.
Commission to adopt rules: RCW 79A.60.595.
Partial exemption from ad valorem taxes of ships and vessels exempt from excise tax under RCW 88.02.030(9):
RCW 84.36.080.

RCW 88.02.035 Confidential vessel registration, law enforcement purposes.

(1) The department may issue confidential vessel registration for law enforcement purposes only to units of local government and to agencies of the federal government.

(2) The department shall limit confidential vessel registrations owned or operated by the state of Washington or by any officer or employee thereof, to confidential, investigative, or undercover work of state law enforcement agencies.

(3) The director may adopt rules governing applications for and the use of confidential vessel registrations by law enforcement and other public agencies.

[1991 c 339 § 32.]

RCW 88.02.040 Issuance of registrations--Agents--Deposit of fees in general fund--Allocation for boating safety and education and law enforcement.

The department shall provide for the issuance of vessel registrations and may appoint agents for collecting fees and issuing registration numbers and decals. Fees for vessel registrations collected by the director shall be deposited in the general fund: PROVIDED, That any amount above one million one hundred thousand dollars per fiscal year shall be allocated to counties by the state treasurer for boating safety/education and law enforcement programs. Eligibility for such allocation shall be contingent upon approval of the local boating safety program by the state parks and recreation commission. Fund allocation shall be based on the numbers of registered vessels by county of moorage. Each benefiting county shall be responsible for equitable distribution of such allocation to other jurisdictions with approved boating safety programs within said county. Any fees not allocated to counties due to the absence of an approved boating safety program, shall be allocated to the commission for awards to local governments to offset law enforcement and boating safety impacts of boaters recreating in jurisdictions other than where registered.

[1989 c 393 § 12; 1983 c 7 § 17.]

Notes:

Commission to adopt rules: RCW 79A.60.595.

RCW 88.02.045 Allocation of funds under RCW 88.02.040 to counties--Deposit to account for boating safety programs.

Jurisdictions receiving funds under RCW 88.02.040 shall deposit such funds into an account dedicated solely for supporting the jurisdiction's boating safety programs. These funds shall not supplant existing local funds used for boating safety programs.

[1993 c 244 § 40.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

RCW 88.02.050 Application--Registration fee and excise tax--Registration number and decal--Registration periods--Renewals--Marine oil refuse dump and holding tank information--Transfer of registrations.

Application for a vessel registration shall be made to the department or its authorized agent in the manner and upon forms prescribed by the department. The application shall state the name and address of each owner of the vessel and such other information as may be required by the department, shall be signed by at least one owner, and shall be accompanied by a vessel registration fee of ten dollars and fifty cents per year and the excise tax imposed under chapter 82.49 RCW. Any fees required for licensing agents under RCW 46.01.140 shall be in addition to the ten dollar and fifty cent annual registration fee.

Upon receipt of the application and the registration fee, the department shall assign a registration number and issue a decal for each vessel. The registration number and decal shall be issued and affixed to the vessel in a manner prescribed by the department consistent with the standard numbering system for vessels set forth in volume 33, part 174, of the code of federal regulations. A valid decal affixed as prescribed shall indicate compliance with the annual registration requirements of this chapter.

The vessel registrations and decals are valid for a period of one year, except that the director of licensing may extend or diminish vessel registration periods, and the decals therefor, for the purpose of staggered renewal periods. For registration periods of more or less than one year, the department may collect prorated annual registration fees and excise taxes based upon the number of months in the registration period. Vessel registrations are renewable every year in a manner prescribed by the department upon payment of the vessel registration fee and excise tax. Upon renewing a vessel registration, the department shall issue a new decal to be affixed as prescribed by the department.

When the department issues either a notice to renew a vessel registration or a decal for a new or renewed vessel registration, it shall also provide information on the location of marine oil recycling tanks and sewage holding tank pumping stations. This information will be provided to the department by the state parks and recreation commission in a form ready for distribution. The form will be developed and prepared by the state parks and recreation commission with the cooperation of the department of ecology. The department, the state parks and recreation commission, and the department of ecology shall enter into a memorandum of agreement to implement this process.

A person acquiring a vessel from a dealer or a vessel already validly registered under this chapter shall, within fifteen days of the acquisition or purchase of the vessel, apply to the department or its authorized agent for transfer of the vessel registration, and the application shall be accompanied by a transfer fee of one dollar.

[1993 c 244 § 38; 1989 c 17 § 1; 1983 2nd ex.s. c 3 § 45; 1983 c 7 § 18.]

Notes:

Application--1993 c 244 § 38: "Section 38 of this act [the 1993 amendments to RCW 88.02.050] applies to registrations expiring June 30, 1995, and thereafter." [1993 c 244 § 43.]

Intent--1993 c 244: See note following RCW 79A.60.010.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 88.02.052 Voluntary donations in conjunction with registration--Maritime historic restoration and preservation.

In conjunction with the registration of vessels under this chapter, the department shall provide an opportunity for each person registering a vessel to make a voluntary donation to support the maritime historic restoration and preservation activities of the Grays Harbor Historical Seaport and the Steamer Virginia V Foundation. All voluntary donations collected under this section shall be deposited in the maritime historic restoration and preservation account created under RCW 88.02.053.

[1996 c 3 § 1.]

RCW 88.02.053 Maritime historic restoration and preservation account.

(1) The maritime historic restoration and preservation account is created in the custody of the state treasurer. All receipts from the voluntary donations made simultaneously with the registration of vessels under chapter 88.02 RCW shall be deposited into this account. These deposits are not public funds and are not subject to allotment procedures under chapter 43.88 RCW.

(2) At the end of each fiscal year, the state treasurer shall pay from this account to the department of licensing an amount equal to the reasonable administrative expenses of that agency for that fiscal year for collecting the voluntary donations and transmitting them to the state treasurer and shall pay to the state treasurer an amount equal to the reasonable administrative expenses of that agency for that fiscal year for maintaining the account and disbursing funds from the account.

(3) At the end of each fiscal year, the state treasurer shall pay one-half of the balance of the funds in the account after payment of the administrative costs provided in subsection (2) of this section, to the Grays Harbor historical seaport or its corporate successor and the remainder to the Steamer Virginia V foundation or its corporate successor.

(4) If either the Grays Harbor historical seaport and its corporate successors or the Steamer Virginia V foundation and its corporate successors legally ceases to exist, the state treasurer shall, at the end of each fiscal year, pay the balance of the funds in the account to the remaining organization.

(5) If both the Grays Harbor historical seaport and its corporate successors and the Steamer Virginia V foundation and its corporate successors legally cease to exist, the department of licensing shall discontinue the collection of the voluntary donations in conjunction with the

registration of vessels under RCW 88.02.052, and the balance of the funds in the account escheat to the state. If funds in the account escheat to the state, one-half of the fund balance shall be provided to the office of archaeology and historic preservation and the remainder shall be deposited into the parks renewal and stewardship account.

(6) The secretary of state, the directors of the state historical societies, the director of the office of archaeology and historic preservation within the department of community, trade, and economic development, and two members representing the recreational boating community appointed by the secretary of state, shall review the success of the voluntary donation program for maritime historic restoration and preservation established under RCW 88.02.052 and report their findings to the appropriate legislative committees by January 31, 1998. The findings must include the progress of the program and the potential to expand the voluntary funding to other historic vessels.

[1996 c 3 § 2.]

Notes:

Reviser's note: 1996 c 3 directed that this section be added to chapter 43.08 RCW. This section has been codified in chapter 88.02 RCW, which relates more directly to vessel registration receipts.

RCW 88.02.055 Refund, collection of erroneous amounts--Penalty for false statement.

Whenever any license fee paid under this chapter has been erroneously paid, in whole or in part, the person paying the fee, upon satisfactory proof to the director of licensing, is entitled to a refund of the amount erroneously paid. A license fee is refundable in one or more of the following circumstances: (1) If the vessel for which the renewal license was purchased was destroyed before the beginning date of the registration period for which the renewal fee was paid; (2) if the vessel for which the renewal license was purchased was permanently removed from the state before the beginning date of the registration period for which the renewal fee was paid; (3) if the vessel license was purchased after the owner has sold the vessel; (4) if the vessel is currently licensed in Washington and is subsequently licensed in another jurisdiction, in which case any full months of Washington fees between the date of license application in the other jurisdiction and the expiration of the Washington license are refundable; or (5) if the vessel for which the renewal license was purchased is sold before the beginning date of the registration period for which the renewal fee was paid, and the payor returns the new, unused, never affixed license renewal decal to the department before the beginning of the registration period for which the registration was purchased. Upon the refund being certified as correct to the state treasurer by the director and being claimed in the time required by law, the state treasurer shall mail or deliver the amount of each refund to the person entitled to the refund. A claim for refund shall not be allowed for erroneous payments unless the claim is filed with the director within three years after such payment was made.

If due to error a person has been required to pay a license fee under this chapter and excise tax which amounts to an overpayment of ten dollars or more, the person is entitled to a refund of the entire amount of the overpayment, regardless of whether a refund of the overpayment has been requested. If due to error the department or its agents has failed to collect

the full amount of the license fee and excise tax due, which underpayment is in the amount of ten dollars or more, the department shall charge and collect the additional amount as will constitute full payment of the tax and fees.

Any person who makes a false statement under which he or she obtains a refund to which he or she is not entitled under this section is guilty of a gross misdemeanor.

[1997 c 22 § 2; 1996 c 31 § 2; 1989 c 68 § 5.]

RCW 88.02.060 Registration of dealers--Surety bond--Fees.

(1) Each vessel dealer in this state shall register with the department in the manner and upon forms prescribed by the department, in accordance with rules adopted under chapter 34.05 RCW. After the completed vessel dealer application has been satisfactorily filed and the applicant is eligible as determined by the department's rules, the department shall, if no denial proceeding is in effect, issue the vessel dealer's registration on the basis of staggered annual expiration dates.

(2) Before issuing a vessel dealer's registration, the department shall require the applicant to file with the department a surety bond in the amount of five thousand dollars, running to the state of Washington, and executed by a surety company authorized to do business in the state of Washington. The bond shall be approved by the attorney general as to form and conditioned that the dealer shall conduct his business in conformity with the provisions of this chapter. Any vessel consignor or purchaser who has suffered any loss or damage by reason of any act or omission by a dealer that constitutes a violation of this chapter may institute an action for recovery against the dealer and the surety upon the bond. Successive recoveries against the bond shall be permitted, but the aggregate liability of the surety to all persons shall not exceed the amount of the bond. Upon exhaustion of the penalty of the bond or cancellation of the bond by the surety, the vessel dealer registration shall automatically be deemed canceled.

(3) Vessel dealers selling fifteen vessels or fewer per year having a retail value of no more than two thousand dollars each shall not be subject to the provisions of subsection (2).

(4) For the fiscal biennium from July 1, 1987, through June 30, 1989, the registration fee for dealers shall be fifty dollars per year for an original registration, and twenty-five dollars for any subsequent renewal. In addition, a fee of twenty-five dollars shall be collected for the first decal, fifteen dollars for each additional decal, and fifteen dollars for each vessel dealer display decal replacement. In ensuing biennia, the director shall establish the amount of such fees at a sufficient level to defray the costs of administering the vessel dealer registration program. All such fees shall be fixed by rule adopted by the director in accordance with the Administrative Procedure Act, chapter 34.05 RCW. All fees collected under this section shall be deposited with the state treasurer and credited to the general fund.

[1987 c 149 § 1; 1983 c 7 § 19.]

Notes:

Effective date--1987 c 149: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July

1, 1987." [1987 c 149 § 15.]

RCW 88.02.070 Certificates of title.

(1) The department shall provide for the issuance of vessel certificates of title. Applications for certificates may be made through the agents appointed under RCW 88.02.040. The fee for a vessel certificate of title is five dollars. Fees required for licensing agents under RCW 46.01.140 are in addition to the vessel certificate of title fee. Fees for vessel certificates of title shall be deposited in the general fund. Security interests in vessels subject to the requirements of this chapter and attaching after July 1, 1983, shall be perfected only by indication upon the vessel's title certificate. The provisions of chapters 46.12 and 46.16 RCW relating to motor vehicle certificates of registration, titles, certificate issuance, ownership transfer, and perfection of security interests, and other provisions which may be applied to vessels subject to this chapter, may be so applied by rule of the department if they are not inconsistent with this chapter.

(2) Whenever a vessel is to be registered for the first time as required by this chapter, except for a vessel having a valid marine document as a vessel of the United States, application shall be made at the same time for a certificate of title. Any person who purchases or otherwise obtains majority ownership of any vessel subject to the provisions of this chapter, except for a vessel having a valid marine document as a vessel of the United States, shall within fifteen days thereof apply for a new certificate of title which shows the vessel's change of ownership.

(3) Security interests may be released or acted upon as provided by the law under which they arose or were perfected. No new security interest or renewal or extension of an existing security interest is affected except as provided under the terms of this chapter and RCW 46.12.095.

(4) Notice shall be given to the issuing authority by the owner indicated on the certificate of registration within fifteen days of the occurrence of any of the following: Any change of address of owner; destruction, loss, abandonment, theft, or recovery of the vessel; or loss or destruction of a valid certificate of registration on the vessel.

(5) Within five days, excluding Saturdays, Sundays, and state and federal holidays, the owner shall notify the department in writing, on the appropriate form, of the date of the sale or transfer, the name and address of the owner and of the transferee, and such description of the vessel, including the hull identification number, the vessel decal number, or both, as may be required by the department.

[1996 c 315 § 5; 1991 c 339 § 31; 1985 c 258 § 4; 1983 2nd ex.s. c 3 § 46.]

Notes:

Effective dates--1996 c 315 §§ 1, 4, 5: See note following RCW 46.01.140.

Effective date--1985 c 258: "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect June 30, 1985." [1985 c 258 § 13.]

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 88.02.075 Duplicate certificates--Replacement decals--Surrender of original certificate or decal.

(1) If a certificate of ownership, a certificate of registration, or a pair of decals is lost, stolen, mutilated, or destroyed or becomes illegible, the first priority secured party or, if none, the owner or legal representative of the owner named in the certificate, as shown by the records of the department, shall promptly apply for and may obtain a duplicate certificate or replacement decals upon payment of one dollar and twenty-five cents and furnishing information satisfactory to the department.

(a) An application for a duplicate certificate of title shall be accompanied by an affidavit of loss or destruction in a form approved by the department and signed by the first secured party or, if none, the owner or legal representative of the owner.

(b) An application for a duplicate certificate of registration or replacement decals shall be accompanied by an affidavit of loss or destruction in a form approved by the department and signed by the registered owner or legal representative of the owner.

(2) The duplicate certificate of ownership or registration shall contain the legend, "duplicate." It shall be mailed to the first priority secured party named in it or, if none, to the owner.

(3) A person recovering an original certificate of ownership, certificate of registration, or decal for which a duplicate or replacement has been issued shall promptly surrender the original to the department.

[1997 c 241 § 12; 1986 c 71 § 1.]

RCW 88.02.078 Vessel dealer business address--Office--Identification of business.

(1) A vessel dealer shall have and maintain an office in which to conduct business at the business address of the dealer.

(2) The vessel dealer's place of business shall be identified by an exterior sign with the business name. In the absence of other identifiers that the business conducted is marine business, the sign must identify the nature of the business, such as marine sales, service, repair, or manufacturing.

[1987 c 149 § 2.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.090 Inspection of registration--Violation of chapter.

Any person charged with the enforcement of this chapter may request for inspection the certificate of registration from any vessel owner or operator to ascertain the legal and registered ownership of such vessel. Failure to provide such certificate for inspection upon the request of any person charged with enforcement of this chapter constitutes a violation of this chapter and subjects the person requested to produce such document to the penalties provided by RCW 88.02.110.

[1983 c 7 § 21.]

RCW 88.02.100 Rule-making authority.

The department may adopt rules under chapter 34.05 RCW to implement this chapter.

[1983 c 7 § 20.]

RCW 88.02.110 Penalties--Disposition of moneys collected--Enforcement authority.

(1) Except as otherwise provided in this chapter, a violation of this chapter and the rules adopted by the department pursuant to these statutes is a misdemeanor punishable only by a fine not to exceed one hundred dollars per vessel for the first violation. Subsequent violations in the same year are subject to the following fines:

(a) For the second violation, a fine of two hundred dollars per vessel;

(b) For the third and successive violations, a fine of four hundred dollars per vessel.

(2) After subtraction of court costs and administrative collection fees, moneys collected under this section shall be credited to the current expense fund of the arresting jurisdiction.

(3) All law enforcement officers shall have the authority to enforce this chapter, and the rules adopted by the department pursuant to these statutes within their respective jurisdictions: PROVIDED, That a city, town, or county may contract with a fire protection district for such enforcement and fire protection districts are authorized to engage in such activities.

[1993 c 244 § 4; 1987 c 149 § 13; 1984 c 183 § 2; 1983 2nd ex.s. c 3 § 50; 1983 c 7 § 22.]

Notes:

Intent--1993 c 244: See note following RCW 79A.60.010.

Effective date--1987 c 149: See note following RCW 88.02.060.

Construction--Severability--Effective dates--1983 2nd ex.s. c 3: See notes following RCW 82.04.255.

RCW 88.02.112 Registration certificate required--Penalty.

Any person engaging in vessel dealer activities without first obtaining a registration certificate is guilty of a gross misdemeanor.

[1987 c 149 § 3.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.115 Additional penalties for unauthorized or personal use of dealer display decals.

In addition to other penalties imposed by this chapter for unauthorized or personal use of vessel dealer display decals, the director may confiscate all display decals for such period as the director deems appropriate, and in addition, or in lieu of other sanctions, the director may impose a monetary penalty not exceeding twice the amount of excise tax that should have been paid to

register each vessel properly. A monetary penalty assessment is in addition to any fees owing to register each vessel properly. Any monetary penalty imposed or vessel display decals confiscated shall be done in accordance with chapter 34.05 RCW. Any monetary penalty imposed by the director and the delinquent excise taxes collected shall be deposited in the general fund.

[1987 c 149 § 6.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.118 Evasive registration--Penalty.

It is a gross misdemeanor punishable as provided under chapter 9A.20 RCW for any person owning a vessel subject to taxation under chapter 82.49 RCW to register a vessel in another state to avoid Washington state vessel excise tax required under chapter 82.49 RCW or to obtain a vessel dealer's registration for the purpose of evading excise tax on vessels under chapter 82.49 RCW. For a second or subsequent offense, the person convicted is also subject to a fine equal to four times the amount of avoided taxes and fees, no part of which may be suspended or deferred. Excise taxes owed and fines assessed will be deposited in the manner provided under RCW 46.16.010(2).

[2000 c 229 § 6; 1999 c 277 § 10; 1996 c 184 § 4; 1993 c 238 § 4; 1987 c 149 § 7.]

Notes:

Effective date--2000 c 229: See note following RCW 46.16.010.

Effective date--1996 c 184: See note following RCW 46.16.010.

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.120 Title certificate system--Legislative intent--Authority for rules and procedures to establish system.

It is the intention of the legislature to establish a system of certificates of title for vessels and watercraft similar to that in existence for motor vehicles. It is the goal of this legislation that the title certificate become prima facie evidence of ownership of the vessel it describes so that persons may rely upon that certificate; and that security interest in vessels be perfected solely by notation of a secured party upon the title certificate. However, there are title certificates issued prior to June 30, 1985, which may not indicate security interests in the certificated vessel. The establishment of a more reliable system will require implementation over several years, as the existing security interests are either satisfied or their perfection is not continued. During this interim period of five years from June 30, 1985, two different classes, class A and class B, of title certificates will be in existence and issued by the department of licensing. The establishment and operation of the system for watercraft and vessels should be patterned upon the system established and operating for motor vehicles and the department of licensing is hereby authorized and directed to adopt the regulations and procedures necessary and desirable to establish such a similar system, excepting only as the same may be inconsistent with this chapter.

[1985 c 258 § 1.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.125 Evidence of ownership by vessel dealers--Sales of consigned vessels--Assignment and warranty of certificates of ownership.

(1) Vessel dealers shall possess a certificate of ownership, a manufacturer's statement of origin, a carpenter's certificate, or a factory invoice or other evidence of ownership approved by the department for each vessel in the vessel dealer's inventory unless the vessel for sale is consigned or subject to an inventory security agreement. Evidence of ownership shall be either in the name of the dealer or in the name of the dealer's immediate vendor properly assigned.

(2) A vessel dealer may display and sell consigned vessels or vessels subject to an inventory security agreement if there is a written and signed consignment agreement for each vessel or an inventory security agreement covering all inventory vessels. The consignment agreement shall include verification by the vessel dealer that evidence of ownership by the consignor exists and its location, the name and address of the registered owner, and the legal owner, if any. Vessels that are subject to an inventory security interest shall be supported with evidence of ownership that is in the dealer's possession or the possession of the inventory security party. Upon payment of the debt secured for that vessel, the secured party shall deliver the ownership document, appropriately released, to the dealer. It is the vessel dealer's responsibility to ensure that ownership documents are available for ownership transfer upon the sale of the vessel.

(3) Following the retail sale of any vessel, the dealer shall promptly make application and execute the assignment and warranty of the certificate of ownership. Such assignment shall show any secured party holding a security interest created at the time of sale. The dealer shall deliver the certificate of ownership and application for registration to the department.

[1994 c 262 § 27; 1987 c 149 § 8.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.130 Class A title certificates.

After June 30, 1985, a class A certificate shall be issued in the following circumstances:

(1) Upon application for a certificate of title to a new vessel never before titled and sold by an in-state or out-of-state dealer or manufacturer. The application must be accompanied by a manufacturer's statement of origin or other document or documents certifying the first conveyance of said vessel after its manufacture. The manufacturer's statement of origin or other similar document or documents shall reflect the model year, make, and hull identification number of the vessel.

(2) Upon transfer of a vessel or release of a security interest in a vessel for which a class A certificate of title has previously been issued if the department receives appropriate releases of interests.

(3) Commencing five years after June 30, 1985, in all cases.

[1985 c 258 § 7.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.140 Issuance of class A title certificates--Required evidence.

After June 30, 1985, a class A title certificate may be issued upon application by an owner, purchaser, or secured party who presents evidence satisfactory to the department of ownership of the vessel in the registered owner's name and the absence of security interests or claims except as will be shown on the new title certificate. The absence of outstanding security interests may be evidenced by appropriate Uniform Commercial Code financing statement searches by the appropriate filing officer or officers pursuant to *RCW 62A.9-407(2) and releases or disclaimers of interest by any secured parties who might have security interests perfected by filing of [a] Uniform Commercial Code financing statement.

[1985 c 258 § 8.]

Notes:

***Reviser's note:** Article 62A.9 RCW was repealed in its entirety by 2000 c 250 § 9A-901, effective July 1, 2001. For later enactment, see Article 62A.9A RCW.

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.150 Issuance of class A title certificates--Limitation.

A class A certificate of title shall not be issued for any vessel for which a class B certificate has been issued unless the class B certificate is surrendered together with appropriate releases of interest by parties shown on such certificate.

[1985 c 258 § 9.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.160 Class B title certificates.

All titles issued prior to June 30, 1985, are designated class B title certificates. Class B certificates evidence ownership of vessels but the vessel is more likely to be subject to a valid and perfected security interest or other claims of interest than class A certificated vessels.

[1985 c 258 § 2.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.170 Class A and class B title certificates to have apparent distinctions--Class B certificate to bear legend.

Class A and class B certificates shall be readily distinguishable from each other, through different color, format, or other apparent distinctions. Each class B certificate issued after June

30, 1985, shall bear the legend: "The vessel may be subject to perfected security interests or claims not indicated on this certificate."

[1985 c 258 § 5.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.180 Application for title certificate--Oath by owner.

Each application for a title certificate shall require the person to be designated as the registered owner to swear under penalty of the perjury laws of this state that he is the owner or an authorized agent of the owner of the vessel, and that it is free of any claim of lien, mortgage, conditional sale, or other security interest of any person except the person or persons set forth in the application as secured parties.

[1985 c 258 § 6.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.184 Issuance of temporary permits by registered vessel dealers--Fee.

(1) The department may authorize vessel dealers properly registered pursuant to this chapter to issue temporary permits to operate vessels under such rules as the department adopts.

(2) The fee for each temporary permit application distributed to an authorized vessel dealer shall be five dollars, which shall be credited to the payment of registration fees at the time application for registration is made.

[1987 c 149 § 9.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.188 Denial, suspension, or revocation of vessel dealer registration--Penalties.

Except as otherwise provided in this chapter, the director may by order deny, suspend, or revoke the registration of any vessel dealer, or in lieu thereof or in addition thereto, may by order assess monetary penalties of a civil nature not to exceed one thousand dollars per violation, if the director finds that the applicant or registrant:

(1) Is applying for a dealer's registration or has obtained a dealer's registration for the purpose of evading excise taxes on vessels; or

(2) Has been adjudged guilty of a felony that directly relates to marine trade and the time elapsed since the adjudication is less than ten years. For purposes of this section, adjudged guilty means, in addition to a final conviction in court, an unvacated forfeiture of bail or collateral deposited to secure a defendant's appearance in court, the payment of a fine, a plea of guilty, or a finding of guilt regardless of whether the sentence is deferred or the penalty is suspended; or

(3) Has failed to comply with the trust account requirements of this chapter; or

(4) Has failed to transfer a certificate of title to a purchaser as required in this chapter; or
(5) Has misrepresented the facts at the time of application for registration or renewal; or
(6) Has failed to comply with applicable provisions of this chapter or any rules adopted under it.

[1987 c 149 § 12.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.189 Vessel registration or vessel dealer registration suspension--Noncompliance with support order--Reissuance.

The department shall immediately suspend the vessel registration or vessel dealer's registration of a person who has been certified pursuant to RCW 74.20A.320 by the department of social and health services as a person who is not in compliance with a support order or a *residential or visitation order. If the person has continued to meet all other requirements for reinstatement during the suspension, reissuance of the registration shall be automatic upon the department's receipt of a release issued by the department of social and health services stating that the licensee is in compliance with the order.

[1997 c 58 § 863.]

Notes:

***Reviser's note:** 1997 c 58 § 887 requiring a court to order certification of noncompliance with residential provisions of a court-ordered parenting plan was vetoed. Provisions ordering the department of social and health services to certify a responsible parent based on a court order to certify for noncompliance with residential provisions of a parenting plan were vetoed. See RCW 74.20A.320.

Short title--Part headings, captions, table of contents not law--Exemptions and waivers from federal law--Conflict with federal requirements--Severability--1997 c 58: See RCW 74.08A.900 through 74.08A.904.

Effective dates--Intent--1997 c 58: See notes following RCW 74.20A.320.

RCW 88.02.190 Inspection of vessels.

The department is hereby authorized to require inspection of vessels which are brought into this state from another state and for which no title certificate has been issued and for any other vessel if the department determines that inspection of the vessel will help to verify the accuracy of the information set forth on the application.

[1985 c 258 § 10.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.200 Department and state immune from suit for administration of chapter.

No suit or action shall ever be commenced or prosecuted against the department of licensing or the state of Washington by reason of any act done or omitted to be done in the administration of the duties and responsibilities imposed upon the department under chapter

88.02 RCW.

[1985 c 258 § 11.]

Notes:

Effective date--1985 c 258: See note following RCW 88.02.070.

RCW 88.02.210 Records of the purchase and sale of vessels.

(1) A vessel dealer shall complete and maintain for a period of at least three years a record of the purchase and sale of all vessels purchased or consigned and sold by the vessel dealer. Records shall be made available for inspection by the department during normal business hours.

(2) Before renewal of the vessel dealer registration, the department shall require, on the forms prescribed, a record of the number of vessels sold during the registration year. Vessel dealers who assert that they qualify for the exemption provided in RCW 88.02.060(3) shall also record, on forms prescribed, the highest retail value of any vessel sold in the registration year.

[1987 c 149 § 10.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.220 Receipt of cash or negotiable instrument before delivery of vessel--Trust account.

A vessel dealer who receives cash or a negotiable instrument of deposit in excess of one thousand dollars, or a deposit of any amount that will be held for more than fourteen calendar days, shall place the funds in a separate trust account.

(1) The cash or negotiable instrument must be set aside immediately upon receipt for the trust account, or endorsed to such a trust account immediately upon receipt.

(2) The cash or negotiable instrument must be deposited in the trust account by the close of banking hours on the day following the receipt.

(3) After delivery of the purchaser's vessel the vessel dealer shall remove the deposited funds from the trust account.

(4) The dealer shall not commingle the purchaser's funds with any other funds at any time.

(5) The funds shall remain in the trust account until the delivery of the purchased vessel. However, upon written agreement from the purchaser, the vessel dealer may remove and release trust funds before delivery.

[1991 c 339 § 33; 1987 c 149 § 11.]

Notes:

Effective date--1987 c 149: See note following RCW 88.02.060.

RCW 88.02.230 Exemption from vessel dealer requirements.

(1) The department may exempt from compliance with the vessel dealer requirements of

this chapter, any person who is engaged in the business of selling in this state at wholesale or retail, human-powered watercraft which is: (a) Under sixteen feet in length; (b) unable to be powered by propulsion machinery or wind propulsion as designed by the manufacturer; and (c) not designed for use on commonly-used navigable waters.

(2) Any person engaged in the business of selling at wholesale or retail, exempt and nonexempt watercraft under this section shall only be required to comply with the provisions of this chapter in regard to the sale of nonexempt watercraft.

[1990 c 250 § 90.]

Notes:

Severability--1990 c 250: See note following RCW 46.16.301.

RCW 88.02.235 Denial of license.

The director may deny a license under this chapter when the application is a subterfuge that conceals the real person in interest whose license has been denied, suspended, or revoked for cause under this chapter and the terms have not been fulfilled or a civil penalty has not been paid, or the director finds that the application was not filed in good faith. This section does not preclude the department from taking an action against a current licensee.

[1997 c 432 § 3.]

Chapter 88.04 RCW
CHARTER BOAT SAFETY ACT
(Formerly: Passenger watercraft for hire--Regulation)

Sections

88.04.005	Purposes.
88.04.015	Definitions.
88.04.025	Operating on state waters--Conditions.
88.04.035	Inspection of charter boats--Certificate of inspection.
88.04.045	Application for inspection--Inspection fee--Deposit of fees.
88.04.055	Evidentiary hearings.
88.04.065	Reciprocal agreements--Annual operating permits--Education and enforcement programs.
88.04.075	Exemptions from chapter.
88.04.085	Application of Washington industrial safety and health act.
88.04.310	Inspection program fee.
88.04.320	Operating violations enumerated--Penalties.
88.04.330	Rule-making authority.
88.04.900	Short title.

Notes:

Inspection and regulation, department of labor and industries: RCW 43.22.050.

Regulating sale of passenger tickets: RCW 81.56.150.

Regulation by

first class cities: RCW 35.22.280.

noncharter and charter code cities: RCW 35A.11.020.

second class cities: RCW 35.23.440.

RCW 88.04.005 Purposes.

The purposes of this chapter are as follows:

- (1) Regulate charter boats for the carrying of more than six passengers, which are operated on state waters and which are not regulated by the United States coast guard;
- (2) Protect the safety and health of employees, passengers, and persons utilizing charter boats;
- (3) Authorize the department of labor and industries to adopt rules regulating the use of charter boats operating on state waters and to issue licenses; and
- (4) Provide penalties for violations of this chapter.

[1999 c 111 § 1; 1989 c 295 § 1.]

RCW 88.04.015 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

- (1) "Department" means the department of labor and industries.
- (2) "Carrying passengers or cargo" means the transporting of any person or persons or cargo on a vessel for a fee or other consideration.
- (3) "Charter boat" means a vessel or barge operating on state waters that is not inspected or licensed by the United States coast guard and over which the United States coast guard does not exercise jurisdiction and which is rented, leased, or chartered to carry more than six persons or cargo.
- (4) "Equipment" means a system, part, or component of a vessel as originally manufactured, or a system, part, or component manufactured or sold for replacement, repair, or improvement of a system, part, or component of a vessel; an accessory or equipment for, or appurtenance to a vessel; or a marine safety article, accessory, or equipment, including radio equipment, intended for use by a person on board a vessel.
- (5) "State waters" means all waters within the territorial limits of the state of Washington, and not subject to the jurisdiction of the United States coast guard.
- (6) "Operate" means to start or operate any engine which propels a vessel, or to physically control the motion, direction, or speed of a vessel.
- (7) "Owner" means a person who claims lawful possession of a vessel by virtue of legal title or an equitable interest in a vessel which entitles that person to possession of the vessel; but does not include charterers and lessees.
- (8) "Passenger" means a person carried on board a charter boat except:
 - (a) The owner of the vessel or the owner's agent; or
 - (b) The captain and members of the vessel's crew.

(9) "Operator's license" means a vessel operator's license issued by the United States coast guard or department for the specified tonnage and operational waters of the vessel.

(10) "Vessel" means every description of motorized watercraft, other than a bare-boat charter boat, seaplane, or sailboat, used or capable of being used to transport more than six passengers or cargo on water for rent, lease, or hire.

(11) "Bare-boat charter" means the unconditional lease, rental, or charter of a boat by the owner, or his or her agent, to a person who by written agreement, or contract, assumes all responsibility and liability for the operation, navigation, and provisioning of the boat during the term of the agreement or contract, except when a captain or crew is required or provided by the owner or owner's agents to be hired by the charterer to operate the vessel.

[1999 c 111 § 2; 1991 c 45 § 1; 1989 c 295 § 2.]

RCW 88.04.025 Operating on state waters--Conditions.

A person shall not rent, lease, or hire out a charter boat, nor carry, advertise for the carrying of, nor arrange for the carrying of, more than six passengers on a vessel for a fee or other consideration on state waters unless each of the following conditions is satisfied:

(1)(a) The department has inspected the vessel within the previous twelve months and has issued for the vessel a certificate of inspection that is still valid and current and which allows the carrying of more than six passengers; or

(b) The United States coast guard has inspected the vessel and has issued a certificate of inspection that is still valid and current and which allows the carrying of more than six passengers.

(2) The operator of the vessel is licensed as an operator by either the United States coast guard or the department. The operator must carry such license at all times while operating the vessel and must display such license upon demand by the department.

(3) The vessel has a valid and current registration certificate which is available for inspection by the department.

(4) The vessel is covered by current and valid liability insurance. Proof of such coverage must be provided to the department upon demand.

[1999 c 111 § 3; 1989 c 295 § 3.]

RCW 88.04.035 Inspection of charter boats--Certificate of inspection.

The department shall inspect or provide for the inspection of every charter boat once every twelve months with the vessel in the water to determine if the vessel and its equipment comply with the rules promulgated by the department and with the applicable state and federal laws and regulations. Beginning no later than January 1, 2002, the department shall also inspect or provide for the inspection of every charter boat that carries more than six passengers once every sixty months with the vessel in drydock. In addition, the department may at any time inspect or provide for the inspection of any charter boat if the department has reasonable cause to believe either that a provision of this chapter has been violated or that an inspection is necessary

to ensure the safety of persons or property on the vessel.

(1) Ninety days before any certificate of inspection expires, the department shall mail written notification to the owner of the vessel that a twelve-month or sixty-month inspection must be completed before the expiration date. The department shall include with the notification an application for inspection, which must be completed and returned by the owner no later than sixty days before the expiration date of the current certificate of inspection. The owner shall include the registration fee with the completed application form. A person filing an application shall certify by the person's signature that the information furnished on the application is true and correct.

(2) If, after the inspection, the department determines that the charter boat and its equipment comply with the rules promulgated by the department and with the applicable state and federal laws and regulations, the department shall issue to the owner of the charter boat a certificate of inspection. Such certificate shall specify the maximum passenger, crew, and total person capacity of the charter boat. The certificate shall be valid for one year from the date of issuance. The certificate shall be prominently displayed on the charter boat while the charter boat is operating upon state waters.

(3) The department shall determine the minimum number of crew necessary for the safe operation of the charter boat.

(4) If the department determines that the charter boat or its equipment does not comply with the rules promulgated by the department and with the applicable state and federal laws and regulations, the department shall not issue a certificate of inspection and any current certificate of inspection shall be revoked by the department.

[1999 c 111 § 4; 1989 c 295 § 4.]

RCW 88.04.045 Application for inspection--Inspection fee--Deposit of fees.

(1) The owner of a vessel which does not have a current certificate of inspection or which has not previously been inspected by the department and which must be inspected by the department shall file an application for inspection, accompanied by the required fee, no later than sixty days before the scheduled or requested inspection date. A person filing an application shall certify by the person's signature that the information furnished on the application is true and correct.

(2) When the department inspects or provides for the inspection of any charter boat because the department has reasonable cause to believe either that a provision of this chapter has been violated or that an inspection is necessary to ensure the safety of persons or property, the owner shall not be required to pay an inspection fee for that inspection.

(3) When a twelve-month in-water inspection and a sixty-month drydock inspection are required in the same year, the owner shall only be required to pay the fee for the drydock inspection.

(4) All sums received from licenses, inspection fees, or other sources described in this chapter shall be deposited in the industrial insurance trust funds and shall be used for administrative, education, and enforcement costs associated with this chapter.

[1999 c 111 § 5; 1989 c 295 § 5.]

RCW 88.04.055 Evidentiary hearings.

(1) A person who has been denied a certificate of inspection or a license may petition the department for an evidentiary hearing.

(2) A person who owns a charter boat may petition the department for an evidentiary hearing regarding the determination of the maximum passengers, crew, or total capacity of the charter boat.

[1989 c 295 § 9.]

RCW 88.04.065 Reciprocal agreements--Annual operating permits--Education and enforcement programs.

(1) The department may enter into reciprocal agreements with other states concerning the operation and inspection of charter boats from those states that operate on the waters of the state of Washington. Reciprocity shall be granted only if a state can establish to the satisfaction of the department that their laws and standards concerning charter boats meet or exceed the laws and rules of the state of Washington. A charter boat that operates on state waters under a reciprocal agreement pursuant to this section shall obtain an annual operating permit from the department for a fee for each year the charter boat does business on the waters of the state of Washington. The department shall deposit the fees from annual operating permits issued pursuant to this section in the industrial insurance trust funds.

(2) The department shall develop an education and enforcement program designed to eliminate the operation of charter boats that have not been inspected and certified as required by this chapter, and shall provide the public with information regarding the safety features and requirements necessary for the lawful operation of charter boats.

[1999 c 111 § 6; 1989 c 295 § 10.]

RCW 88.04.075 Exemptions from chapter.

The provisions of this chapter shall not apply to:

(1) A vessel that is a charter boat but is being used by the documented or registered owner of the charter boat exclusively for the owner's own noncommercial or personal pleasure purposes;

(2) A vessel owned by a person or corporate entity which is donated and used by a person or nonprofit organization to transport passengers for charitable or noncommercial purposes, regardless of whether consideration is directly or indirectly paid to the owner;

(3) A vessel that is rented, leased, or hired by an operator to transport passengers for noncommercial or personal pleasure purposes;

(4) A vessel used exclusively for, or incidental to, an educational purpose; or

(5) A bare-boat charter boat.

[1991 c 45 § 2; 1989 c 295 § 11.]

RCW 88.04.085 Application of Washington industrial safety and health act.

Unless specifically provided by statute this chapter and the rules adopted thereunder shall be implemented and enforced, including penalties, violations, citations, appeals, and other administrative procedures, pursuant to the Washington industrial safety and health act, chapter 49.17 RCW.

[1989 c 295 § 12.]

RCW 88.04.310 Inspection program fee.

The owner or operator of every vessel inspected by the department shall pay the department a fee for each inspection. The fee shall be established by rule and shall cover the full cost of the inspection program including travel, per diem, and administrative and legal support costs for the program.

[1999 c 111 § 7; 1989 c 295 § 6; 1979 c 74 § 2.]

RCW 88.04.320 Operating violations enumerated--Penalties.

(1) It is unlawful for any person to operate a vessel unless that person holds a valid license issued by the United States coast guard or the department to operate a vessel of that class.

(2) It is unlawful for any person to operate a vessel unless the vessel is operated in compliance with the rules of the department of labor and industries and has a current certificate of inspection posted.

(3) Any violation of the licensing and inspection provisions of this chapter is punishable pursuant to the penalties provided under the Washington industrial safety and health act, chapter 49.17 RCW.

[1989 c 295 § 7; 1979 c 74 § 3.]

RCW 88.04.330 Rule-making authority.

The department shall adopt by rule, under chapter 34.05 RCW:

(1) Procedures, standards, and fees for the licensing of operators of any vessel used as a charter boat, as defined under RCW 88.04.015, operating on state waters for rent, lease, or hire;

(2) Standards and fees for the inspection of vessels;

(3) Minimum safety and health standards for passengers and crew on board charter boats consistent with the rules adopted by the United States coast guard in 46 C.F.R., subchapter T, small passenger vessels under one hundred gross tons; and

(4) Any other rules needed for the efficient administration of the purposes of this chapter.

[1999 c 111 § 8; 1989 c 295 § 8; 1979 c 74 § 4.]

RCW 88.04.900 Short title.

This chapter may be known and cited as the charter boat safety act.

[1989 c 295 § 13.]

**Chapter 88.08 RCW
SPECIFIC ACTS PROHIBITED**

Sections

88.08.020	Tampering with lights or signals.
88.08.030	Bringing certain foreign convicts into state.
88.08.050	Injury to lighthouses or United States light.
88.08.060	Unlicensed pilotage.

Notes:

Construction projects in state waters: Chapter 77.55 RCW.

Damage by vessel to underwater cable: RCW 80.36.070.

Excessive steam in boilers, penalty: RCW 70.54.080.

Intoxication of steamship employees: RCW 9.91.020.

RCW 88.08.020 Tampering with lights or signals.

Every person who, in such manner as might, if not discovered, endanger a vessel, railway engine, motor, train, or car, shall show, mask, extinguish, alter, or remove any light or signal, or exhibit any false light or signal, shall be punished by imprisonment in a state correctional facility for not more than ten years.

[1992 c 7 § 62; 1909 c 249 § 402; RRS § 2654.]

RCW 88.08.030 Bringing certain foreign convicts into state.

Every person who, being the master or commander of any vessel or boat arriving from a foreign country, shall knowingly bring into this state a person who has been or is a foreign convict of any offense, which, if committed in this state would be punishable under the laws thereof, shall be guilty of a misdemeanor.

[1909 c 249 § 435; RRS § 2687.]

Notes:

Reviser's note: Caption for 1909 c 249 § 435 reads as follows: "Sec. 435. Master of Vessel Bringing Foreign Convict."

RCW 88.08.050 Injury to lighthouses or United States light.

Every person who shall willfully break, injure, deface, or destroy any lighthouse station, post, platform, step, lamp, or other structure pertaining to such lighthouse station, or shall extinguish or tamper with any light erected by the United States upon or along the navigable waters of this state to aid in the navigation thereof, in case no punishment is provided therefor by the laws of the United States, shall be punished as follows:

(1) Whenever such act may endanger the safety of any vessel navigating such waters, or jeopardize the safety of any person or property in or upon such vessel, by imprisonment in a state correctional facility for not more than ten years.

(2) In all other cases by imprisonment in the county jail for not more than one year, or by a fine of not more than one thousand dollars, or by both.

[1992 c 7 § 63; 1909 c 249 § 403; RRS § 2655.]

RCW 88.08.060 Unlicensed pilotage.

Every person not duly licensed thereto, who shall pilot or offer to pilot any vessel into, within or out of the waters of Juan de Fuca Strait or Puget Sound, shall be guilty of a misdemeanor: PROVIDED, That nothing herein shall prohibit a master of a vessel acting as his own pilot, nor compel a master or owner of any vessel to take out a pilot license for that purpose.

[1909 c 249 § 293; RRS § 2545. Prior: 1888 p 177 § 18.]

**Chapter 88.16 RCW
PILOTAGE ACT**

Sections

88.16.005	Legislative declaration of policy and intent.
88.16.010	Board of pilotage commissioners--Created--Chairperson--Members--Terms--Qualifications--Vacancies--Quorum.
88.16.020	Board of pilotage commissioners--Office--Compensation and travel expenses of members--Employment of personnel.
88.16.035	Board of pilotage commissioners--Powers and duties generally.
88.16.040	Oaths and subpoenas--Compelling attendance of witnesses--Contempt.
88.16.050	Pilotage districts and waters affected.
88.16.061	Pilotage account.
88.16.070	Vessels exempted and included under chapter--Fee--Penalty.
88.16.090	Pilots' licenses--Qualifications--Duration--Annual fee--Written and oral examinations--Physical examinations--Familiarization trips--Penalty--Reporting requirements.
88.16.100	Pilots' licenses--Revocation, suspension, etc., of--Reprimand or fine--Other disciplinary actions--Procedure--Judicial review.
88.16.102	Pilots' licenses--Mandatory termination of.
88.16.103	Mandatory rest periods for pilots--Rules--Pilot to refuse assignment, when, report--Penalty.
88.16.105	Size and type of vessels prescribed for newly licensed pilot--Rules.
88.16.107	Pilots may testify without sanctions for doing so.

- 88.16.110 Pilots to file quarterly report--Contents.
- 88.16.115 Limiting liability of pilots--Deemed in public interest.
- 88.16.118 Limiting liability of pilots--Liability of vessel, owner, or operator not limited.
- 88.16.120 Failure to observe pilotage rate--Penalty.
- 88.16.130 Unlicensed pilot liable for payment of rates--Penalty for refusing to employ licensed pilot.
- 88.16.135 Assignment of pilots to vessels--Request that pilot not be assigned--Hearing on request.
- 88.16.140 Pilot's lien for compensation.
- 88.16.150 General penalty--Civil penalty--Jurisdiction--Disposition of fines--Failure to inform of special directions, gross misdemeanor.
- 88.16.155 Vessel master to make certification before pilotage service offered--Procedure upon refusal--Rules--Penalties--Exception.
- 88.16.160 Severability and short title.
- 88.16.170 Oil tankers--Intent and purpose.
- 88.16.180 Oil tankers--State licensed pilot required.
- 88.16.190 Oil tankers--Restricted waters--Standard safety features required--Exemptions.
- 88.16.195 Oil tankers--Not to exceed speed of escorting tug.
- 88.16.200 Vessel designed to carry liquefied natural or propane gas to adhere to oil tanker provisions.

Notes:

Unlicensed pilotage: RCW 88.08.060.

RCW 88.16.005 Legislative declaration of policy and intent.

The legislature finds and declares that it is the policy of the state of Washington to prevent the loss of human lives, loss of property and vessels, and to protect the marine environment of the state of Washington through the sound application of compulsory pilotage provisions in certain of the state waters.

The legislature further finds and declares that it is a policy of the state of Washington to have pilots experienced in the handling of vessels aboard vessels in certain of the state waters with prescribed qualifications and licenses issued by the state.

It is the intent of the legislature to ensure against the loss of lives, loss or damage to property and vessels, and to protect the marine environment through the establishment of a board of pilotage commissioners representing the interests of the people of the state of Washington.

It is the further intent of the legislature not to place in jeopardy Washington's position as an able competitor for waterborne commerce from other ports and nations of the world, but rather to continue to develop and encourage such commerce.

[1977 ex.s. c 337 § 1.]

Notes:

Severability--1977 ex.s. c 337: "If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1977 ex.s. c 337 § 18.]

RCW 88.16.010 Board of pilotage commissioners--Created--

Chairperson--Members--Terms--Qualifications--Vacancies--Quorum.

(1) The board of pilotage commissioners of the state of Washington is hereby created and shall consist of the assistant secretary of marine transportation of the department of transportation of the state of Washington, or the assistant secretary's designee who shall be an employee of the marine division, who shall be chairperson, the director of the department of ecology, or the director's designee, and seven members appointed by the governor and confirmed by the senate. Each of the appointed commissioners shall be appointed for a term of four years from the date of the member's commission. No person shall be eligible for appointment to the board unless that person is at the time of appointment eighteen years of age or over and a citizen of the United States and of the state of Washington. Two of the appointed commissioners shall be pilots licensed under this chapter and actively engaged in piloting upon the waters covered by this chapter for at least three years immediately preceding the time of appointment and while serving on the board. One pilot shall be from the Puget Sound pilotage district and one shall be from the Grays Harbor pilotage district. Two of the appointed commissioners shall be actively engaged in the ownership, operation, or management of deep sea cargo and/or passenger carrying vessels for at least three years immediately preceding the time of appointment and while serving on the board. One of said shipping commissioners shall be a representative of American and one of foreign shipping. One of the commissioners shall be a representative from a recognized environmental organization concerned with marine waters. The remaining commissioners shall be persons interested in and concerned with pilotage, maritime safety, and marine affairs, with broad experience related to the maritime industry exclusive of experience as either a state licensed pilot or as a shipping representative.

(2) Any vacancy in an appointed position on the board shall be filled by the governor for the remainder of the unfilled term, subject to confirmation by the senate.

(3) Five members of the board shall constitute a quorum. At least one pilot, one shipping representative, and one public member must be present at every meeting. All commissioners and the chairperson shall have a vote.

[2001 c 36 § 4; 1991 c 200 § 1001; 1987 c 485 § 1; 1979 ex.s. c 207 § 1; 1977 ex.s. c 337 § 2; 1977 ex.s. c 151 § 73; 1971 ex.s. c 292 § 58; 1935 c 18 § 1; RRS § 9871-1. Prior: 1888 p 175 § 1.]

NOTES:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

Federal requirements--Severability--1977 ex.s. c 151: See RCW 47.98.070 and 47.98.080.

Severability--1971 ex.s. c 292: See note following RCW 26.28.010.

RCW 88.16.020 Board of pilotage commissioners--Office--Compensation and travel expenses of members--Employment of personnel.

The department of transportation of the state of Washington shall be the office of the board, and all records shall be kept in the office of the department. Each pilotage commissioner shall be compensated in accordance with RCW 43.03.240 and shall be reimbursed for travel expenses in accordance with RCW 43.03.050 and 43.03.060, to be paid out of the pilotage account on vouchers approved by the chairperson of the board: PROVIDED, That the sums

received under this section shall not be considered compensation earnable as defined pursuant to RCW 41.40.010(8).

The board is authorized to employ personnel, pursuant to chapter 41.06 RCW, as necessary to conduct the business of the board.

[1984 c 287 § 111; 1977 ex.s. c 337 § 3; 1977 ex.s. c 151 § 74; 1975-'76 2nd ex.s. c 34 § 178; 1967 c 15 § 1; 1941 c 184 § 1; 1935 c 18 § 2; RRS § 9871-2.]

Notes:

Legislative findings--Severability--Effective date--1984 c 287: See notes following RCW 43.03.220.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

Federal requirements--Severability--1977 ex.s. c 151: See RCW 47.98.070 and 47.98.080.

Effective date--Severability--1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

RCW 88.16.035 Board of pilotage commissioners--Powers and duties generally.

The board of pilotage commissioners shall:

(1) Adopt rules, pursuant to chapter 34.05 RCW as now existing or hereafter amended, necessary for the enforcement and administration of this chapter;

(2) License pilot applicants meeting the qualifications and passing the examination as provided for in RCW 88.16.090 as now or hereafter amended and to establish additional training requirements, including a program of continuing education developed after consultation with pilot organizations, including those located within the state of Washington, as required to maintain a competent pilotage service;

(3) Maintain a register of pilots, records of pilot accidents and other history pertinent to pilotage, along with a roster of vessels, agents, owners, operators, and masters necessary for the maintenance of a roster of persons interested in and concerned with pilotage and maritime safety;

(4) Annually fix the pilotage tariffs for pilotage services performed aboard vessels as required by this chapter: PROVIDED, That the board may fix extra compensation for extra services to vessels in distress, for awaiting vessels, or for being carried to sea on vessels against the will of the pilot, and for such other services as may be determined by the board;

(5) File annually with the governor and the chairs of the transportation committees of the senate and house of representatives a report which includes, but is not limited to, the following: The number, names, addresses, ages, pilot license number, and years of service as a Washington licensed pilot of any person licensed by the board as a Washington state pilot; the names, employment, and other information of the members of the board; the total number of pilotage assignments by pilotage district, including information concerning the various types and sizes of vessels and the total annual tonnage; the annual earnings of individual pilots before and after deduction for expenses of pilot organizations, including extra compensation as a separate category; the annual expenses of private pilot associations, including personnel employed and capital expenditures; the status of pilotage tariffs, extra compensation, and travel; the retirement contributions paid to pilots and the disposition thereof; the number of groundings, mishaps, or other incidents which are reported to or investigated by the board, and which are determined to be accidents, as defined by the board, including the vessel name, location of incident, pilot's name, and disposition of the case together with information received before the board acted from

all persons concerned, including the United States coast guard; the names, qualifications, time scheduled for examinations, and the district of persons desiring to apply for Washington state pilotage licenses; summaries of dispatch records, quarterly reports from pilots, and the bylaws and operating rules of pilotage organizations; the names, sizes in deadweight tons, surcharges, if any, port of call, name of the pilot, and names and horsepower of tug boats for any and all oil tankers subject to the provisions of RCW 88.16.190 together with the names of any and all vessels for which the United States coast guard requires special handling pursuant to their authority under the Ports and Waterways Safety Act of 1972; the expenses of the board; and any and all other information which the board deems appropriate to include;

(6) Publish a manual which includes the pilotage act and other statutes of Washington state and the federal government which affect pilotage, including the rules of the board, together with such additional information as may be informative for pilots, agents, owners, operators, and masters. Such manual shall be distributed without cost to all pilots and governmental agencies upon request. All other copies shall be sold for a five dollar fee with proceeds to be credited to the pilotage account;

(7) Appoint advisory committees and employ marine experts as necessary to carry out its duties under this chapter;

(8) Provide for the maintenance of efficient and competent pilotage service on all waters covered by this chapter; and do such other things as are reasonable, necessary, and expedient to insure proper and safe pilotage upon the waters covered by this chapter and facilitate the efficient administration of this chapter.

[1987 c 264 § 1; 1977 ex.s. c 337 § 4.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.040 Oaths and subpoenas--Compelling attendance of witnesses--Contempt.

Any member of the board shall have power to administer oaths in any matter before the board for consideration or inquiry and to issue subpoenas requiring witnesses to appear before the board. Such subpoenas shall be signed by a member of the board and issued in the name of the state of Washington and be served and returned, and mileage and witness fees shall be paid in like manner and effect as in a civil action. A witness wilfully disobeying such subpoena served upon the witness shall be proceeded against upon complaint of the board to the attorney general or the prosecuting attorney of the county where the attendance of the witness was demanded as for a contempt of the authority of the superior court of said county.

[1987 c 485 § 2; 1967 c 15 § 9; 1935 c 18 § 14; RRS § 9871-14.]

RCW 88.16.050 Pilotage districts and waters affected.

This chapter shall apply to the pilotage districts of this state as defined in this section.

(1) "Puget Sound pilotage district", whenever used in this chapter, shall be construed to mean and include all the waters of the state of Washington inside the international boundary line between the state of Washington, the United States and the province of British Columbia, Canada and east of one hundred twenty-three degrees twenty-four minutes west longitude.

(2) "Grays Harbor pilotage district" shall include all inland waters, channels, waterways, and navigable tributaries within Grays Harbor and Willapa Harbor. The boundary line between Grays Harbor and Willapa Harbor and the high seas shall be defined by the board.

[1987 c 485 § 3; 1979 ex.s. c 207 § 2; 1977 ex.s. c 337 § 5; 1971 ex.s. c 297 § 2; 1967 c 15 § 2; 1935 c 18 § 3; RRS § 9871-3.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.061 Pilotage account.

The account in the general fund designated in RCW 43.79.330(17) as the "Puget Sound pilotage account" is hereby redesignated as the "pilotage account".

[1967 c 15 § 11.]

RCW 88.16.070 Vessels exempted and included under chapter--Fee--Penalty.

A United States vessel on a voyage in which it is operating exclusively on its coastwise endorsement, its fishery endorsement (including catching and processing its own catch outside United States waters and economic zone for delivery in the United States), and/or its recreational (or pleasure) endorsement, and all United States and Canadian vessels engaged exclusively in the coasting trade on the west coast of the continental United States (including Alaska) and/or British Columbia shall be exempt from the provisions of this chapter unless a pilot licensed under this chapter be actually employed, in which case the pilotage rates provided for in this chapter shall apply. However, the board shall, upon the written petition of any interested party, and upon notice and opportunity for hearing, grant an exemption from the provisions of this chapter to any vessel that the board finds is a small passenger vessel or yacht which is not more than five hundred gross tons (international), does not exceed two hundred feet in length, and is operated exclusively in the waters of the Puget Sound pilotage district and lower British Columbia. Such an exemption shall not be detrimental to the public interest in regard to safe operation preventing loss of human lives, loss of property, and protecting the marine environment of the state of Washington. Such petition shall set out the general description of the vessel, the contemplated use of same, the proposed area of operation, and the name and address of the vessel's owner. The board shall annually, or at any other time when in the public interest, review any exemptions granted to this specified class of small vessels to insure that each exempted vessel remains in compliance with the original exemption. The board shall have the authority to revoke such exemption where there is not continued compliance with the requirements for exemption. The board shall maintain a file which shall include all petitions for

exemption, a roster of vessels granted exemption, and the board's written decisions which shall set forth the findings for grants of exemption. Each applicant for exemption or annual renewal shall pay a fee, payable to the pilotage account. Fees for initial applications and for renewals shall be established by rule, and shall not exceed one thousand five hundred dollars. The board shall report annually to the legislature on such exemptions. Every vessel not so exempt, shall while navigating the Puget Sound and Grays Harbor and Willapa Bay pilotage districts, employ a pilot licensed under the provisions of this chapter and shall be liable for and pay pilotage rates in accordance with the pilotage rates herein established or which may hereafter be established under the provisions of this chapter: PROVIDED, That any vessel inbound to or outbound from Canadian ports is exempt from the provisions of this section, if said vessel actually employs a pilot licensed by the Pacific pilotage authority (the pilot licensing authority for the western district of Canada), and if it is communicating with the vessel traffic system and has appropriate navigational charts, and if said vessel uses only those waters east of the international boundary line which are west of a line which begins at the southwestern edge of Point Roberts then to Alden Point (Patos Island), then to Skipjack Island light, then to Turn Point (Stuart Island), then to Kellet Bluff (Henry Island), then to Lime Kiln (San Juan Island) then to the intersection of one hundred twenty-three degrees seven minutes west longitude and forty-eight degrees twenty-five minutes north latitude then to the international boundary. The board shall correspond with the Pacific pilotage authority from time to time to ensure the provisions of this section are enforced. If any exempted vessel does not comply with these provisions it shall be deemed to be in violation of this section and subject to the penalties provided in RCW 88.16.150 as now or hereafter amended and liable to pilotage fees as determined by the board. The board shall investigate any accident on the waters covered by this chapter involving a Canadian pilot and shall include the results in its annual report.

[1996 c 144 § 1; 1995 c 174 § 1; 1987 c 194 § 2; 1977 ex.s. c 337 § 6; 1971 ex.s. c 297 § 3; 1967 c 15 § 3; 1935 c 18 § 4; RRS § 9871-4.]

Notes:

Intent--1987 c 194: "The legislature intends to provide a limited exemption from the provisions of this chapter for a specified class of small vessels registered as passenger vessels or yachts. It is not the intent of the legislature that such an exemption shall be a precedent for future exemptions of other classes of vessels from the provisions of this chapter." [1987 c 194 § 1.]

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.090 Pilots' licenses--Qualifications--Duration--Annual fee--Written and oral examinations--Physical examinations--Familiarization trips--Penalty--Reporting requirements.

(1) A person may pilot any vessel subject to the provisions of this chapter on waters covered by this chapter only if appointed and licensed to pilot such vessels on said waters under and pursuant to the provisions of this chapter.

(2) A person is eligible to be appointed a pilot if the person is a citizen of the United States, over the age of twenty-five years and under the age of seventy years, a resident of the

state of Washington at the time of appointment and only if the pilot applicant holds as a minimum, a United States government license as a master of ocean or near coastal steam or motor vessels of not more than one thousand six hundred gross tons or as a master of inland steam or motor vessels of not more than one thousand six hundred gross tons, such license to have been held by the applicant for a period of at least two years prior to taking the Washington state pilotage examination and a first class United States endorsement without restrictions on that license to pilot in the pilotage districts for which the pilot applicant desires to be licensed, and if the pilot applicant meets such other qualifications as may be required by the board. A person applying for a license under this section shall not have been convicted of an offense involving drugs or the personal consumption of alcohol in the twelve months prior to the date of application. This restriction does not apply to license renewals under this section.

(3) Pilots shall be licensed hereunder for a term of five years from and after the date of the issuance of their respective state licenses. Such licenses shall thereafter be renewed as of course, unless the board shall withhold same for good cause. Each pilot shall pay to the state treasurer an annual license fee as follows: For the period beginning July 1, 1995, through June 30, 2001, the fee shall be two thousand five hundred dollars; and for the period beginning July 1, 2001, the fee shall be three thousand dollars. The fees shall be deposited in the state treasury to the credit of the pilotage account. The board may assess partially active or inactive pilots a reduced fee.

(4) Pilot applicants shall be required to pass a written and oral examination administered and graded by the board which shall test such applicants on this chapter, the rules of the board, local harbor ordinances, and such other matters as may be required to compliment [complement] the United States examinations and qualifications. The board shall hold examinations at such times as will, in the judgment of the board, ensure the maintenance of an efficient and competent pilotage service. An examination shall be scheduled for the Puget Sound pilotage district if there are three or fewer successful candidates from the previous examination who are waiting to become pilots in that district.

(5) The board shall develop an examination and grading sheet for each pilotage district, for the testing and grading of pilot applicants. The examinations shall be administered to pilot applicants and shall be updated as required to reflect changes in law, rules, policies, or procedures. The board may appoint a special independent examination committee or may contract with a firm knowledgeable and experienced in the development of professional tests for development of said examinations. Active licensed state pilots may be consulted for the general development of examinations but shall have no knowledge of the specific questions. The pilot members of the board may participate in the grading of examinations. If the board does appoint a special examination development committee it is authorized to pay the members of said committee the same compensation and travel expenses as received by members of the board. When grading examinations the board shall carefully follow the grading sheet prepared for that examination. The board shall develop a "sample examination" which would tend to indicate to an applicant the general types of questions on pilot examinations, but such sample questions shall not appear on any actual examinations. Any person who willfully gives advance knowledge of information contained on a pilot examination is guilty of a gross misdemeanor.

(6) All pilots and applicants are subject to an annual physical examination by a physician chosen by the board. The physician shall examine the applicant's heart, blood pressure, circulatory system, lungs and respiratory system, eyesight, hearing, and such other items as may be prescribed by the board. After consultation with a physician and the United States coast guard, the board shall establish minimum health standards to ensure that pilots licensed by the state are able to perform their duties. Within ninety days of the date of each annual physical examination, and after review of the physician's report, the board shall make a determination of whether the pilot or candidate is fully able to carry out the duties of a pilot under this chapter. The board may in its discretion check with the appropriate authority for any convictions of offenses involving drugs or the personal consumption of alcohol in the prior twelve months.

(7) The board shall prescribe, pursuant to chapter 34.05 RCW, a number of familiarization trips, between a minimum number of twenty-five and a maximum of one hundred, which pilot applicants must make in the pilotage district for which they desire to be licensed. Familiarization trips any particular applicant must make are to be based upon the applicant's vessel handling experience.

(8) The board may require vessel simulator training for a pilot applicant and shall require vessel simulator training for a pilot subject to RCW 88.16.105. The board shall also require vessel simulator training in the first year of active duty for a new pilot and at least once every five years for all active pilots.

(9) The board shall prescribe, pursuant to chapter 34.05 RCW, such reporting requirements and review procedures as may be necessary to assure the accuracy and validity of license and service claims, and records of familiarization trips of pilot candidates. Willful misrepresentation of such required information by a pilot candidate shall result in disqualification of the candidate.

(10) The board shall adopt rules to establish time periods and procedures for additional training trips and retesting as necessary for pilots who at the time of their licensing are unable to become active pilots.

[1999 sp.s. c 1 § 607; 1995 c 175 § 1; 1991 c 200 § 1002. Prior: 1990 c 116 § 27; 1990 c 112 § 1; 1987 c 264 § 2; 1986 c 122 § 1; 1981 c 303 § 1; 1979 ex.s. c 207 § 3; 1977 ex.s. c 337 § 7; 1967 c 15 § 5; 1935 c 18 § 8; RRS § 9871-8; prior: 1907 c 147 § 1; 1888 p 176 § 8.]

Notes:

Severability--Effective date--1999 sp.s. c 1: See notes following RCW 43.19.1906.

Effective date--1995 c 175: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 c 175 § 2.]

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.100 Pilots' licenses--Revocation, suspension, etc., of--Reprimand or fine--Other disciplinary actions--Procedure--Judicial review.

(1) The board shall have power on its own motion or, in its discretion, upon the written request of any interested party, to investigate the performance of pilotage services subject to this chapter and to issue a reprimand, impose a fine against a pilot in an amount not to exceed five thousand dollars, suspend, withhold, or revoke the license of any pilot, or any combination of the above, for misconduct, incompetency, inattention to duty, intoxication, or failure to perform his duties under this chapter, or violation of any of the rules or regulations provided by the board for the government of pilots. The board may partially or totally stay any disciplinary action authorized in this subsection and subsection (2) of this section. The board shall have the power to require that a pilot satisfactorily complete a specific course of training or treatment.

(2) In all instances where a pilot licensed under this chapter performs pilot services on a vessel exempt under RCW 88.16.070, the board may on its own motion, or in its discretion upon the written request of any interested party, investigate whether the services were performed in a professional manner consistent with sound maritime practices. If the board finds that the pilotage services were performed in a manner that constitutes an act of incompetence, misconduct, or negligence so as to endanger life, limb, or property, or violated or failed to comply with state laws or regulations intended to promote marine safety or to protect navigable waters, the board may issue a reprimand, impose a fine against a pilot in an amount not to exceed five thousand dollars, suspend, withhold, or revoke the state pilot license, or any combination of the above. The board shall have the power to require that a pilot satisfactorily complete a specific course of training or treatment.

(3) The board shall implement a system of specified disciplinary actions or corrective actions, including training or treatment, that will be taken when a state licensed pilot in a specified period of time has had multiple disciplinary actions taken against the pilot's license pursuant to subsections (1) and (2) of this section. In developing these disciplinary or corrective actions, the board shall take into account the cause of the disciplinary action and the pilot's previous record.

(4) The board shall immediately review the pilot's license of a pilot who has been convicted within the prior twelve months of any offense involving drugs or the personal consumption of alcohol while on duty, including an offense of operation of a vehicle or vessel while under the influence of alcohol or drugs. After a hearing held pursuant to subsection (5) of this section:

(a) The board shall order a pilot who has been found to have been convicted within the prior twelve months of an offense involving drugs or the personal consumption of alcohol while on duty and who has not been convicted of another offense involving drugs or the personal consumption of alcohol in the previous five years to actively participate in and satisfactorily complete a specific program of treatment. The board may impose other sanctions it determines are appropriate. If the pilot does not satisfactorily complete the program of treatment, the board shall suspend, revoke, or withhold the pilot's license until the treatment is completed; and

(b) The board shall suspend for up to one year the license of a pilot found to have been convicted within the prior twelve months of a second or subsequent offense involving drugs or the personal consumption of alcohol while on duty.

(5) When the board determines that reasonable cause exists to issue a reprimand, impose

a fine, suspend, revoke, or withhold any pilot's license or require training or treatment under subsection (1), (2), or (4) of this section, it shall forthwith prepare and personally serve upon such pilot a notice advising him of the board's intended action, the specific grounds therefor, and the right to request a hearing to challenge the board's action. The pilot shall have thirty days from the date on which notice is served to request a full hearing before an administrative law judge on the issue of the reprimand, fine, suspension, revocation, or withholding of his pilot's license, or requiring treatment or training. The board's proposed reprimand, fine, suspension, revocation, or withholding of a license, or requiring treatment or training shall become final upon the expiration of thirty days from the date notice is served, unless a hearing has been requested prior to that time. When a hearing is requested the board shall request the appointment of an administrative law judge under chapter 34.12 RCW who has sufficient experience and familiarity with pilotage matters to be able to conduct a fair and impartial hearing. The hearing shall be governed by the provisions of Title 34 RCW. All final decisions of the administrative law judge shall be subject to review by the superior court of the state of Washington for Thurston county or by the superior court of the county in which the pilot maintains his residence or principal place of business, to which court any case with all the papers and proceedings therein shall be immediately certified by the administrative law judge if requested to do so by any party to the proceedings at any time within thirty days after the date of any such final decision. No appeal may be taken after the expiration of thirty days after the date of final decision. Any case so certified to the superior court shall be tried de novo and after certification of the record to said superior court the proceedings shall be had as in a civil action. Moneys collected from fines under this section shall be deposited in the pilotage account.

(6) The board shall have the power, on an emergency basis, to temporarily suspend a state pilot's license: (a) When a pilot has been involved in any vessel accident where there has been major property damage, loss of life, or loss of a vessel, or (b) where there is a reasonable cause to believe that a pilot has diminished mental capacity or is under the influence of drugs, alcohol, or other substances, when in the opinion of the board, such an accident or physical or mental impairment would significantly diminish that pilot's ability to carry out pilotage duties and that the public health, safety, and welfare requires such emergency action. The board shall make a determination within seventy-two hours whether to continue the suspension. The board shall develop rules for exercising this authority including procedures for the chairperson or vice-chairperson of the board to temporarily order such suspensions, emergency meetings of the board to consider such suspensions, the length of suspension, opportunities for hearings, and an appeal process. The board shall develop rules under chapter 34.05 RCW.

(7) The board shall immediately notify the United States coast guard that it has revoked or suspended a license pursuant to this section and that a suspended or revoked license has been reinstated.

[1990 c 116 § 28; 1987 c 392 § 1; 1986 c 121 § 1; 1981 c 67 § 36; 1977 ex.s. c 337 § 12; 1971 ex.s. c 297 § 4; 1935 c 18 § 13; RRS § 9871-13. Prior: 1888 p 178 § 10.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Severability--1987 c 392: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 c 392 § 2.]

Severability--1986 c 121: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1986 c 121 § 2.]

Effective dates--Severability--1981 c 67: See notes following RCW 34.12.010.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.102 Pilots' licenses--Mandatory termination of.

The license of all pilots shall be terminated upon the pilot reaching the age of seventy: PROVIDED, That all pilots licensed as of September 1, 1979 may continue piloting and hold licenses until May 1, 1982.

[1979 ex.s. c 207 § 4.]

RCW 88.16.103 Mandatory rest periods for pilots--Rules--Pilot to refuse assignment, when, report--Penalty.

(1) Pilots, after completion of an assignment or assignments which are seven hours or longer in duration, shall receive a mandatory rest period of seven hours.

(2) A pilot shall refuse a pilotage assignment if the pilot is physically or mentally fatigued or if the pilot has a reasonable belief that the assignment cannot be carried out in a competent and safe manner. Upon refusing an assignment as herein provided a pilot shall submit a written explanation to the board within forty-eight hours. If the board finds that the pilot's written explanation is without merit, or reasonable cause did not exist for the assignment refusal, such pilot may be subject to the provisions of RCW 88.16.100.

(3) The board shall quarterly review the dispatch records of pilot organizations or pilot's quarterly reports to ensure the provisions of this section are enforced. The board may prescribe rules for rest periods pursuant to chapter 34.05 RCW.

[1986 c 122 § 2; 1977 ex.s. c 337 § 9.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.105 Size and type of vessels prescribed for newly licensed pilot--Rules.

The board shall prescribe, pursuant to chapter 34.05 RCW, rules governing the size and type of vessels which a newly licensed pilot may be assigned to pilot on the waters of this state and whether the assignment involves docking or undocking a vessel. The rules shall also prescribe required familiarization trips before a newly licensed pilot may pilot a larger or different type of vessel. Such rules shall be for the first five-year period in which pilots are actually employed.

[1991 c 200 § 1003; 1987 c 264 § 3; 1977 ex.s. c 337 § 10.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.107 Pilots may testify without sanctions for doing so.

Any pilot licensed pursuant to this chapter may appear or testify before the legislature or board of pilotage commissioners and no person shall place any sanction against said pilot for having testified or appeared.

[1977 ex.s. c 337 § 15.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.110 Pilots to file quarterly report--Contents.

(1) Every pilot licensed under this chapter shall file with the board not later than the tenth day of January, April, July and October of each year a report for the preceding quarter. Said report shall contain an account of all moneys received for pilotage by him or her or by any other person for the pilot or on the pilot's account or for his or her benefit. Said report shall state the name of each vessel piloted, the amount charged to and/or collected from each vessel, the port of registry of such vessel, its dead weight tonnage, whether it was inward or outward bound, whether the amount so received, collected or charged is in full payment of pilotage and such other information as the board shall by regulation prescribe.

(2) The report shall include information for each vessel that suffers a grounding, collision, or other major marine casualty that occurred while the pilot was on duty during the reporting period. The report shall also include information on near miss incidents as defined in RCW 88.46.100. Information concerning near miss incidents provided pursuant to this section shall not be used for imposing any sanctions or penalties. The board shall forward information provided under this subsection to the department of ecology for inclusion in the collision reporting system established under RCW 88.46.100.

[2001 c 36 § 5; 1991 c 200 § 1004; 1935 c 18 § 7; RRS § 9871-7. Prior: 1888 p 178 § 22.]

NOTES:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 88.16.115 Limiting liability of pilots--Deemed in public interest.

The preservation of human life and property associated with maritime commerce on the pilotage waters of this state is declared to be in the public interest, and the limitation and regulation of the liability of pilots licensed by the state of Washington is necessary to such preservation and is deemed to be in the public interest.

[1981 c 196 § 1.]

Notes:

Report to legislature and governor--1981 c 196: "Prior to January 5, 1983, the board of pilotage commissioners shall forward to the legislature and governor a report concerning the implementation of sections 1 through 3 of this act." [1981 c 196 § 4.] Sections 1 through 3 of this act consist of the enactment of RCW 88.16.115, 88.16.116, and 88.16.117.

RCW 88.16.118 Limiting liability of pilots--Liability of vessel, owner, or operator not limited.

A ship's pilot licensed to act as such by the state of Washington shall not be liable for damages in excess of the amount of five thousand dollars for damages or loss occasioned by the pilot's errors, omissions, fault, or neglect in the performance of pilotage services, except as may arise by reason of the wilful misconduct or gross negligence of the pilot.

When a pilot boards a vessel, that pilot becomes a servant of the vessel and its owner and operator. Nothing in this section exempts the vessel, its owner or operator from liability for damage or loss occasioned by that ship to a person or property on the ground that (1) the ship was piloted by a Washington state licensed pilot, or (2) the damage or loss was occasioned by the error, omission, fault, or neglect of a Washington state licensed pilot.

[1984 c 69 § 1.]

RCW 88.16.120 Failure to observe pilotage rate--Penalty.

No pilot shall charge, collect or receive and no person, firm, corporation or association shall pay for pilotage or other services performed hereunder any greater, less or different amount, directly or indirectly, than the rates or charges herein established or which may be hereafter fixed by the board pursuant to this chapter. Any pilot, person, firm, corporation or association violating the provisions of this section shall be guilty of a misdemeanor and shall be punished pursuant to RCW 88.16.150 as now or hereafter amended, said prosecution to be conducted by the attorney general or the prosecuting attorney of any county wherein the offense or any part thereof was committed.

[1987 c 485 § 4; 1977 ex.s. c 337 § 13; 1967 c 15 § 4; 1935 c 18 § 6; RRS § 9871-6.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.130 Unlicensed pilot liable for payment of rates--Penalty for refusing to employ licensed pilot.

Any person not holding a license as pilot under the provisions of this chapter who pilots any vessel subject to the provisions of this chapter on waters covered by this chapter shall pay to the board the pilotage rates payable under the provisions of this chapter. Any master or owner of a vessel required to employ a pilot licensed under the provisions of this chapter who refuses to

do so when such a pilot is available shall be punished pursuant to RCW 88.16.150 as now or hereafter amended and shall be imprisoned in the county jail of the county wherein he is so convicted until said fine and the costs of his prosecution are paid.

[1977 ex.s. c 337 § 14; 1967 c 15 § 8; 1935 c 18 § 11; RRS § 9871-11. Prior: 1907 c 147 § 4.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.135 Assignment of pilots to vessels--Request that pilot not be assigned--Hearing on request.

Any steamship company or agent may submit a request in writing to the board that a particular pilot not be assigned to pilot that company's vessels. The request shall be based on specific safety concerns of the steamship company or agent.

The board shall notify interested persons and hold a hearing on that request, and either approve or disapprove the request. If the request is approved, the board shall notify the affected pilot and give the pilot a specific list of vessels for which that pilot shall not provide pilotage services.

[1987 c 485 § 6.]

RCW 88.16.140 Pilot's lien for compensation.

Each vessel, its tackle, apparel and furniture and the owner thereof shall be jointly and severally liable for the compensation of any pilot employed thereon and such pilot shall have a lien upon such vessel, her tackle, apparel and furniture for such compensation.

[1935 c 18 § 15; RRS § 9871-15. Prior: 1907 c 147 § 2; 1888 p 178 § 23.]

RCW 88.16.150 General penalty--Civil penalty--Jurisdiction--Disposition of fines--Failure to inform of special directions, gross misdemeanor.

(1) In all cases where no other penalty is prescribed in this chapter, any violation of this chapter or of any rule or regulation of the board shall be punished as a gross misdemeanor, and all violations may be prosecuted in any court of competent jurisdiction in any county where the offense or any part thereof was committed. In any case where the offense was committed upon a ship, boat or vessel, and there is doubt as to the proper county, the same may be prosecuted in any county through any part of which the ship, boat or vessel passed, during the trip upon which the offense was committed. All fines collected for any violation of this chapter or any rule or regulation of the board shall within thirty days be paid by the official collecting the same to the state treasurer and shall be credited to the pilotage account: PROVIDED, That all fees, fines, forfeitures and penalties collected or assessed by a district court because of the violation of a state law shall be remitted as provided in chapter 3.62 RCW as now exists or is later amended.

(2) Notwithstanding any other penalty imposed by this section, any person who shall

violate the provisions of this chapter, shall be liable to a maximum civil penalty of ten thousand dollars for each violation. The board may request the attorney general or the prosecuting attorney of the county in which any violation of this chapter occurs to bring an action for imposing the civil penalties provided for in this subsection.

Moneys collected from civil penalties shall be deposited in the pilotage account.

(3) Any master of a vessel who shall knowingly fail to inform the pilot dispatched to said vessel or any agent, owner, or operator, who shall knowingly fail to inform the pilot dispatcher, or any dispatcher who shall knowingly fail to inform the pilot actually dispatched to said vessel of any special directions mandated by the coast guard captain of the port under authority of the Ports and Waterways Safety Act of 1972, as amended, for the handling of such vessel shall be guilty of a gross misdemeanor.

[1995 c 174 § 2. Prior: 1987 c 485 § 5; 1987 c 202 § 247; 1977 ex.s. c 337 § 8; 1969 ex.s. c 199 § 41; 1967 c 15 § 7; 1935 c 18 § 10; RRS § 9871-10; prior: 1888 p 179 § 27.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.155 Vessel master to make certification before pilotage service offered--Procedure upon refusal--Rules--Penalties--Exception.

(1) The master of any vessel which employs a Washington licensed pilot shall certify on a form prescribed by the board of pilotage commissioners that the vessel complies with:

(a) Such provisions of the United States coast guard regulations governing the safety and navigation of vessels in United States waters, as codified in Title 33 of the code of federal regulations, as the board may prescribe; and

(b) The provisions of current international agreements governing the safety, radio equipment, and pollution of vessels and other matters as ratified by the United States Senate and prescribed by the board.

(2) The master of any vessel which employs a Washington licensed pilot shall be prepared to produce, and any Washington licensed pilot employed by a vessel shall request to see, certificates of the vessel which certify and indicate that the vessel complies with subsection (1) of this section and the rules of the board promulgated pursuant to subsection (1) of this section.

(3) If the master of a vessel which employs a Washington licensed pilot cannot certify that the vessel complies with subsection (1) of this section and the rules of the board adopted pursuant to subsection (1) of this section, the master shall certify that:

(a) The vessel will comply with subsection (1) of this section before the time the vessel is scheduled to leave the waters of Washington state; and

(b) The coast guard captain of the port was notified of the noncomplying items when they were determined; and

(c) The coast guard captain of the port has authorized the vessel to proceed under such conditions as prescribed by the coast guard pursuant to its authority under federal statutes and

regulations.

(4) After the board has prescribed the form required under subsection (1) of this section, no Washington licensed pilot shall offer pilotage services to any vessel on which the master has failed to make a certification required by this section. If the master fails to make a certification the pilot shall:

(a) Disembark from the vessel as soon as practicable; and

(b) Immediately inform the port captain of the conditions and circumstances by the best possible means; and

(c) Forward a written report to the board no later than twenty-four hours after disembarking from the vessel.

(5) Any Washington licensed pilot who offers pilotage services to a vessel on which the master has failed to make a certification required by this section or the rules of the board adopted under this section shall be subject to RCW 88.16.150, as now or hereafter amended, and RCW 88.16.100, as now or hereafter amended.

(6) The board shall revise the requirements enumerated in this section as necessary to reflect changes in coast guard regulations, federal statutes, and international agreements. All actions of the board under this section shall comply with chapters 34.05 and 42.30 RCW. The board shall prescribe the time of and method for retention of forms which have been signed by the master of a vessel in accordance with the provisions of this section.

(7) This section shall not apply to the movement of dead ships. The board shall prescribe pursuant to chapter 34.05 RCW, after consultation with the coast guard and interested persons, for the movement of dead ships and the certification process thereon.

[1977 ex.s. c 337 § 11.]

Notes:

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

RCW 88.16.160 Severability and short title.

If any section, subsection, sentence, clause or phrase of this chapter is for any reason held to be invalid, such decision shall not affect the validity of the remaining provisions of this chapter. This chapter may be cited as the "Pilotage Act."

[1967 c 15 § 10; 1935 c 18 § 17; RRS § 9871-16.]

RCW 88.16.170 Oil tankers--Intent and purpose.

Because of the danger of spills, the legislature finds that the transportation of crude oil and refined petroleum products by tankers on the Columbia river and on Puget Sound and adjacent waters creates a great potential hazard to important natural resources of the state and to jobs and incomes dependent on these resources.

The legislature recognizes that the Columbia river has many natural obstacles to navigation and shifting navigation channels that create the risk of an oil spill. The legislature

also recognizes Puget Sound and adjacent waters are a relatively confined salt water environment with irregular shorelines and therefore there is a greater than usual likelihood of long-term damage from any large oil spill.

The legislature further recognizes that certain areas of the Columbia river and Puget Sound and adjacent waters have limited space for maneuvering a large oil tanker and that these waters contain many natural navigational obstacles as well as a high density of commercial and pleasure boat traffic.

For these reasons, it is important that large oil tankers be piloted by highly skilled persons who are familiar with local waters and that such tankers have sufficient capability for rapid maneuvering responses.

It is therefore the intent and purpose of RCW 88.16.180 and 88.16.190 to decrease the likelihood of oil spills on the Columbia river and on Puget Sound and its shorelines by requiring all oil tankers above a certain size to employ licensed pilots and to be escorted by a tug or tugs while navigating on certain areas of Puget Sound and adjacent waters.

[1991 c 200 § 601; 1975 1st ex.s. c 125 § 1.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Severability--1975 1st ex.s. c 125: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1975 1st ex.s. c 125 § 6.]

Study authorized and directed: "The House and Senate Transportation and Utilities Committees are authorized and directed to study the feasibility, benefits, and disadvantages of requiring similar pilot and tug assistance for vessels carrying other potentially hazardous materials and to submit their findings and recommendations prior to the 45th session of the Washington legislature in January, 1977. Such study shall also include a report on the feasibility, benefits and disadvantages of requiring vessels under tug escort to observe a speed limit, and such study shall include a discussion of the impact of a speed limit on the maneuverability of the vessel, the effectiveness of the tug escort and other legal and technical considerations material and relevant to the required study. Such study shall also include an evaluation and recommendations as to whether there should be a transfer of all duties and responsibilities of the board of pilotage commissioners to the Washington utilities and transportation commission or other state agency, and alternate methods for establishing fair and equitable rates for tug escort and pilot transfer." [1975 1st ex.s. c 125 § 5.]

Discharge of oil and hazardous substances into state waters: RCW 90.56.010 through 90.56.040.

RCW 88.16.180 Oil tankers--State licensed pilot required.

Notwithstanding the provisions of RCW 88.16.070, any registered oil tanker of five thousand gross tons or greater, shall be required:

- (1) To take a Washington state licensed pilot while navigating Puget Sound and adjacent waters and shall be liable for and pay pilotage rates pursuant to RCW 88.16.035; and
- (2) To take a licensed pilot while navigating the Columbia river.

[1991 c 200 § 602; 1983 c 3 § 231; 1975 1st ex.s. c 125 § 2.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Severability--1975 1st ex.s. c 125: See notes following RCW 88.16.170.

RCW 88.16.190 Oil tankers--Restricted waters--Standard safety features required--Exemptions.

(1) Any oil tanker, whether enrolled or registered, of greater than one hundred and twenty-five thousand deadweight tons shall be prohibited from proceeding beyond a point east of a line extending from Discovery Island light south to New Dungeness light.

(2) An oil tanker, whether enrolled or registered, of forty to one hundred and twenty-five thousand deadweight tons may proceed beyond the points enumerated in subsection (1) if such tanker possesses all of the following standard safety features:

(a) Shaft horsepower in the ratio of one horsepower to each two and one-half deadweight tons; and

(b) Twin screws; and

(c) Double bottoms, underneath all oil and liquid cargo compartments; and

(d) Two radars in working order and operating, one of which must be collision avoidance radar; and

(e) Such other navigational position location systems as may be prescribed from time to time by the board of pilotage commissioners:

PROVIDED, That, if such forty to one hundred and twenty-five thousand deadweight ton tanker is in ballast or is under escort of a tug or tugs with an aggregate shaft horsepower equivalent to five percent of the deadweight tons of that tanker, subsection (2) of this section shall not apply: PROVIDED FURTHER, That additional tug shaft horsepower equivalencies may be required under certain conditions as established by rule and regulation of the Washington utilities and transportation commission pursuant to chapter 34.05 RCW: PROVIDED FURTHER, That a tanker assigned a deadweight of less than forty thousand deadweight tons at the time of construction or reconstruction as reported in Lloyd's Register of Ships is not subject to the provisions of RCW 88.16.170 through 88.16.190.

[1994 c 52 § 1; 1975 1st ex.s. c 125 § 3.]

Notes:

Severability--1975 1st ex.s. c 125: See note following RCW 88.16.170.

RCW 88.16.195 Oil tankers--Not to exceed speed of escorting tug.

An oil tanker under escort of a tug or tugs pursuant to the provisions of RCW 88.16.190 shall not exceed the service speed of the tug or tugs that are escorting the oil tanker.

[1990 c 116 § 26.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 88.16.200 Vessel designed to carry liquefied natural or propane gas to adhere to

oil tanker provisions.

Any vessel designed for the purpose of carrying as its cargo liquefied natural or propane gas shall adhere to the provisions of RCW 88.16.190(2) as though it were an oil tanker.

[1991 c 200 § 603; 1977 ex.s. c 337 § 16.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Severability--1977 ex.s. c 337: See note following RCW 88.16.005.

**Chapter 88.24 RCW
WHARVES AND LANDINGS**

Sections

88.24.010	Right of riparian owner to construct--Rates.
88.24.020	County may authorize wharves and prescribe rates.
88.24.030	City or town may authorize wharves--Rates--Liability.
88.24.040	Construction requirements of wharves--When deemed incomplete.
88.24.070	County acquisition by condemnation of right-of-way.

NOTES:

Powers of cities and towns relative to docks and other appurtenances to harbors and shipping: RCW 35.22.280, 35.23.440, and 35A.11.020.

Powers of port districts as to wharves, landings, etc.: Chapter 53.08 RCW.

RCW 88.24.010 Right of riparian owner to construct--Rates.

Any person owning land adjoining any navigable waters or watercourse, within or bordering upon this state, may erect upon his own land any wharf or wharves, and may extend them so far into said waters or watercourses as the convenience of shipping may require; and he may charge for wharfage such rates as shall be reasonable: PROVIDED, That he shall at all times leave sufficient room in the channel for the ordinary purposes of navigation.

[Code 1881 § 3271; 1863 p 531 § 1; 1860 p 326 § 1; 1854 p 357 § 1; RRS § 9613.]

RCW 88.24.020 County may authorize wharves and prescribe rates.

(1) Whenever any person shall be desirous of erecting any wharf at the terminus of any public highway, or at any accustomed landing place, he may apply to the county commissioners of the proper county, who, if they shall be satisfied that the public convenience requires said wharf, may authorize the same to be erected and kept up for any length of time not exceeding twenty years. And they shall annually prescribe the rates of wharfage and charges thereon, but there shall be no charge for the landing of passengers or their baggage. (2) No such authority shall be granted to any person other than the owner of the land where the wharf is proposed to be erected, unless such owner shall neglect to apply for such authority; and whenever application shall be made for such authority by any person other than such owner, the board of county

commissioners shall not grant the same unless proof shall be made that the applicant caused notice in writing of his intention to make such application, to be given by posting up at least three notices in public places in the neighborhood where the proposed wharf is to be erected and one notice at the county court house, twenty days prior to any regular session of the board of county commissioners at which application shall be made and by serving a copy of said notice in writing upon such owner of the land, if residing in the county, at least ten days before the session of the board of county commissioners at which the application is made. (3) When such application is heard, if the owner of such land applies for such authority and files his undertaking with one or more sureties to be approved by the county commissioners in a sum not less than one hundred dollars nor more than five hundred dollars, to be fixed by the county commissioners, conditioned that such person will erect said wharf within the time therein limited, to be fixed by the county commissioners, and maintain the same and keep said wharf according to law; and if default shall at any time be made in the condition of such undertaking damages not exceeding the penalty may be recovered by any person aggrieved before any court having competent jurisdiction, then said county commissioners shall authorize such owner of the land to erect and keep such wharf. (4) If such owner of the land does not apply as aforesaid the commissioners may authorize the same to be erected and kept by such applicant upon his entering into an undertaking as required of such owner of the land.

[1893 c 49 § 1; Code 1881 § 3272; 1863 p 531 § 2; 1854 p 537 § 2; RRS § 9614.]

RCW 88.24.030 City or town may authorize wharves--Rates--Liability.

Whenever any person or persons shall be desirous of erecting a wharf at the terminus of any street of any incorporated town or city in the state, he or they may apply to the municipal authorities of such town or city who, if they shall be satisfied that the public convenience requires said wharf, may authorize the same to be erected and kept in repair for any length of time not exceeding ten years; and every person building, owning or occupying a wharf in this state, upon which wharfage is charged and received, shall be held accountable to the owner or owners, consignees or agents, for any and all damage done to property stored upon, or passing over said wharf, in consequence of the unfinished, incomplete, or insufficient condition of said wharf; and every such person shall post or cause to be posted in a conspicuous place on said wharf the established rates of wharfage, noting passengers and their baggage free.

[Code 1881 § 3273; 1863 p 531 § 3; RRS § 9615.]

RCW 88.24.040 Construction requirements of wharves--When deemed incomplete.

All wharves now standing, or hereafter to be built, in this state, shall be deemed insufficient, incomplete and unfinished unless they have good and substantial banisters or railing on the sides thereof, or a strip of hewn timber at least eight by ten inches square, well secured all around said wharves within ten inches of the outer edge thereof, except at the ends.

[Code 1881 § 3274; 1863 p 532 § 4; 1860 p 327 § 2; RRS § 9616.]

RCW 88.24.070 County acquisition by condemnation of right-of-way.

In cases where a person or persons, firm or corporation has acquired a right, title or interest in and to the tidelands or other lands over which it is proposed to build, construct or maintain such wharf or landing, whether such interest be a title in fee simple or as lessee or under contract of purchase or otherwise, and the board of county commissioners shall be unable to agree with the person, persons, firm or corporation claiming such interest or title as to the compensation to be paid for the taking of such strip of tidelands or other lands, then and in that case such board of county commissioners may by an order direct proceedings to procure a right-of-way over said tidelands or other lands to be brought in the superior court by the prosecuting attorney in the manner provided by law, for the taking of private property for public use, and to that end are hereby authorized to institute and maintain in the name of the county the proceedings provided by the laws of this state for the appropriation of lands and other property by counties for public use.

[1903 c 20 § 3; RRS § 9619.]

**Chapter 88.26 RCW
PRIVATE MOORAGE FACILITIES**

Sections

88.26.010	Definitions.
88.26.020	Securing vessels--Notice--Moving vessels ashore--Regaining possession--Abandoned vessels--Public sale.

RCW 88.26.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Charges" means charges of a private moorage facility operator for moorage and storage, all other charges owing to or that become owing under a contract between a vessel owner and the private moorage facility operator, or any costs of sale and related legal expenses for implementing RCW 88.26.020.

(2) "Vessel" means every watercraft used or capable of being used as a means of transportation on the water. "Vessel" includes any trailer used for the transportation of watercraft.

(3) "Private moorage facility" means any properties or facilities owned or operated by a private moorage facility operator that are capable of use for the moorage or storage of vessels.

(4) "Private moorage facility operator" means every natural person, firm, partnership, corporation, association, organization, or any other legal entity, employee, or their agent, that owns or operates a private moorage facility. Private moorage facility operation does not include

a "moorage facility operator" as defined in RCW 53.08.310.

(5) "Owner" means every natural person, firm, partnership, corporation, association, or organization, or their agent, with actual or apparent authority, who expressly or impliedly contracts for use of a moorage facility.

(6) "Transient vessel" means a vessel using a private moorage facility and that belongs to an owner who does not have a moorage agreement with the private moorage facility operator. Transient vessels include, but are not limited to, vessels seeking a harbor or refuge, day use, or overnight use of a private moorage facility on a space-as-available basis.

[1993 c 474 § 1.]

RCW 88.26.020 Securing vessels--Notice--Moving vessels ashore--Regaining possession--Abandoned vessels--Public sale.

(1) Any private moorage facility operator may take reasonable measures, including the use of chains, ropes, and locks, or removal from the water, to secure vessels within the private moorage facility so that the vessels are in the possession and control of the operator and cannot be removed from the facility. These procedures may be used if an owner mooring or storing a vessel at the facility fails, after being notified that charges are owing and of the owner's right to commence legal proceedings to contest that such charges are owing, to pay charges owed or to commence legal proceedings. Notification shall be by two separate letters, one sent by first class mail and one sent by registered mail to the owner and any lienholder of record at the last known address. In the case of a transient vessel, or where no address was furnished by the owner, the operator need not give notice prior to securing the vessel. At the time of securing the vessel, an operator shall attach to the vessel a readily visible notice. The notice shall be of a reasonable size and shall contain the following information:

- (a) The date and time the notice was attached;
- (b) A statement that if the account is not paid in full within ninety days from the time the notice is attached the vessel may be sold at public auction to satisfy the charges; and
- (c) The address and telephone number where additional information may be obtained concerning release of the vessel.

After a vessel is secured, the operator shall make a reasonable effort to notify the owner and any lienholder of record by registered mail in order to give the owner the information contained in the notice.

(2) A private moorage facility operator, at his or her discretion, may move moored vessels ashore for storage within properties under the operator's control or for storage with a private person under their control as bailees of the private moorage facility, if the vessel is, in the opinion of the operator, a nuisance, in danger of sinking or creating other damage, or is owing charges. The costs of any such procedure shall be paid by the vessel's owner.

(3) If a vessel is secured under subsection (1) of this section or moved ashore under subsection (2) of this section, the owner who is obligated to the private operator for charges may regain possession of the vessel by:

- (a) Making arrangements satisfactory with the operator for the immediate removal of the

vessel from the facility or for authorized moorage; and

(b) Making payment to the operator of all charges, or by posting with the operator a sufficient cash bond or other acceptable security, to be held in trust by the operator pending written agreement of the parties with respect to payment by the vessel owner of the amount owing, or pending resolution of the matter of the charges in a civil action in a court of competent jurisdiction. After entry of judgment, including any appeals, in a court of competent jurisdiction, or after the parties reach agreement with respect to payment, the trust shall terminate and the operator shall receive so much of the bond or other security as agreed, or as is necessary, to satisfy any judgment, costs, and interest as may be awarded to the operator. The balance shall be refunded immediately to the owner at the last known address.

(4) If a vessel has been secured by the operator under subsection (1) of this section and is not released to the owner under the bonding provisions of this section within ninety days after notifying or attempting to notify the owner under subsection (1) of this section, the vessel is conclusively presumed to have been abandoned by the owner.

(5) If a vessel moored or stored at a private moorage facility is abandoned, the operator may authorize the public sale of the vessel by authorized personnel to the highest and best bidder for cash as follows:

(a) Before the vessel is sold, the vessel owner and any lienholder of record shall be given at least twenty days' notice of the sale in the manner set forth in subsection (1) of this section if the name and address of the owner is known. The notice shall contain the time and place of the sale, a reasonable description of the vessel to be sold, and the amount of charges owed with respect to the vessel. The notice of sale shall be published at least once, more than ten but not more than twenty days before the sale, in a newspaper of general circulation in the county in which the facility is located. This notice shall include the name of the vessel, if any, the last known owner and address, and a reasonable description of the vessel to be sold. The operator may bid all or part of its charges at the sale and may become a purchaser at the sale.

(b) Before the vessel is sold, any person seeking to redeem an impounded vessel under this section may commence a lawsuit in the superior court for the county in which the vessel was impounded to contest the validity of the impoundment or the amount of charges owing. This lawsuit must be commenced within sixty days of the date the notification was provided under subsection (1) of this section, or the right to a hearing is deemed waived and the owner is liable for any charges owing the operator. In the event of litigation, the prevailing party is entitled to reasonable attorneys' fees and costs.

(c) The proceeds of a sale under this section shall be applied first to the payment of any liens superior to the claim for charges, then to payment of the charges, then to satisfy any other liens on the vessel in the order of their priority. The balance, if any, shall be paid to the owner. If the owner cannot in the exercise of due diligence be located by the operator within one year of the date of the sale, the excess funds from the sale shall revert to the department of revenue under chapter 63.29 RCW. If the sale is for a sum less than the applicable charges, the operator is entitled to assert a claim for deficiency, however, the deficiency judgment shall not exceed the moorage fees owed for the previous six-month period.

(d) In the event no one purchases the vessel at a sale, or a vessel is not removed from the

premises or other arrangements are not made within ten days of sale, title to the vessel will revert to the operator.

(6) The rights granted to a private moorage facility operator under this section are in addition to any other legal rights an operator may have to hold and sell a vessel and in no manner does this section alter those rights, or affect the priority of other liens on a vessel.

[1993 c 474 § 2.]

Chapter 88.28 RCW

OBSTRUCTIONS IN NAVIGABLE WATERS

Sections

88.28.050	Obstructing navigation--Penalty.
88.28.055	Closure of Camas Slough.
88.28.060	Discharging ballast, when prohibited--Exception--City areas--Penalty.
88.28.070	Dams, restriction on heights on tributaries of Columbia River.

Notes:

Hours of labor of operators of power equipment in waterfront operations: RCW 49.28.100.

Lease of beds of navigable waters for booming purposes: RCW 79.95.010 through 79.95.040.

Public lands: Title 79 RCW.

Railroad bridges over navigable streams: RCW 81.36.100 and chapter 79.01 RCW.

Relocation of harbor lines: RCW 79.92.020.

RCW 88.28.050 Obstructing navigation--Penalty.

Every person who shall in any manner obstruct the navigable portion or channel of any bay, harbor, or river or stream, within or bordering upon this state, navigable and generally used for the navigation of vessels, boats, or other watercrafts, or for the floating down of logs, cord wood, fencing posts or rails, shall, on conviction thereof, be fined in any sum not exceeding three hundred dollars: PROVIDED, That the placing of any mill dam or boom across a stream used for floating saw logs, cord wood, fencing posts or rails shall not be construed to be an obstruction to the navigation of such stream, if the same shall be so constructed as to allow the passage of boats, saw logs, cord wood, fencing posts or rails without unreasonable delay: PROVIDED FURTHER, That the obstruction of navigable waters for the purpose of deploying equipment to contain or clean up a spill of oil or other hazardous material shall not be considered an obstruction.

[1987 c 479 § 4; 1888 p 190 § 1; Code 1881 § 919; 1854 p 94 § 104; RRS § 9897.]

RCW 88.28.055 Closure of Camas Slough.

The department of transportation may for highway purposes close off by fill or embankment all water transportation on Camas Slough, a part of the Columbia River extending

from a point of land at the confluence of the left bank of the Washougal River and the right bank of the Columbia River to the land on Lady Island with the axis or center line of the embankment being more particularly described as a line bearing south seventy-six degrees (76°), fifty-one a one-half minutes (51 1/2') west from a point; said point being located on the line between section 11 and section 14 and distant approximately 520 feet westerly from the corner common to sections 11, 12, 13 and 14, all situate in township 1 north, range 3 east, W.M. The department shall construct in the fill, at or near the channel of the slough, an opening of sufficient dimensions to allow normal flow of water during the low water period or such opening as may be required or approved by the Corps of Engineers, United States Army.

[1984 c 7 § 382; 1955 c 174 § 1.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 88.28.060 Discharging ballast, when prohibited--Exception--City areas--Penalty.

Every master or mate, or other officer or other person, belonging to or in charge of any vessel, who shall discharge or cause to be discharged the ballast of such vessels into the navigable portions or channels of any of the inlets, bays, harbors or rivers within or bordering on this state, where the water is less than twenty fathoms deep, shall, on conviction thereof, be fined in any sum not less than seventy-five dollars, nor more than five hundred dollars: PROVIDED, That nothing in this section shall be so construed as to prevent any such person from discharging ballast from such vessel on the beach at or above ordinary high tide in all waters where the tide ebbs and flows, and that no ballast shall be discharged on any of the flats included within the boundary of any city or townsite or extension thereof: AND PROVIDED FURTHER, That in harbors within or in front of any incorporated city, where the waters are less than twenty fathoms deep, a section of said harbor may be set aside and designated by the city council of said city as a ballast ground, where ballast may be discharged under control of a harbor master to be appointed by the council.

[1897 c 18 § 1; 1891 c 69 § 30; Code 1881 § 918; 1877 p 285 § 1; 1854 p 94 § 103; RRS § 9898.]

RCW 88.28.070 Dams, restriction on heights on tributaries of Columbia River.

See chapter 77.55 RCW.

**Chapter 88.32 RCW
RIVER AND HARBOR IMPROVEMENTS**

Sections

88.32.010	Districts authorized.
88.32.020	Improvement commission--Appointment--Oath.
88.32.030	Improvement commission--Notification of appointment--Organization.

88.32.040	Establishment of assessment district--Assessments--State lands.
88.32.060	Assessment roll.
88.32.070	Hearing on roll--Date--Notice.
88.32.080	Hearing on roll--Objections--Certification for collection.
88.32.090	Appeal from final assessment.
88.32.100	Lien of assessment--Collection--Payment--Interest.
88.32.130	Local improvement fund--Disbursements.
88.32.140	Bonds--Issuance--Sale--Form.
88.32.160	Bonds--Execution.
88.32.170	Payment in full--Calls for bonds, notice--Bond owners' rights.
88.32.180	Improvement by counties jointly.
88.32.190	Improvement by counties jointly--Procedure.
88.32.200	Improvement by counties jointly--Joint board of equalization.
88.32.210	Improvement by counties jointly--Joint assessment roll--Filing, appeals, subsequent proceedings.
88.32.220	Improvement by counties jointly--Expenses of joint board.
88.32.230	Joint aid river and harbor improvements--Bonds--Election.
88.32.235	Joint aid river and harbor improvements--Declared county purpose.
88.32.240	Joint planning for improvement of navigable river--Development of river valley.
88.32.250	Joint planning for improvement of navigable river--Contract--Joint board to control and direct work.
88.32.260	Liability of county or counties for acts relating to river improvement for navigation purposes.

Notes:

Construction projects in state waters: Chapter 77.55 RCW.

Flood control: Title 86 RCW.

Harbor improvement fund abolished: RCW 43.79.330.

Harbor improvements in port districts: Chapters 53.08 and 53.20 RCW.

Harbor line commission: State Constitution Art. 15 § 1 (Amendment 15); RCW 79.90.070 and 79.92.010.

Harbors and tide waters: State Constitution Art. 15.

Joint canal construction: RCW 36.64.060.

Port districts, powers of, as to harbor improvements: Chapters 53.08 and 53.20 RCW.

Powers of

first class cities: RCW 35.22.280.

noncharter code cities and charter code cities: RCW 35A.11.020.

second class cities: RCW 35.23.440.

River improvement by counties: Chapters 86.12 and 86.13 RCW.

RCW 88.32.010 Districts authorized.

Every county in this state is hereby authorized and empowered, by and through its county commissioners, whenever the government of the United States is intending or proposing the construction or operation of any river, lake, canal or harbor improvement, partly or wholly within such county, and whenever said board of county commissioners shall adjudge, upon a petition therefor filed with it and signed by at least one hundred freeholders of said county who each own realty of the assessed valuation of not less than five thousand dollars, situated within the limits of the improvement district sought to be created, that it is for the general benefit and welfare of the people of the county, that such river, lake, canal or harbor improvement be made

and completed to define and establish an assessment district within such county and to levy an assessment upon so much of the taxable real estate of such county as shall be specially benefited by such improvement as hereinafter provided, for the purpose of paying the expenses of such improvement, or so much thereof as said board of county commissioners shall determine, not in any instance exceeding one percent of the taxable valuations of all real and personal property in the entire county as appearing on the then last assessment roll. Such improvement shall be known as river and harbor improvement.

[1907 c 236 § 1; RRS § 9669. Prior: 1903 c 143 §§ 1, 2.]

Notes:

Limitation of levies: RCW 84.52.050 through 84.52.056.

RCW 88.32.020 Improvement commission--Appointment--Oath.

Whenever the board of county commissioners of any such county shall have adjudged as provided in RCW 88.32.010, said board shall thereupon apply to the person, who, for the time being, shall be judge of the United States district court, for the district within which the county shall be situated, to name eleven reputable citizens and freeholders of such county and file a list thereof with said board of county commissioners. The persons so named, or a majority of them, shall act as a commission, and be known as the "river and harbor improvement commission of county", and shall receive no compensation, except their actual necessary expenses, including necessary clerical assistance, to be audited by the board of county commissioners; and they shall be deemed the agents of the county in the performance of the duties imposed upon them by RCW 88.32.010 through 88.32.220. Each member of such commission shall, before entering upon his duties, take and subscribe an oath, substantially as follows:

"State of Washington }
 |
 } ss.
 |
County of }"

I, the undersigned, a member of the river and harbor improvement commission of county, to define and establish the assessment district and assess the costs of the following improvement (here give the general description of the improvement), do solemnly swear (or affirm, as the case may be), that I will well and truly discharge my duties as a member of said commission." In case the person who is United States judge shall be unable or decline to act, the board of county commissioners shall name the eleven persons to act as such commission.

[1907 c 236 § 2; RRS § 9670.]

RCW 88.32.030 Improvement commission--Notification of appointment--Organization.

The board of county commissioners of the county, or of the oldest county in case of counties joining, shall cause the persons named for the commission to be notified of their appointment in a notice that shall name all such persons and shall designate the time and place of the first meeting of the commission. The commission, having come together pursuant to such notice, and its members having taken the oath hereinbefore prescribed, shall have full powers to organize and proceed with its business as a deliberative body.

[1907 c 236 § 18; RRS § 9686.]

RCW 88.32.040 Establishment of assessment district--Assessments--State lands.

It shall be the duty of such commission to define and establish an assessment district, within such county, comprising all the taxable real property, and also (with the limitations hereinafter expressed) the state shorelands, which shall be specially benefited by said river, lake, canal or harbor improvement, and to apportion and assess the amount of separate, special and particular benefits against each lot, block, parcel or tract of land or shoreland within such district, by reason of such improvement. The commission in making the assessment shall include in the properties upon [which] the assessment is laid, all shorelands of the state, whether unsold or under contract of sale and subject to sale by it and as against all purchasers from the state or under contract to purchase such lands, the assessment shall be a charge upon such land and the purchaser's interest therein. The county auditor shall certify to the state commissioner of public lands a schedule of the state shorelands so assessed and of the assessment thereon, and the purchaser shall from time to time pay to the proper county treasurer the sums due and unpaid under such assessment, and at the time of such payment the county treasurer shall give him, in addition to a regular receipt for such payment, a certificate that such payment has been made, which certificate the purchaser shall immediately file with the commissioner of public lands, and no patent from the state nor deed shall issue to such purchaser, nor shall any assignment of his contract to purchase be approved by the commissioner of public lands until every matured installment of such assessment shall have first been fully paid and satisfied: PROVIDED, HOWEVER, That no such assessment shall create any charge against such shoreland or affect the title thereof as against the state, and the state shall be as free to forfeit or annul such contract and again sell such land as if the assessment had never been made, and in case of such forfeiture or annulment the state shall be free to sell again such land entirely disencumbered and unencumbered of all right and claim of such former purchaser, and such purchaser shall have no right, interest or claim upon or against such land or the state or such new purchaser or at all, but every such sum paid by such former purchaser upon such assessment shall be utterly forfeited as against him, his personal representatives and assigns, and shall inure to the benefit of such new purchaser.

[1907 c 236 § 3; RRS § 9671. Formerly RCW 88.32.040 and 88.32.050.]

RCW 88.32.060 Assessment roll.

Such commission shall also make, or cause to be made, an assessment roll, in which shall appear the names of the owners of the property assessed, so far as known, the description of each lot, block, parcel or tract of land within such assessment district, and the amount assessed against the same, as separate, special or particular benefits, and certify such assessment roll to the board of county commissioners, of such county, within ten weeks after their appointment, or within such further time as may be allowed by the board of county commissioners of such county.

[1907 c 236 § 4; RRS § 9672. Prior: 1905 c 104 § 1; 1903 c 143 § 21.]

RCW 88.32.070 Hearing on roll--Date--Notice.

After the return of the assessment roll to the county legislative authority it shall make an order setting a day for the hearing upon any objections to the assessment roll by any parties affected thereby who shall be heard by the county legislative authority as a board of equalization, which date shall be at least twenty days after the filing of such roll. It shall be the duty of the county legislative authority to give, or cause to be given, notice of such assessment, and of the day fixed for the hearing, as follows:

(1) They shall send or cause to be sent, by mail, to each owner of premises assessed, whose name and place of residence is known to them, a notice, substantially in this form, to wit:

".....

"Your property (here describe the property) is assessed \$. for river and harbor improvement to be made in this county.

"Hearing on the assessment roll will be had before the undersigned, at the office of the county commissioners, on the day of 19. . .

.....

.....

.....

"Board of county commissioners."

But failure to send, or cause to be sent, such notice, shall not be fatal to the proceedings herein prescribed.

(2) They shall cause at least ten days' notice of the hearing to be given by posting notice in at least ten public places in the county, three of which shall be in the neighborhood of the proposed improvement, and by publishing the same at least once a week for two consecutive weeks in the official newspaper of the county which notice shall be signed by the county legislative authority, and shall state the day and place of the hearing of objections to the

assessment roll, and the nature of the improvement, and that all interested parties will be heard as to any objections to said assessment roll.

[1985 c 469 § 95; 1907 c 236 § 5; RRS § 9673.]

RCW 88.32.080 Hearing on roll--Objections--Certification for collection.

Any person interested in any real estate affected by such assessment may appear and file objections to the assessment roll, and the board of county commissioners may make an order regarding the time of filing such objections, as to them seems proper. As to all parcels, lots or blocks as to which no objections are filed within the time so fixed, the assessment thereon shall be confirmed. On the hearing, each party may offer proof and the board shall then have authority to affirm, modify, change and determine the assessment in such sum as to them appears just and right. When the assessment is finally equalized and fixed by the board of county commissioners, the clerk thereof shall certify the same to the county treasurer for collection, or if appeal has been taken from any part thereof, then so much thereof, as has not been appealed from, shall be certified.

[1907 c 236 § 6; RRS § 9674.]

RCW 88.32.090 Appeal from final assessment.

Any person who feels aggrieved by the final assessment made against any lot, block or parcel of land owned by him may appeal therefrom to the superior court of such county. Such appeal shall be taken within the time, and substantially in the manner prescribed by the laws of this state for appeals from justice's courts. All notices of appeal shall be filed with the board of county commissioners, and served upon the prosecuting attorney of the county. The clerk of the board of county commissioners shall at appellant's expense certify to the superior court so much of the record, as appellant may request, and the cause shall be tried in the superior court de novo.

Any person aggrieved by any final order or judgment, made by the superior court concerning any assessment authorized by RCW 88.32.010 through 88.32.220, may seek appellate review of the order or judgment in accordance with the laws of this state relative to such review, except that review shall be sought within thirty days after the entry of such judgment.

[1988 c 202 § 90; 1971 c 81 § 175; 1907 c 236 § 7; RRS § 9675.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 88.32.100 Lien of assessment--Collection--Payment--Interest.

The final assessment shall be a lien, paramount to all other liens, except liens for taxes and other special assessments, upon the property assessed, from the time the assessment roll shall be approved by said board of county commissioners and placed in the hands of the county

treasurer, as collector. After said roll shall have been delivered to the county treasurer for collection, he shall proceed to collect the same, in the manner as other taxes are collected: PROVIDED, That such treasurer shall give at least ten days' notice in the official newspaper (and shall mail a copy of such notice to the owner of the property assessed, when the post office address of such owner is known, but failure to mail such notice shall not be fatal when publication thereof is made), that such roll has been certified to him for collection, and that unless payment be made within thirty days from the date of such notice, that the sum charged against each lot or parcel of land shall be paid in not more than ten equal annual payments, with interest upon the whole sum so charged at a rate not to exceed seven percent per annum. Said interest shall be paid semiannually, and the county treasurer shall proceed to collect the amount due each year by the publication of notice as hereinabove provided.

[1907 c 236 § 8; RRS § 9676. Formerly RCW 88.32.100 and 88.32.110.]

RCW 88.32.130 Local improvement fund--Disbursements.

All moneys paid or collected on account of any assessments made pursuant to RCW 88.32.010 through 88.32.220, shall be kept by the county treasurer in the county depository separate and apart from the other funds of the county, in a fund to be established by the board of county commissioners and to be known as "Local Improvement Fund, District No. of County"; and said money shall at all times be subject to the order of the United States government engineer, having said river and harbor improvement in said county in charge, and the county treasurer shall pay said money out upon drafts, drawn upon said fund, for the cost of said improvement, by said United States government engineer. If such government engineer is unable or unauthorized to act in the premises, then the county treasurer shall pay out said money for the costs of said improvement, upon the order of the board of county commissioners.

[1907 c 236 § 9; RRS § 9677.]

RCW 88.32.140 Bonds--Issuance--Sale--Form.

(1) In all cases, the county, as the agent of the local improvement district, shall, by resolution of its county legislative authority, cause to be issued in the name of the county, the bonds for such local improvement district for the whole estimated cost of such improvement, less such amounts as shall have been paid within the thirty days provided for redemption, as hereinabove specified. Such bonds shall be called "Local Improvement Bonds, District No., County of, State of Washington", and shall be payable not more than ten years after date, and shall be subject to annual call by the county treasurer, in such manner and amounts as he may have cash on hand to pay the same in the respective local improvement fund from which such bonds are payable, interest to be paid at the office of the county treasurer. Such bonds shall be issued and delivered to the contractor for the work from month to month in such amounts as the engineer of the government, in charge of the improvement, shall certify to be due on account of work performed, or, if said county legislative authority resolves so to do, such bonds may be offered for sale after thirty days public notice thereof given, to be delivered to the highest bidder

therefor, but in no case shall such bonds be sold for less than par, the proceeds to be applied in payment for such improvement: PROVIDED, That unless the contractor for the work shall agree to take such bonds in payment for his work at par, such work shall not be begun until the bonds shall have been sold and the proceeds shall have been paid into a fund to be called "Local Improvement Fund No., County of", and the owner or owners of such bonds shall look only to such fund for the payment of either the principal or interest of such bonds.

Such bonds shall be issued in denominations of one hundred dollars each, and shall be substantially in the following form:

"Local Improvement Bond, District Number of the County of, State of Washington.

No. . . . N.B. \$

This bond is not a general debt of the county of and has not been authorized by the voters of said county as a part of its general indebtedness. It is issued in pursuance of an act of the legislature of the state of Washington, passed the day of A.D. 1907, and is a charge against the fund herein specified and its issuance and sale is authorized by the resolution of the county legislative authority, passed on the day of A.D. 1907. The county of, a municipal corporation of the state of Washington, hereby promises to pay to, or bearer, one hundred dollars, lawful money of the United States of America, out of the fund established by resolution of the county legislative authority on the day of, A.D. 19. . . ., and known as local improvement fund district number of county, and not otherwise.

"This bond is payable ten years after date, and is subject to annual call by the county treasurer at the expiration of any year before maturity in such manner and amounts as he may have cash on hand to pay the same in the said fund from which the same is payable, and shall bear interest at the rate of percent per annum, payable semiannually; both principal and interest payable at the office of the county treasurer. The county legislative authority of said county, as the agent of said local improvement district No., established by resolution No., has caused this bond to be issued in the name of said county, as the bond of said local improvement district, the proceeds thereof to be applied in part payment of so much of the cost of the improvement of the rivers, lakes, canals or harbors of county, under resolution No., as is to be borne by the owners of property in said local improvement district, and the said local improvement fund, district No. of county, has been established by resolution for said purpose; and the owner or owners of this bond shall look only to said fund for the payment of either the principal or interest of this bond.

"The call for the payment of this bond or any bond, issued on account of said improvement, may be made by the county treasurer by publishing the same in an official newspaper of the county for ten consecutive issues, beginning not more than twenty days before the expiration of any year from date hereof, and if such call be made, interest on this bond shall cease at the date named in such call.

"This bond is one of a series of bonds, aggregating in all the principal sum of dollars, issued for said local improvement district, all of which bonds are subject to the same terms and conditions as herein expressed.

"In witness whereof the said county of has caused these presents to be signed by its chairman of its county legislative authority, and countersigned by its county auditor and sealed with its corporate seal, attested by its county clerk, this day of, in the year of our Lord one thousand nine hundred and

The County of

By

Chairman County Legislative Authority.

Countersigned, County Auditor.

Attest, Clerk."

The bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 245; 1970 ex.s. c 56 § 101; 1969 ex.s. c 232 § 60; 1907 c 236 § 10; RRS § 9678. Formerly RCW 88.32.140 and 88.32.150.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 88.32.160 Bonds--Execution.

Each and every bond issued for any such improvement shall be signed by the chairman of the county legislative authority and the county auditor, sealed with the corporate seal of the county, and attested by the county clerk. The bonds issued for each local improvement district shall be in the aggregate for such an amount as authorized by the resolution of the county legislative authority with reference to such river, lake, canal or harbor improvement, and each issue of such bonds shall be numbered consecutively, beginning with number 1.

[1983 c 167 § 246; 1907 c 236 § 11; RRS § 9679.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 88.32.170 Payment in full--Calls for bonds, notice--Bond owners' rights.

The owner of any lot or parcel of land charged with any assessment as provided for hereinabove, may redeem the same from all liability by paying the entire assessment charged against such lot or parcel of land, or part thereof, without interest, within thirty days after notice to him of such assessment, as herein provided, or may redeem the same at any time after the bonds above specified shall have been issued, by paying the full amount of all the principal and

interest to the end of the interest year then expiring, or next to expire. The county treasurer shall pay the interest on the bonds authorized to be issued under RCW 88.32.010 through 88.32.220 out of the respective local improvement funds from which they are payable, and whenever there shall be sufficient money in any local improvement fund, against which bonds have been issued under the provisions of RCW 88.32.010 through 88.32.220, over and above the amount necessary for the payment of interest on all unpaid bonds, and sufficient to pay the principal of one or more bonds, the county treasurer shall call in and pay such bonds, provided that such bonds shall be called in and paid in their numerical order: PROVIDED, FURTHER, That such call shall be made by publication in the county official newspaper, on the day following the delinquency of the installment of the assessment, or as soon thereafter as practicable, and shall state that bonds numbers (giving the serial number or numbers of the bonds called), will be paid on the day the interest payment on said bonds shall become due, and interest upon such bonds shall cease upon such date. If the county shall fail, neglect or refuse to pay said bonds or promptly to collect any of said assessments when due, the owner of any such bonds may proceed in his own name to collect such assessment and foreclose the lien thereof in any court of competent jurisdiction, and shall recover in addition to the amount of such bonds and interest thereon, five percent, together with the costs of such suit. Any number of owners of such bonds for any single improvement, may join as plaintiffs and any number of owners of the property on which the same are a lien may be joined as defendants in such suit.

[1983 c 167 § 247; 1907 c 236 § 12; RRS § 9680. Formerly RCW 88.32.120 and 88.32.170.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 88.32.180 Improvement by counties jointly.

Two or more adjoining counties, in which are lands to be benefited by any such improvement as is hereinbefore mentioned, and as will be partly or wholly within one or more of them, may jointly take advantage of the provisions of RCW 88.32.010 through 88.32.220, and the procedure in such cases shall, as nearly as may be, conform to the procedure above prescribed, but with the modifications hereinafter expressed.

[1907 c 236 § 13; RRS § 9681.]

RCW 88.32.190 Improvement by counties jointly--Procedure.

In every case of such joint action, the preliminary procedure of RCW 88.32.010 having been first had in each county severally, the board of county commissioners of the several counties proposing to join shall unite in such an application as is prescribed in RCW 88.32.020, and the application shall be made to any person, who, for the time being, shall be a judge of the United States district court in any district in which such counties, or any of them, may lie, and the list mentioned in RCW 88.32.020 shall be made in as many counterparts as there are counties so joining, and one counterpart shall be filed with the board of county commissioners of each county, and if the person who is such United States judge shall decline or be unable to act, then,

the board of such counties shall meet in joint session, at the county seat of such one of the counties as shall be agreed upon and shall organize as a joint board by appointing a chairman and clerk, and by resolution in which a majority of all the commissioners present, and at least one commissioner from each county, shall concur, name the eleven persons for the commission, which eleven in such case shall be citizens of the counties concerned, and as nearly as may be the same number from each county. A counterpart of such resolution shall be recorded in the minutes of the proceedings of the board of each county. The commission shall make as many assessment rolls as there are counties joining and one counterpart roll shall be certified by such chairman and clerk of the joint board, and by such clerk filed with the board of each of such counties.

[1907 c 236 § 14; RRS § 9682.]

RCW 88.32.200 Improvement by counties jointly--Joint board of equalization.

For purposes of a board of equalization, said boards shall from time to time meet as a joint board as aforesaid, and have a chairman and clerk as aforesaid, and for all purposes under RCW 88.32.070 and 88.32.080, in case of counties joining, the word board wherever occurring in said sections shall be interpreted to mean such joint board, and the word clerk shall be deemed to mean the clerk of such joint board, and the posting of notices shall be in at least ten public places in each county, and the publication of the same shall be in a newspaper of each county, and the objections mentioned in RCW 88.32.080 shall be filed with the clerk of the joint board, who shall cause a copy thereof, certified by him to be filed with the clerk of the board of county commissioners of the county where the real estate of the party objecting is situated.

[1907 c 236 § 15; RRS § 9683.]

RCW 88.32.210 Improvement by counties jointly--Joint assessment roll--Filing, appeals, subsequent proceedings.

The minutes of the proceedings of the joint board and the assessment roll as finally settled by such board shall be made up in as many counterparts as there are counties joining as aforesaid, and shall be signed by the chairman and clerk of said board, and one of said counterparts so signed shall be filed by said clerk with the clerk of the board of county commissioners of each of said counties, and any appeals and subsequent proceedings under RCW 88.32.090 to 88.32.170, inclusive, as far as relates to real estate in any individual county, shall be as nearly as may be the same as if the local improvement district and bond issue concerned that county only.

[1907 c 236 § 16; RRS § 9684.]

RCW 88.32.220 Improvement by counties jointly--Expenses of joint board.

The joint board shall keep careful account of its necessary expenses and shall apportion

and charge the same to the counties joining, and certify to the board of county commissioners of each such county an itemized statement of the entire account and of the proportionate part of such expense charged to such county and the board of county commissioners of such county shall cause the same to be paid out of the general fund of the county.

[1907 c 236 § 17; RRS § 9685.]

Notes:

County current expense fund: RCW 36.33.010.

RCW 88.32.230 Joint aid river and harbor improvements--Bonds--Election.

Whenever the county legislative authority of any county with a population of one hundred twenty-five thousand or more deems it for the interest of the county to engage in or to aid the United States of America, the state of Washington, or any adjoining county or any city of this state, or any of them, in construction, enlargement, improvement, modification, repair or operation of any harbor, canal, waterway, river channel, slip, dock, wharf, or other public improvement, or any of the same, for the purposes of commerce, navigation, sanitation and drainage, or any thereof, or to acquire or operate wharf sites, dock sites, or other properties, rights or interests, or any thereof, necessary or proper to be acquired or operated for public enjoyment of any such public improvement, and to incur indebtedness to meet the cost thereof and expenses connected therewith, and issue bonds of the county for the payment of such indebtedness, or any thereof, such county is hereby authorized and empowered, by and through its county legislative authority, to engage in or aid in any such public work or works, operation or acquisition, as aforesaid, and to incur indebtedness for such purpose or purposes to an amount, which, together with the then existing indebtedness of such county, shall not exceed two and one-half percent of the value of the taxable property in said county, as the term "value of the taxable property" is defined in RCW 39.36.015, and to issue the negotiable bonds of the county for all or any of such indebtedness and for the payment thereof, in the manner and form and as provided in chapter 39.46 RCW, and other laws of this state which shall then be in force, and to make part or all of such payment in bonds or in moneys derived from sale or sales thereof, or partly in such bonds and partly in such money: PROVIDED, That the county legislative authority shall have first submitted the question of incurring such indebtedness to the voters of the county at a general or special election, and three-fifths of the voters voting upon the question shall have voted in favor of incurring the same.

[1991 c 363 § 161; 1970 ex.s. c 42 § 37; 1911 c 3 § 1; RRS § 9666. FORMER PART OF SECTION: 1911 c 3 § 2 now codified as RCW 88.32.235.]

Notes:

Purpose--Captions not law--1991 c 363: See notes following RCW 2.32.180.

Severability--Effective date--1970 ex.s. c 42: See notes following RCW 39.36.015.

Bonds, generally as to form, etc.: Chapter 39.44 RCW.

RCW 88.32.235 Joint aid river and harbor improvements--Declared county purpose.

Any and every such purpose as is mentioned in the foregoing section is hereby declared to be a county purpose.

[1911 c 3 § 2; RRS § 9667. Formerly RCW 88.32.230, part.]

RCW 88.32.240 Joint planning for improvement of navigable river--Development of river valley.

Any county together with any port district therein and first class city in such county may participate jointly in surveys, investigations and studies for determining the location, type and design, with cost estimates, of a project plan for the improvement of any section or sections, within or without the limits of such city, of any navigable river emptying into tidal waters in such city, in aid of commerce and navigation and in aid of the comprehensive land use and development of such river valley, including present and future industrial and manufacturing uses.

[1951 c 33 § 1.]

RCW 88.32.250 Joint planning for improvement of navigable river--Contract--Joint board to control and direct work.

The joint participation shall be under a contract in writing made in the names of the county, port district, and city, under ordinance or resolution that provides the nature and extent of the work, the extent of the participation of the parties, the division of the costs, and method of payment. The costs shall be paid from any funds of the county, city, or port district designated in the contract.

The control and direction of the work shall be under a joint board consisting of one or more representatives of each party to the contract, as may be agreed upon by the parties. The representatives of the respective parties shall be appointed by the governing body of the respective parties. The joint board shall employ such help and services as may be required and fix the compensation to be paid for the services. The joint board shall consult with the corps of engineers, department of the army, and with the state secretary of transportation and the state director of ecology in furtherance of federal and state of Washington interests in the purposes of RCW 88.32.240 and 88.32.250.

[1984 c 7 § 383; 1951 c 33 § 2.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 88.32.260 Liability of county or counties for acts relating to river improvement for navigation purposes.

See RCW 86.12.037.

Chapter 88.40 RCW
TRANSPORT OF PETROLEUM PRODUCTS--FINANCIAL RESPONSIBILITY

Sections

88.40.005	Intent.
88.40.011	Definitions.
88.40.020	Evidence of financial responsibility for vessels.
88.40.025	Evidence of financial responsibility for onshore or offshore facilities.
88.40.030	Establishing evidence of financial responsibility--Documentation.
88.40.040	Denial of entry to state waters--Enforcement of federal oil pollution act.
88.40.900	Severability--1989 1st ex.s. c 2.

Notes:

Ocean resources management act: Chapter 43.143 RCW.

Oil or gas exploration in marine waters: RCW 90.58.550.

RCW 88.40.005 Intent.

The legislature recognizes that oil and hazardous substance spills and other forms of incremental pollution present serious danger to the fragile marine environment of Washington state. It is the intent and purpose of this chapter to define and prescribe financial responsibility requirements for vessels that transport petroleum products as cargo or as fuel across the waters of the state of Washington and for facilities that store, handle, or transfer oil or hazardous substances in bulk on or near the navigable waters.

[1991 c 200 § 701; 1990 c 116 § 29; 1989 1st ex.s. c 2 § 1.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 88.40.011 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Cargo vessel" means a self-propelled ship in commerce, other than a tank vessel or a passenger vessel, of three hundred or more gross tons, including but not limited to, commercial fish processing vessels and freighters.

(2) "Bulk" means material that is stored or transported in a loose, unpackaged liquid, powder, or granular form capable of being conveyed by a pipe, bucket, chute, or belt system.

(3) "Covered vessel" means a tank vessel, cargo vessel, or passenger vessel.

(4) "Department" means the department of ecology.

(5) "Director" means the director of the department of ecology.

(6)(a) "Facility" means any structure, group of structures, equipment, pipeline, or device, other than a vessel, located on or near the navigable waters of the state that transfers oil in bulk

to or from a tank vessel or pipeline, that is used for producing, storing, handling, transferring, processing, or transporting oil in bulk.

(b) A facility does not include any: (i) Railroad car, motor vehicle, or other rolling stock while transporting oil over the highways or rail lines of this state; (ii) retail motor vehicle motor fuel outlet; (iii) facility that is operated as part of an exempt agricultural activity as provided in RCW 82.04.330; (iv) underground storage tank regulated by the department or a local government under chapter 90.76 RCW; or (v) marine fuel outlet that does not dispense more than three thousand gallons of fuel to a ship that is not a covered vessel, in a single transaction.

(7) "Hazardous substances" means any substance listed in Table 302.4 of 40 C.F.R. Part 302 adopted August 14, 1989, under section 101(14) of the federal comprehensive environmental response, compensation, and liability act of 1980, as amended by P.L. 99-499. The following are not hazardous substances for purposes of this chapter:

(a) Wastes listed as F001 through F028 in Table 302.4; and

(b) Wastes listed as K001 through K136 in Table 302.4.

(8) "Inland barge" means any barge operating on the waters of the state and certified by the coast guard as an inland barge.

(9) "Navigable waters of the state" means those waters of the state, and their adjoining shorelines, that are subject to the ebb and flow of the tide and/or are presently used, have been used in the past, or may be susceptible for use to transport intrastate, interstate, or foreign commerce.

(10) "Oil" or "oils" means any naturally occurring liquid hydrocarbons at atmospheric temperature and pressure coming from the earth, including condensate and natural gasoline, and any fractionation thereof, including, but not limited to, crude oil, petroleum, gasoline, fuel oil, diesel oil, oil sludge, oil refuse, and oil mixed with wastes other than dredged spoil. Oil does not include any substance listed in Table 302.4 of 40 C.F.R. Part 302 adopted August 14, 1989, under section 101(14) of the federal comprehensive environmental response, compensation, and liability act of 1980, as amended by P.L. 99-499.

(11) "Offshore facility" means any facility located in, on, or under any of the navigable waters of the state, but does not include a facility any part of which is located in, on, or under any land of the state, other than submerged land.

(12) "Onshore facility" means any facility any part of which is located in, on, or under any land of the state, other than submerged land, that because of its location, could reasonably be expected to cause substantial harm to the environment by discharging oil into or on the navigable waters of the state or the adjoining shorelines.

(13)(a) "Owner or operator" means (i) in the case of a vessel, any person owning, operating, or chartering by demise, the vessel; (ii) in the case of an onshore or offshore facility, any person owning or operating the facility; and (iii) in the case of an abandoned vessel or onshore or offshore facility, the person who owned or operated the vessel or facility immediately before its abandonment.

(b) "Operator" does not include any person who owns the land underlying a facility if the person is not involved in the operations of the facility.

(14) "Passenger vessel" means a ship of three hundred or more gross tons with a fuel

capacity of at least six thousand gallons carrying passengers for compensation.

(15) "Ship" means any boat, ship, vessel, barge, or other floating craft of any kind.

(16) "Spill" means an unauthorized discharge of oil into the waters of the state.

(17) "Tank vessel" means a ship that is constructed or adapted to carry, or that carries, oil in bulk as cargo or cargo residue, and that:

(a) Operates on the waters of the state; or

(b) Transfers oil in a port or place subject to the jurisdiction of this state.

(18) "Waters of the state" includes lakes, rivers, ponds, streams, inland waters, underground water, salt waters, estuaries, tidal flats, beaches and lands adjoining the seacoast of the state, sewers, and all other surface waters and watercourses within the jurisdiction of the state of Washington.

[2000 c 69 § 30; 1992 c 73 § 12; 1991 c 200 § 702.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 88.40.020 Evidence of financial responsibility for vessels.

(1) Any inland barge that transports hazardous substances in bulk as cargo, using any port or place in the state of Washington or the navigable waters of the state shall establish evidence of financial responsibility in the amount of the greater of one million dollars, or one hundred fifty dollars per gross ton of such vessel.

(2)(a) Except as provided in (c) of this subsection, a tank vessel that carries oil as cargo in bulk shall demonstrate financial responsibility to pay at least five hundred million dollars.

(b) The director by rule may establish a lesser standard of financial responsibility for barges of three hundred gross tons or less. The standard shall set the level of financial responsibility based on the quantity of cargo the barge is capable of carrying. The director shall not set the standard for barges of three hundred gross tons or less below that required under federal law.

(c) The owner or operator of a tank vessel who is a member of an international protection and indemnity mutual organization and is covered for oil pollution risks up to the amounts required under this section is not required to demonstrate financial responsibility under this chapter. The director may require the owner or operator of a tank vessel to prove membership in such an organization.

(3) A cargo vessel or passenger vessel that carries oil as fuel shall demonstrate financial responsibility to pay the greater of at least six hundred dollars per gross ton or five hundred thousand dollars.

(4) The documentation of financial responsibility shall demonstrate the ability of the document holder to meet state and federal financial liability requirements for the actual costs for removal of oil spills, for natural resource damages, and necessary expenses.

(5) The department may by rule set a lesser amount of financial responsibility for a tank vessel that meets standards for construction, propulsion, equipment, and personnel established by

the department. The department shall require as a minimum level of financial responsibility under this subsection the same level of financial responsibility required under federal law.

(6) This section shall not apply to a covered vessel owned or operated by the federal government or by a state or local government.

[2000 c 69 § 31; 1992 c 73 § 13; 1991 c 200 § 703; 1990 c 116 § 31; 1989 1st ex.s. c 2 § 3.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 88.40.025 Evidence of financial responsibility for onshore or offshore facilities.

An onshore or offshore facility shall demonstrate financial responsibility in an amount determined by the department as necessary to compensate the state and affected counties and cities for damages that might occur during a reasonable worst case spill of oil from that facility into the navigable waters of the state. The department shall consider such matters as the amount of oil that could be spilled into the navigable waters from the facility, the cost of cleaning up the spilled oil, the frequency of operations at the facility, the damages that could result from the spill and the commercial availability and affordability of financial responsibility. This section shall not apply to an onshore or offshore facility owned or operated by the federal government or by the state or local government.

[1991 c 200 § 704.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 88.40.030 Establishing evidence of financial responsibility--Documentation.

Financial responsibility required by this chapter may be established by any one of, or a combination of, the following methods acceptable to the department of ecology: (1) Evidence of insurance; (2) surety bonds; (3) qualification as a self-insurer; or (4) other evidence of financial responsibility. Any bond filed shall be issued by a bonding company authorized to do business in the United States. Documentation of such financial responsibility shall be kept on any covered vessel and filed with the department at least twenty-four hours before entry of the vessel into the navigable waters of the state. A covered vessel is not required to file documentation of financial responsibility twenty-four hours before entry of the vessel into the navigable waters of the state, if the vessel has filed documentation of financial responsibility with the federal government, and the level of financial responsibility required by the federal government is the same as or exceeds state requirements. The owner or operator of the vessel may file with the department a certificate evidencing compliance with the requirements of another state's or federal financial responsibility requirements if the state or federal government requires a level of financial responsibility the same as or greater than that required under this chapter.

[2000 c 69 § 32; 1991 c 200 § 705; 1990 c 116 § 32; 1989 1st ex.s. c 2 § 4.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 88.40.040 Denial of entry to state waters--Enforcement of federal oil pollution act.

(1) The department shall deny entry to the waters of the state to any vessel that does not meet the financial responsibility requirements of this chapter. Any vessel owner or operator that does not meet the financial responsibility requirements of this chapter and any rules prescribed thereunder or the federal oil pollution act of 1990 shall be reported by the department to the United States coast guard.

(2) The department shall enforce section 1016 of the federal oil pollution act of 1990 as authorized by section 1019 of the federal act.

[2000 c 69 § 33; 1992 c 73 § 14; 1991 c 200 § 706; 1989 1st ex.s. c 2 § 5.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 88.40.900 Severability--1989 1st ex.s. c 2.

See RCW 43.143.902.

**Chapter 88.46 RCW
VESSEL OIL SPILL PREVENTION AND RESPONSE**

Sections

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88.46.901	Effective dates--Severability--1991 c 200.
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RCW 88.46.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Best achievable protection" means the highest level of protection that can be achieved through the use of the best achievable technology and those staffing levels, training procedures, and operational methods that provide the greatest degree of protection achievable. The director's determination of best achievable protection shall be guided by the critical need to protect the state's natural resources and waters, while considering (a) the additional protection provided by the measures; (b) the technological achievability of the measures; and (c) the cost of the measures.

(2) "Best achievable technology" means the technology that provides the greatest degree of protection taking into consideration (a) processes that are being developed, or could feasibly be developed, given overall reasonable expenditures on research and development, and (b) processes that are currently in use. In determining what is best achievable technology, the director shall consider the effectiveness, engineering feasibility, and commercial availability of the technology.

(3) "Cargo vessel" means a self-propelled ship in commerce, other than a tank vessel or a passenger vessel, of three hundred or more gross tons, including but not limited to, commercial fish processing vessels and freighters.

(4) "Bulk" means material that is stored or transported in a loose, unpackaged liquid, powder, or granular form capable of being conveyed by a pipe, bucket, chute, or belt system.

(5) "Covered vessel" means a tank vessel, cargo vessel, or passenger vessel.

(6) "Department" means the department of ecology.

(7) "Director" means the director of the department of ecology.

(8) "Discharge" means any spilling, leaking, pumping, pouring, emitting, emptying, or dumping.

(9)(a) "Facility" means any structure, group of structures, equipment, pipeline, or device, other than a vessel, located on or near the navigable waters of the state that transfers oil in bulk to or from a tank vessel or pipeline, that is used for producing, storing, handling, transferring, processing, or transporting oil in bulk.

(b) A facility does not include any: (i) Railroad car, motor vehicle, or other rolling stock while transporting oil over the highways or rail lines of this state; (ii) retail motor vehicle motor

fuel outlet; (iii) facility that is operated as part of an exempt agricultural activity as provided in RCW 82.04.330; (iv) underground storage tank regulated by the department or a local government under chapter 90.76 RCW; or (v) marine fuel outlet that does not dispense more than three thousand gallons of fuel to a ship that is not a covered vessel, in a single transaction.

(10) "Marine facility" means any facility used for tank vessel wharfage or anchorage, including any equipment used for the purpose of handling or transferring oil in bulk to or from a tank vessel.

(11) "Navigable waters of the state" means those waters of the state, and their adjoining shorelines, that are subject to the ebb and flow of the tide and/or are presently used, have been used in the past, or may be susceptible for use to transport intrastate, interstate, or foreign commerce.

(12) "Oil" or "oils" means any naturally occurring liquid hydrocarbons at atmospheric temperature and pressure coming from the earth, including condensate and natural gasoline, and any fractionation thereof, including, but not limited to, crude oil, petroleum, gasoline, fuel oil, diesel oil, oil sludge, oil refuse, and oil mixed with wastes other than dredged spoil. Oil does not include any substance listed in Table 302.4 of 40 C.F.R. Part 302 adopted August 14, 1989, under section 101(14) of the federal comprehensive environmental response, compensation, and liability act of 1980, as amended by P.L. 99-499.

(13) "Offshore facility" means any facility located in, on, or under any of the navigable waters of the state, but does not include a facility any part of which is located in, on, or under any land of the state, other than submerged land. "Offshore facility" does not include a marine facility.

(14) "Onshore facility" means any facility any part of which is located in, on, or under any land of the state, other than submerged land, that because of its location, could reasonably be expected to cause substantial harm to the environment by discharging oil into or on the navigable waters of the state or the adjoining shorelines.

(15)(a) "Owner or operator" means (i) in the case of a vessel, any person owning, operating, or chartering by demise, the vessel; (ii) in the case of an onshore or offshore facility, any person owning or operating the facility; and (iii) in the case of an abandoned vessel or onshore or offshore facility, the person who owned or operated the vessel or facility immediately before its abandonment.

(b) "Operator" does not include any person who owns the land underlying a facility if the person is not involved in the operations of the facility.

(16) "Passenger vessel" means a ship of three hundred or more gross tons with a fuel capacity of at least six thousand gallons carrying passengers for compensation.

(17) "Person" means any political subdivision, government agency, municipality, industry, public or private corporation, copartnership, association, firm, individual, or any other entity whatsoever.

(18) "Ship" means any boat, ship, vessel, barge, or other floating craft of any kind.

(19) "Spill" means an unauthorized discharge of oil into the waters of the state.

(20) "Tank vessel" means a ship that is constructed or adapted to carry, or that carries, oil in bulk as cargo or cargo residue, and that:

- (a) Operates on the waters of the state; or
- (b) Transfers oil in a port or place subject to the jurisdiction of this state.

(21) "Waters of the state" includes lakes, rivers, ponds, streams, inland waters, underground water, salt waters, estuaries, tidal flats, beaches and lands adjoining the seacoast of the state, sewers, and all other surface waters and watercourses within the jurisdiction of the state of Washington.

(22) "Worst case spill" means: (a) In the case of a vessel, a spill of the entire cargo and fuel of the vessel complicated by adverse weather conditions; and (b) in the case of an onshore or offshore facility, the largest foreseeable spill in adverse weather conditions.

[2000 c 69 § 1; 1992 c 73 § 18; 1991 c 200 § 414.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 88.46.020 Coordination with federal law.

In carrying out the purposes of this chapter, including the adoption of rules for contingency plans, the director shall to the greatest extent practicable implement this chapter in a manner consistent with federal law.

[2000 c 69 § 2; 1991 c 200 § 415.]

RCW 88.46.030 Tank vessel inspection programs.

(1) All tank vessels entering the navigable waters of the state shall be subject to inspection to assure that they comply with all applicable federal and state standards.

(2) The department shall review the tank vessel inspection programs conducted by the United States coast guard and other federal agencies to determine if the programs as actually operated by those agencies provide the best achievable protection to the waters of the state. If the department determines that the tank vessel inspection programs conducted by these agencies are not adequate to protect the state's waters, it shall adopt rules for a state tank vessel inspection program. The department shall adopt rules providing for a random review of individual tank vessel inspections conducted by federal agencies. The department may accept a tank vessel inspection report issued by another state if that state's tank vessel inspection program is determined by the department to be at least as protective of the public health and the environment as the program adopted by the department.

(3) The state tank vessel inspection program shall ensure that all tank vessels entering state waters are inspected at least annually. To the maximum extent feasible, the state program shall consist of the monitoring of existing tank vessel inspection programs conducted by the federal government. The department shall consult with the coast guard regarding the tank vessel inspection program. Any tank vessel inspection conducted pursuant to this section shall be performed during the vessel's scheduled stay in port.

(4) Any violation of coast guard or other federal regulations uncovered during a state tank vessel inspection shall be immediately reported to the appropriate agency.

[2000 c 69 § 3; 1991 c 200 § 416.]

RCW 88.46.040 Prevention plans.

(1) The owner or operator for each tank vessel shall prepare and submit to the department an oil spill prevention plan in conformance with the requirements of this chapter. The plans shall be submitted to the department in the time and manner directed by the department. The spill prevention plan may be consolidated with a spill contingency plan submitted pursuant to RCW 88.46.060. The department may accept plans prepared to comply with other state or federal law as spill prevention plans to the extent those plans comply with the requirements of this chapter. The department, by rule, shall establish standards for spill prevention plans.

(2) The spill prevention plan for a tank vessel or a fleet of tank vessels operated by the same operator shall:

(a) Establish compliance with the federal oil pollution act of 1990 and state and federal financial responsibility requirements, if applicable;

(b) State all discharges of oil of more than twenty-five barrels from the vessel within the prior five years and what measures have been taken to prevent a reoccurrence;

(c) Describe all accidents, collisions, groundings, and near miss incidents in which the vessel has been involved in the prior five years, analyze the causes, and state the measures that have been taken to prevent a reoccurrence;

(d) Describe the vessel operations with respect to staffing standards;

(e) Describe the vessel inspection program carried out by the owner or operator of the vessel;

(f) Describe the training given to vessel crews with respect to spill prevention;

(g) Establish compliance with federal drug and alcohol programs;

(h) Describe all spill prevention technology that has been incorporated into the vessel;

(i) Describe the procedures used by the vessel owner or operator to ensure English language proficiency of at least one bridge officer while on duty in waters of the state;

(j) Describe relevant prevention measures incorporated in any applicable regional marine spill safety plan that have not been adopted and the reasons for that decision; and

(k) Include any other information reasonably necessary to carry out the purposes of this chapter required by rules adopted by the department.

(3) The department shall only approve a prevention plan if it provides the best achievable protection from damages caused by the discharge of oil into the waters of the state and if it determines that the plan meets the requirements of this section and rules adopted by the department.

(4) Upon approval of a prevention plan, the department shall provide to the person submitting the plan a statement indicating that the plan has been approved, the vessels covered by the plan, and other information the department determines should be included.

(5) The approval of a prevention plan shall be valid for five years. An owner or operator of a tank vessel shall notify the department in writing immediately of any significant change of which it is aware affecting its prevention plan, including changes in any factor set forth in this

section or in rules adopted by the department. The department may require the owner or operator to update a prevention plan as a result of these changes.

(6) The department by rule shall require prevention plans to be reviewed, updated, if necessary, and resubmitted to the department at least once every five years.

(7) Approval of a prevention plan by the department does not constitute an express assurance regarding the adequacy of the plan nor constitute a defense to liability imposed under this chapter or other state law.

(8) This section does not authorize the department to modify the terms of a collective bargaining agreement.

[2000 c 69 § 4; 1991 c 200 § 417.]

RCW 88.46.050 Vessel screening.

(1) In order to ensure the safety of marine transportation within the navigable waters of the state and to protect the state's natural resources, the department shall adopt rules for determining whether cargo vessels and passenger vessels entering the navigable waters of the state pose a substantial risk of harm to the public health and safety and the environment.

(2) The rules may include:

(a) Examining available information sources for evidence that a cargo or passenger vessel may pose a substantial risk to safe marine transportation or the state's natural resources. Information sources may include: Vessel casualty lists, United States coast guard casualty reports, maritime insurance ratings, the index of contingency plans compiled by the department of ecology, other data gathered by the maritime commission, or any other resources;

(b) Requesting the United States coast guard to deny a cargo vessel or passenger vessel entry into the navigable waters of the state, if the vessel poses a substantial environmental risk;

(c) Notifying the state's spill response system that a cargo or passenger vessel entering the state's navigable waters poses a substantial environmental risk;

(d) Inspecting a cargo or passenger vessel that may pose a substantial environmental risk, to determine whether the vessel complies with applicable state or federal laws. Any vessel inspection conducted pursuant to this section shall be performed during the vessel's scheduled stay in port; and

(e) Enforcement actions.

[2000 c 69 § 5; 1992 c 73 § 19; 1991 c 200 § 418.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 88.46.060 Contingency plans.

(1) Each covered vessel shall have a contingency plan for the containment and cleanup of oil spills from the covered vessel into the waters of the state and for the protection of fisheries and wildlife, natural resources, and public and private property from such spills. The department shall by rule adopt and periodically revise standards for the preparation of contingency plans.

The department shall require contingency plans, at a minimum, to meet the following standards:

(a) Include full details of the method of response to spills of various sizes from any vessel which is covered by the plan;

(b) Be designed to be capable in terms of personnel, materials, and equipment, of promptly and properly, to the maximum extent practicable, as defined by the department, removing oil and minimizing any damage to the environment resulting from a worst case spill;

(c) Provide a clear, precise, and detailed description of how the plan relates to and is integrated into relevant contingency plans which have been prepared by cooperatives, ports, regional entities, the state, and the federal government;

(d) Provide procedures for early detection of spills and timely notification of such spills to appropriate federal, state, and local authorities under applicable state and federal law;

(e) State the number, training preparedness, and fitness of all dedicated, prepositioned personnel assigned to direct and implement the plan;

(f) Incorporate periodic training and drill programs to evaluate whether personnel and equipment provided under the plan are in a state of operational readiness at all times;

(g) Describe important features of the surrounding environment, including fish and wildlife habitat, environmentally and archaeologically sensitive areas, and public facilities. The departments of ecology, fish and wildlife, and natural resources, and the office of archaeology and historic preservation, upon request, shall provide information that they have available to assist in preparing this description. If the *office of marine safety adopted rules for contingency plans prior to July 1, 1992, the description of archaeologically sensitive areas shall only be required when the department revises the rules for contingency plans after July 1, 1992. The description of archaeologically sensitive areas shall not be required to be included in a contingency plan until it is reviewed and updated pursuant to subsection (9) of this section;

(h) State the means of protecting and mitigating effects on the environment, including fish, marine mammals, and other wildlife, and ensure that implementation of the plan does not pose unacceptable risks to the public or the environment;

(i) Establish guidelines for the use of equipment by the crew of a vessel to minimize vessel damage, stop or reduce any spilling from the vessel, and, only when appropriate and only when vessel safety is assured, contain and clean up the spilled oil;

(j) Provide arrangements for the prepositioning of spill containment and cleanup equipment and trained personnel at strategic locations from which they can be deployed to the spill site to promptly and properly remove the spilled oil;

(k) Provide arrangements for enlisting the use of qualified and trained cleanup personnel to implement the plan;

(l) Provide for disposal of recovered spilled oil in accordance with local, state, and federal laws;

(m) Until a spill prevention plan has been submitted pursuant to RCW 88.46.040, state the measures that have been taken to reduce the likelihood that a spill will occur, including but not limited to, design and operation of a vessel, training of personnel, number of personnel, and backup systems designed to prevent a spill;

(n) State the amount and type of equipment available to respond to a spill, where the

equipment is located, and the extent to which other contingency plans rely on the same equipment; and

(o) If the department has adopted rules permitting the use of dispersants, the circumstances, if any, and the manner for the application of the dispersants in conformance with the department's rules.

(2)(a) The owner or operator of a tank vessel of three thousand gross tons or more shall submit a contingency plan to the department within six months after the department adopts rules establishing standards for contingency plans under subsection (1) of this section.

(b) Contingency plans for all other covered vessels shall be submitted to the department within eighteen months after the department has adopted rules under subsection (1) of this section. The department may adopt a schedule for submission of plans within the eighteen-month period.

(3)(a) The owner or operator of a tank vessel or of the facilities at which the vessel will be unloading its cargo, or a Washington state nonprofit corporation established for the purpose of oil spill response and contingency plan coverage and of which the owner or operator is a member, shall submit the contingency plan for the tank vessel. Subject to conditions imposed by the department, the owner or operator of a facility may submit a single contingency plan for tank vessels of a particular class that will be unloading cargo at the facility.

(b) The contingency plan for a cargo vessel or passenger vessel may be submitted by the owner or operator of the cargo vessel or passenger vessel, by the agent for the vessel resident in this state, or by a Washington state nonprofit corporation established for the purpose of oil spill response and contingency plan coverage and of which the owner or operator is a member. Subject to conditions imposed by the department, the owner, operator, or agent may submit a single contingency plan for cargo vessels or passenger vessels of a particular class.

(c) A person who has contracted with a covered vessel to provide containment and cleanup services and who meets the standards established pursuant to RCW 90.56.240, may submit the plan for any covered vessel for which the person is contractually obligated to provide services. Subject to conditions imposed by the department, the person may submit a single plan for more than one covered vessel.

(4) A contingency plan prepared for an agency of the federal government or another state that satisfies the requirements of this section and rules adopted by the department may be accepted by the department as a contingency plan under this section. The department shall assure that to the greatest extent possible, requirements for contingency plans under this section are consistent with the requirements for contingency plans under federal law.

(5) In reviewing the contingency plans required by this section, the department shall consider at least the following factors:

(a) The adequacy of containment and cleanup equipment, personnel, communications equipment, notification procedures and call down lists, response time, and logistical arrangements for coordination and implementation of response efforts to remove oil spills promptly and properly and to protect the environment;

(b) The nature and amount of vessel traffic within the area covered by the plan;

(c) The volume and type of oil being transported within the area covered by the plan;

- (d) The existence of navigational hazards within the area covered by the plan;
 - (e) The history and circumstances surrounding prior spills of oil within the area covered by the plan;
 - (f) The sensitivity of fisheries and wildlife and other natural resources within the area covered by the plan;
 - (g) Relevant information on previous spills contained in on-scene coordinator reports prepared by the director; and
 - (h) The extent to which reasonable, cost-effective measures to prevent a likelihood that a spill will occur have been incorporated into the plan.
- (6) The department shall approve a contingency plan only if it determines that the plan meets the requirements of this section and that, if implemented, the plan is capable, in terms of personnel, materials, and equipment, of removing oil promptly and properly and minimizing any damage to the environment.
- (7) The approval of the contingency plan shall be valid for five years. Upon approval of a contingency plan, the department shall provide to the person submitting the plan a statement indicating that the plan has been approved, the vessels covered by the plan, and other information the department determines should be included.
- (8) An owner or operator of a covered vessel shall notify the department in writing immediately of any significant change of which it is aware affecting its contingency plan, including changes in any factor set forth in this section or in rules adopted by the department. The department may require the owner or operator to update a contingency plan as a result of these changes.
- (9) The department by rule shall require contingency plans to be reviewed, updated, if necessary, and resubmitted to the department at least once every five years.
- (10) Approval of a contingency plan by the department does not constitute an express assurance regarding the adequacy of the plan nor constitute a defense to liability imposed under this chapter or other state law.

[2000 c 69 § 6; 1995 c 148 § 3; 1992 c 73 § 20; 1991 c 200 § 419.]

Notes:

***Reviser's note:** The office of marine safety was abolished and its powers, duties, and functions transferred to the department of ecology by 1991 c 200 § 430, effective July 1, 1997.

Effective date--1995 c 148 §§ 1-3: "Sections 1 through 3 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [April 27, 1995]." [1995 c 148 § 6.]

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 88.46.062 Nonprofit corporation providing contingency plan--Findings--Termination of maritime commission.

(1) The legislature finds that there is a need to continue to provide oil spill response and contingency plan coverage for vessels that do not have their own contingency plans that transit the waters of this state. A nonprofit corporation shall be established for the sole purpose of providing oil spill response and contingency plan coverage in compliance with RCW 88.46.060.

(2) The maritime commission may conduct activities and make expenditures necessary for the transition of services presently provided by the commission and its contractors to the nonprofit corporation established pursuant to this section.

(3) Once the nonprofit corporation is established and the transfers under RCW 88.46.063 are completed, the maritime commission may cease operation.

[1995 c 148 § 1.]

Notes:

Effective date--1995 c 148 §§ 1-3: See note following RCW 88.46.060.

RCW 88.46.063 Nonprofit corporation providing contingency plan--Transfer of functions and assets from maritime commission.

All reports, documents, surveys, books, records, files, papers, written materials, tangible property, and assets, including contracts and assessment moneys held by the maritime commission shall be transferred to the nonprofit corporation created under RCW 88.46.062. Funds transferred under this section shall be used for the sole purpose of providing oil spill response and contingency plan coverage and related activities in compliance with RCW 88.46.060. No funds may be transferred under this section until all liabilities of the maritime commission have been provided for or satisfied. All liabilities not provided for or satisfied by the maritime commission before cessation of its operations shall be transferred to the nonprofit corporation at the time the maritime commission's assets are transferred to the corporation.

[1995 c 148 § 2.]

Notes:

Effective date--1995 c 148 §§ 1-3: See note following RCW 88.46.060.

RCW 88.46.065 Nonprofit corporation providing contingency plan--Liability limited.

A nonprofit corporation established for the sole purpose of providing contingency plan coverage for any vessel in compliance with RCW 88.46.060 is entitled to liability protection as provided in this section. Obligations incurred by the corporation and any other liabilities or claims against the corporation may be enforced only against the assets of the corporation, and no liability for the debts or actions of the corporation exists against a director, officer, member, employee, incident commander, agent, contractor, or subcontractor of the corporation in his or her individual or representative capacity. Except as otherwise provided in this chapter, neither the directors, officers, members, employees, incident commander[s], or agents of the corporation, nor the business entities by whom they are regularly employed may be held individually responsible for discretionary decisions, errors in judgment, mistakes, or other acts, either of commission or omission, that are directly related to the operation or implementation of contingency plans, other than for acts of gross negligence or willful or wanton misconduct. The corporation may insure and defend and indemnify the directors, officers, members, employees, incident commanders, and agents to the extent permitted by chapters 23B.08 and 24.03 RCW. This section does not alter or limit the responsibility or liability of any person for the operation of a motor vehicle.

[1994 sp.s. c 9 § 853.]

Notes:

Severability--Headings and captions not law--Effective date--1994 sp.s. c 9: See RCW 18.79.900 through 18.79.902.

RCW 88.46.070 Enforcement of prevention plans and contingency plans--Determination of violation--Order or directive--Notice.

(1) The provisions of prevention plans and contingency plans approved by the department pursuant to this chapter shall be legally binding on those persons submitting them to the department and on their successors, assigns, agents, and employees. The superior court shall have jurisdiction to restrain a violation of, compel specific performance of, or otherwise to enforce such plans upon application by the department. The department may issue an order pursuant to chapter 34.05 RCW requiring compliance with a contingency plan or a prevention plan and may impose administrative penalties for failure to comply with a plan.

(2) If the director believes a person has violated or is violating or creates a substantial potential to violate the provisions of this chapter, the director shall notify the person of the director's determination by registered mail. The determination shall not constitute an order or directive under RCW 43.21B.310. Within thirty days from the receipt of notice of the determination, the person shall file with the director a full report stating what steps have been and are being taken to comply with the determination of the director. The director shall issue an order or directive, as the director deems appropriate under the circumstances, and shall notify the person by registered mail.

(3) If the director believes immediate action is necessary to accomplish the purposes of this chapter, the director may issue an order or directive, as appropriate under the circumstances, without first issuing a notice or determination pursuant to subsection (2) of this section. An order or directive issued pursuant to this subsection shall be served by registered mail or personally upon any person to whom it is directed.

[2000 c 69 § 7; 1992 c 73 § 21; 1991 c 200 § 420.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 88.46.080 Unlawful operation of a covered vessel--Penalties--Evidence of approved contingency plan or prevention plan.

(1) Except as provided in subsection (2) of this section, it shall be unlawful for the owner or operator to knowingly and intentionally operate in this state or on the waters of this state a covered vessel without an approved contingency plan or an approved prevention plan as required by this chapter, or financial responsibility in compliance with chapter 88.40 RCW and the federal oil pollution act of 1990. The first conviction under this section shall be a gross misdemeanor under chapter 9A.20 RCW. A second or subsequent conviction shall be a class C felony under chapter 9A.20 RCW.

(2) It shall not be unlawful for the owner or operator to operate a covered vessel if:

(a) The covered vessel is not required to have a contingency plan, spill prevention plan, or financial responsibility;

(b) All required plans have been submitted to the department as required by this chapter and rules adopted by the department and the department is reviewing the plan and has not denied approval; or

(c) The covered vessel has entered state waters after the United States coast guard has determined that the vessel is in distress.

(3) A person may rely on a copy of the statement issued by the department pursuant to RCW 88.46.060 as evidence that a vessel has an approved contingency plan and the statement issued pursuant to RCW 88.46.040 that a vessel has an approved prevention plan.

(4) Any person found guilty of willfully violating any of the provisions of this chapter, or any final written orders or directive of the director or a court in pursuance thereof shall be deemed guilty of a gross misdemeanor, as provided in chapter 9A.20 RCW, and upon conviction thereof shall be punished by a fine of up to ten thousand dollars and costs of prosecution, or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment in the discretion of the court. Each day upon which a willful violation of the provisions of this chapter occurs may be deemed a separate and additional violation.

[2000 c 69 § 8; 1992 c 73 § 22; 1991 c 200 § 421.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 88.46.090 Unlawful acts--Civil penalty.

(1) Except as provided in subsection (4) of this section, it shall be unlawful for a covered vessel to enter the waters of the state without an approved contingency plan required by RCW 88.46.060, a spill prevention plan required by RCW 88.46.040, or financial responsibility in compliance with chapter 88.40 RCW and the federal oil pollution act of 1990. The department may deny entry onto the waters of the state to any covered vessel that does not have a required contingency or spill prevention plan or financial responsibility.

(2) Except as provided in subsection (4) of this section, it shall be unlawful for a covered vessel to transfer oil to or from an onshore or offshore facility that does not have an approved contingency plan required under RCW 90.56.210, a spill prevention plan required by RCW 90.56.200, or financial responsibility in compliance with chapter 88.40 RCW and the federal oil pollution act of 1990.

(3) The director may assess a civil penalty of up to one hundred thousand dollars against the owner or operator of a vessel who is in violation of subsection (1) or (2) of this section. Each day that the owner or operator of a covered vessel is in violation of this section shall be considered a separate violation.

(4) It shall not be unlawful for a covered vessel to operate on the waters of the state if:

(a) A contingency plan, a prevention plan, or financial responsibility is not required for the covered vessel;

(b) A contingency plan and prevention plan has been submitted to the department as required by this chapter and rules adopted by the department and the department is reviewing the plan and has not denied approval; or

(c) The covered vessel has entered state waters after the United States coast guard has determined that the vessel is in distress.

(5) Any person may rely on a copy of the statement issued by the department to RCW 88.46.060 as evidence that the vessel has an approved contingency plan and the statement issued pursuant to RCW 88.46.040 as evidence that the vessel has an approved spill prevention plan.

(6) Except for violations of subsection (1) or (2) of this section, any person who violates the provisions of this chapter or rules or orders adopted or issued pursuant thereto, shall incur, in addition to any other penalty as provided by law, a penalty in an amount of up to ten thousand dollars a day for each violation. Each violation is a separate offense, and in case of a continuing violation, every day's continuance is a separate violation. Every act of commission or omission which procures, aids, or abets in the violation shall be considered a violation under the provisions of this subsection and subject to penalty. The penalty amount shall be set in consideration of the previous history of the violator and the severity of the violation's impact on public health and the environment in addition to other relevant factors. The penalty shall be imposed pursuant to the procedures set forth in RCW 43.21B.300.

[2000 c 69 § 9; 1992 c 73 § 23; 1991 c 200 § 422.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 88.46.100 Notification of accidents and near miss incidents.

(1) In order to assist the state in identifying areas of the navigable waters of the state needing special attention, the owner or operator of a covered vessel shall notify the coast guard within one hour:

(a) Of the disability of the covered vessel if the disabled vessel is within twelve miles of the shore of the state; and

(b) Of a collision or a near miss incident within twelve miles of the shore of the state.

(2) The state military department and the department shall request the coast guard to notify the state military department as soon as possible after the coast guard receives notice of a disabled covered vessel or of a collision or near miss incident within twelve miles of the shore of the state. The department shall negotiate an agreement with the coast guard governing procedures for coast guard notification to the state regarding disabled covered vessels and collisions and near miss incidents.

(3) The department shall prepare a summary of the information collected under this section and provide the summary to the regional marine safety committees, the coast guard, and others in order to identify problems with the marine transportation system.

(4) For the purposes of this section:

(a) A tank vessel or cargo vessel is considered disabled if any of the following occur:

(i) Any accidental or intentional grounding;

(ii) The total or partial failure of the main propulsion or primary steering or any component or control system that causes a reduction in the maneuvering capabilities of the vessel;

(iii) An occurrence materially and adversely affecting the vessel's seaworthiness or fitness for service, including but not limited to, fire, flooding, or collision with another vessel;

(iv) Any other occurrence that creates the serious possibility of an oil spill or an occurrence that may result in such a spill.

(b) A barge is considered disabled if any of the following occur:

(i) The towing mechanism becomes disabled;

(ii) The towboat towing the barge becomes disabled through occurrences defined in (a) of this subsection.

(c) A near miss incident is an incident that requires the pilot or master of a covered vessel to take evasive actions or make significant course corrections in order to avoid a collision with another ship or to avoid a grounding as required by the international rules of the road.

(5) Failure of any person to make a report under this section shall not be used as the basis for the imposition of any fine or penalty.

[2000 c 69 § 10; 1995 c 391 § 9; 1991 c 200 § 423.]

Notes:

Effective date--1995 c 391: See note following RCW 38.52.005.

RCW 88.46.120 Tank vessel response equipment standards.

The department may adopt rules including but not limited to standards for spill response equipment to be maintained on tank vessels. The standards adopted under this section shall be consistent with spill response equipment standards adopted by the United States coast guard.

[2000 c 69 § 11; 1991 c 200 § 425.]

RCW 88.46.130 Emergency response system.

An emergency response system for the Strait of Juan de Fuca shall be established by July 1, 1992. In establishing the emergency response system, the *administrator shall consider the recommendations of the regional marine safety committees. The *administrator shall also consult with the province of British Columbia regarding its participation in the emergency response system.

[1991 c 200 § 426.]

Notes:

***Reviser's note:** The powers, duties, and functions of the administrator were transferred to the director of ecology by 1991 c 200 § 430, effective July 1, 1997.

RCW 88.46.160 Refueling, bunkering, or lightering operations--Availability of containment and recovery equipment.

Any person or facility conducting ship refueling and bunkering operations, or the

lightering of petroleum products, and any person or facility transferring oil between an onshore or offshore facility and a tank vessel shall have containment and recovery equipment readily available for deployment in the event of the discharge of oil into the waters of the state and shall deploy the containment and recovery equipment in accordance with standards adopted by the department. All persons conducting refueling, bunkering, or lightering operations, or oil transfer operations shall be trained in the use and deployment of oil spill containment and recovery equipment. The department shall adopt rules as necessary to carry out the provisions of this section. The rules shall include standards for the circumstances under which containment equipment should be deployed. An onshore or offshore facility shall include the procedures used to contain and recover discharges in the facility's contingency plan. It is the responsibility of the person providing bunkering, refueling, or lightering services to provide any containment or recovery equipment required under this section. This section does not apply to a person operating a ship for personal pleasure or for recreational purposes.

[2000 c 69 § 12; 1991 c 200 § 438; 1987 c 479 § 2. Formerly RCW 90.48.510.]

RCW 88.46.170 Field operations program--Coordination with United States coast guard.

(1) The department shall establish a field operations program to enforce the provisions of this chapter. The field operations program shall include, but is not limited to, the following elements:

- (a) Education and public outreach;
- (b) Review of lightering and bunkering operations to prevent oil spills;
- (c) Evaluation and boarding of tank vessels for compliance with prevention plans prepared pursuant to this chapter;
- (d) Evaluation and boarding of covered vessels that may pose a substantial risk to the public health, safety, and the environment;
- (e) Evaluation and boarding of covered vessels for compliance with rules adopted by the department to implement recommendations of regional marine safety committees; and
- (f) Collection of vessel information to assist in identifying vessels which pose a substantial risk to the public health, safety, and the environment.

(2) The department shall coordinate the field operations program with similar activities of the United States coast guard. To the extent feasible, the department shall coordinate its boarding schedules with those of the United States coast guard to reduce the impact of boardings on vessel operators, to more efficiently use state and federal resources, and to avoid duplication of United States coast guard inspection operations.

(3) In developing and implementing the field operations program, the department shall give priority to activities designed to identify those vessels which pose the greatest risk to the waters of the state. The department shall consult with the marine transportation industry, individuals concerned with the marine environment, other state and federal agencies, and the public in developing and implementing the program required by this section.

[2000 c 69 § 13; 1993 c 162 § 1.]

Notes:

Severability--1993 c 162: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1993 c 162 § 4.]

Effective date--1993 c 162: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1993." [1993 c 162 § 5.]

RCW 88.46.200 Advisory marine safety committees--Recommendations.

The director may appoint ad hoc, advisory marine safety committees to solicit recommendations and technical advice concerning vessel traffic safety. The department may implement recommendations made in regional marine safety plans that are approved by the department and over which the department has authority. If federal authority or action is required to implement the recommendations, the department may petition the appropriate agency or the congress.

[2000 c 69 § 14; 1994 sp.s. c 9 § 854.]

Notes:

Severability--Headings and captions not law--Effective date--1994 sp.s. c 9: See RCW 18.79.900 through 18.79.902.

RCW 88.46.900 Captions not law.

Section headings as used in this chapter do not constitute any part of the law.

[1991 c 200 § 427.]

RCW 88.46.901 Effective dates--Severability--1991 c 200.

See RCW 90.56.901 and 90.56.904.

RCW 88.46.921 Office of marine safety abolished.

The office of marine safety is hereby abolished and its powers, duties, and functions are hereby transferred to the department of ecology. All references to the administrator or office of marine safety in the Revised Code of Washington shall be construed to mean the director or department of ecology.

[1991 c 200 § 430.]

Notes:

Expiration date--1995 2nd sp.s. c 14 §§ 511-523 and 528-533: See note following RCW 43.105.017.

Effective dates--1995 2nd sp.s. c 14: See note following RCW 43.105.017.

Effective date--1991 c 200 §§ 430-436: "Sections 430 through 436 of this act shall take effect July 1, 1997." [(1995 2nd sp.s. c 14 § 521 expired June 30, 1997); 1991 c 200 § 1120.]

RCW 88.46.926 Apportionments of budgeted funds.

If apportionments of budgeted funds are required because of the transfers directed by *RCW 88.46.922 through 88.46.925, the director of financial management shall certify the apportionments to the agencies affected, the state auditor, and the state treasurer. Each of these shall make the appropriate transfer and adjustments in funds and appropriation accounts and equipment records in accordance with the certification.

[1991 c 200 § 435.]

Notes:

***Reviser's note:** (1) RCW 88.46.922 was repealed by 2000 c 69 § 37.

(2) RCW 88.46.924 and 88.46.925 were decodified by 2000 c 69 § 36.

Effective date--1991 c 200 §§ 430-436: See note following RCW 88.46.921.

Title 89 RCW

RECLAMATION, SOIL CONSERVATION, AND LAND SETTLEMENT

Chapters

89.08 Conservation districts.

89.12 Reclamation and irrigation districts in reclamation areas.

89.16 Reclamation by state.

89.30 Reclamation districts of one million acres.

Notes:

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Construction projects in state waters: Chapter 77.55 RCW.

Conveyance of real property by public bodies--Recordings: RCW 65.08.095.

Diking and drainage: Title 85 RCW.

Disincorporation of district located in counties with a population of two hundred ten thousand or more and inactive for five years: Chapter 57.90 RCW.

*Facilitating recovery from Mt. St. Helens eruption
scope of local government action: RCW 36.01.150.*

scope of state agency action: RCW 43.01.210.

Flood control: Title 86 RCW.

*Hospitalization and medical aid for public employees and dependents--Premiums, governmental contributions
authorized: RCW 41.04.180, 41.04.190.*

Lien for labor and materials on public works: Chapter 60.28 RCW.

Material removed for channel or harbor improvement, or flood control--Use for public purpose: RCW 79.90.150.

Public bodies may retain collection agencies to collect public debts--Fees: RCW 19.16.500.

**Chapter 89.08 RCW
CONSERVATION DISTRICTS**

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NOTES:

Duties of conservation commission and conservation districts for dairy waste management: Chapter 90.64 RCW.

Property tax exemption for district's personal property: RCW 84.36.240, 84.36.815.

State participation in soil conservation district--Limit: RCW 86.26.100.

RCW 89.08.005 Short title.

This chapter shall be known and cited as the conservation districts law.

[1973 1st ex.s. c 184 § 1; 1961 c 240 § 1; 1939 c 187 § 1; RRS § 10726-1.]

RCW 89.08.010 Preamble.

It is hereby declared, as a matter of legislative determination:

(1) That the lands of the state of Washington are among the basic assets of the state and that the preservation of these lands is necessary to protect and promote the health, safety, and general welfare of its people; that improper land-use practices have caused and have contributed to, and are now causing and contributing to, a progressively more serious erosion of the lands of this state by wind and water; that the breaking of natural grass, plant and forest cover have interfered with the natural factors of soil stabilization, causing loosening of soil and exhaustion of humus, and developing a soil condition that favors erosion; that the topsoil is being blown and washed off of lands; that there has been an accelerated washing of sloping lands; that these processes of erosion by wind and water speed up with removal of absorptive topsoil, causing exposure of less absorptive and less protective but more erosive subsoil; that failure by any land occupier to conserve the soil and control erosion upon his lands may cause a washing and blowing of soil from his lands onto other lands and makes the conservation of soil and control of erosion on such other lands difficult or impossible, and that extensive denuding of land for development creates critical erosion areas that are difficult to effectively regenerate and the resulting sediment causes extensive pollution of streams, ponds, lakes and other waters.

(2) That the consequences of such soil erosion in the form of soil blowing and soil washing are the silting and sedimentation of stream channels, reservoirs, dams, ditches, and harbors, and loading the air with soil particles; the loss of fertile soil material in dust storms; the piling up of soil on lower slopes and its deposit over alluvial plains; the reduction in productivity or outright ruin of rich bottom lands by overwash of poor subsoil material, sand, and gravel swept out of the hills; deterioration of soil and its fertility, deterioration of crops grown thereon, and declining acre yields despite development of scientific processes for increasing such yields; loss of soil and water which causes destruction of food and cover for wildlife; a blowing and washing of soil into streams which silts over spawning beds, and destroys water plants, diminishing the food supply of fish; a diminishing of the underground water reserve, which causes water shortages, intensifies periods of drought, and causes crop failures; an increase in the speed and volume of rainfall run-off, causing severe and increasing floods, which bring suffering, disease, and death; impoverishment of families attempting to farm eroding and eroded lands; damage to roads, highways, railways, buildings, and other property from floods and from dust storms; and losses in navigation, hydroelectric power, municipal water supply, irrigation

developments, farming and grazing.

(3) That to conserve soil resources and control and prevent soil erosion and prevent flood water and sediment damages, and further agricultural and nonagricultural phases of the conservation, development, utilization, and disposal of water, it is necessary that land-use practices contributing to soil wastage and soil erosion be discouraged and discontinued, and appropriate soil-conserving land-use practices, and works of improvement for flood prevention of agricultural and nonagricultural phases of the conservation, development, utilization, and disposal of water be adopted and carried out; that among the procedures necessary for widespread adoption, are the carrying on of engineering operations such as the construction of terraces, terrace outlets, check-dams, desilting basins, flood water retarding structures, channel floodways, dikes, ponds, ditches, and the like; the utilization of strip cropping, contour cultivating, and contour furrowing; land irrigation; seeding and planting of waste, sloping, abandoned, or eroded lands to water-conserving and erosion-preventing plants, trees, and grasses; forestation and reforestation; rotation of crops; soil stabilizations with trees, grasses, legumes, and other thick-growing, soil-holding crops, retardation of run-off by increasing absorption of rainfall; and retirement from cultivation of steep, highly erosive areas and areas now badly gullied or otherwise eroded.

(4) Whereas, there is a pressing need for the conservation of renewable resources in all areas of the state, whether urban, suburban, or rural, and that the benefits of resource practices, programs, and projects, as carried out by the state conservation commission and by the conservation districts, should be available to all such areas; therefore, it is hereby declared to be the policy of the legislature to provide for the conservation of the renewable resources of this state, and for the control and prevention of soil erosion, and for the prevention of flood water and sediment damages, and for furthering agricultural and nonagricultural phases of conservation, development, utilization, and disposal of water, and thereby to preserve natural resources, control floods, prevent impairment of dams and reservoirs, assist in maintaining the navigability of rivers and harbors, preserve wildlife, protect the tax base, protect public lands, and protect and promote the health, safety, and general welfare of the people of this state. To this end all incorporated cities and towns heretofore excluded from the boundaries of a conservation district established pursuant to the provisions of the state conservation district law, as amended, may be approved by the conservation commission as being included in and deemed a part of the district upon receiving a petition for annexation signed by the governing authority of the city or town and the conservation district within the exterior boundaries of which it lies in whole or in part or to which it lies closest.

[1973 1st ex.s. c 184 § 2; 1939 c 187 § 2; RRS § 10726-2.]

RCW 89.08.020 Definitions.

Unless the context clearly indicates otherwise, as used in this chapter:

"Commission" and "state conservation commission" means the agency created hereunder. All former references to "state soil and water conservation committee", "state committee" or "committee" shall be deemed to be references to the "state conservation commission";

"District", or "conservation district" means a governmental subdivision of this state and a public body corporate and politic, organized in accordance with the provisions of chapter 184, Laws of 1973 1st ex. sess., for the purposes, with the powers, and subject to the restrictions set forth in this chapter. All districts created under chapter 184, Laws of 1973 1st ex. sess. shall be known as conservation districts and shall have all the powers and duties set out in chapter 184, Laws of 1973 1st ex. sess. All references in chapter 184, Laws of 1973 1st ex. sess. to "districts", or "soil and water conservation districts" shall be deemed to be reference to "conservation districts";

"Board" and "supervisors" mean the board of supervisors of a conservation district;

"Land occupier" or "occupier of land" includes any person, firm, political subdivision, government agency, municipality, public or private corporation, copartnership, association, or any other entity whatsoever which holds title to, or is in possession of, any lands lying within a district organized under the provisions of chapter 184, Laws of 1973 1st ex. sess., whether as owner, lessee, renter, tenant, or otherwise;

"District elector" or "voter" means a registered voter in the county where the district is located who resides within the district boundary or in the area affected by a petition;

"Due notice" means a notice published at least twice, with at least six days between publications, in a publication of general circulation within the affected area, or if there is no such publication, by posting at a reasonable number of public places within the area, where it is customary to post notices concerning county and municipal affairs. Any hearing held pursuant to due notice may be postponed from time to time without a new notice;

"Renewable natural resources", "natural resources" or "resources" includes land, air, water, vegetation, fish, wildlife, wild rivers, wilderness, natural beauty, scenery and open space;

"Conservation" includes conservation, development, improvement, maintenance, preservation, protection and use, and alleviation of floodwater and sediment damages, and the disposal of excess surface waters.

"Farm and agricultural land" means either (a) land in any contiguous ownership of twenty or more acres devoted primarily to agricultural uses; (b) any parcel of land five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to one hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter; or (c) any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of one thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter. Agricultural lands shall also include farm woodlots of less than twenty and more than five acres and the land on which appurtenances necessary to production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands".

[1999 c 305 § 1; 1973 1st ex.s. c 184 § 3; 1961 c 240 § 2; 1955 c 304 § 1; 1939 c 187 § 3; RRS § 10726-3.]

RCW 89.08.030 Conservation commission.

There is hereby established to serve as an agency of the state and to perform the functions conferred upon it by law, the state conservation commission, which shall succeed to all powers, duties and property of the state soil and water conservation committee.

The commission shall consist of ten members, five of whom are ex officio. Two members shall be appointed by the governor, one of whom shall be a landowner or operator of a farm. At least two of the three elected members shall be landowners or operators of a farm and shall be elected as herein provided. The appointed members shall serve for a term of four years.

The three elected members shall be elected for three-year terms, one shall be elected each year by the district supervisors at their annual state-wide meeting. One of the members shall reside in eastern Washington, one in central Washington and one in western Washington, the specific boundaries to be determined by district supervisors. At the first such election, the term of the member from western Washington shall be one year, central Washington two years and eastern Washington three years, and successors shall be elected for three years.

Unexpired term vacancies in the office of appointed commission members shall be filled by appointment by the governor in the same manner as full-term appointments. Unexpired terms of elected commission members shall be filled by the regional vice president of the Washington association of conservation districts who is serving that part of the state where the vacancy occurs, such term to continue only until district supervisors can fill the unexpired term by electing the commission member.

The director of the department of ecology, the director of the department of agriculture, the commissioner of public lands, the president of the Washington association of conservation districts, and the dean of the college of agriculture at Washington State University shall be ex officio members of the commission. An ex officio member of the commission shall hold office so long as he or she retains the office by virtue of which he or she is a member of the commission. Ex officio members may delegate their authority.

The commission may invite appropriate officers of cooperating organizations, state and federal agencies to serve as advisers to the conservation commission.

[1987 c 180 § 1; 1983 c 248 § 13; 1973 1st ex.s. c 184 § 4; 1967 c 217 § 1; 1961 c 240 § 3; 1955 c 304 § 3. Prior: 1951 c 216 § 3; 1949 c 106 § 1, part; 1939 c 187 § 4, part; Rem. Supp. 1949 § 10726-4, part.]

RCW 89.08.040 Members--Compensation and travel expenses--Records, rules, hearings, etc.

Members shall be compensated in accordance with RCW 43.03.240 and shall be entitled to travel expenses in accordance with RCW 43.03.050 and 43.03.060 incurred in the discharge of their duties.

The commission shall keep a record of its official actions, shall adopt a seal, which shall be judicially noticed, and may perform such acts, hold such public hearings, and promulgate such rules and regulations as may be necessary for the execution of its functions under chapter

184, Laws of 1973 1st ex. sess. The state department of ecology is empowered to pay the travel expenses of the elected and appointed members of the state conservation commission, and the salaries, wages and other expenses of such administrative officers or other employees as may be required under the provisions of this chapter.

[1984 c 287 § 112; 1975-'76 2nd ex.s. c 34 § 179; 1973 1st ex.s. c 184 § 5; 1961 c 240 § 4; 1955 c 304 § 4. Prior: 1951 c 216 § 4; 1949 c 106 § 1, part; 1939 c 187 § 4, part; Rem. Supp. 1949 § 10726-4, part.]

Notes:

Legislative findings--Severability--Effective date--1984 c 287: See notes following RCW 43.03.220.

Effective date--Severability--1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

RCW 89.08.050 Employees--Delegation--Quorum.

The commission may employ an administrative officer, and such technical experts and such other agents and employees, permanent and temporary as it may require, and shall determine their qualifications, duties, and compensation. The commission may call upon the attorney general for such legal services as it may require.

It shall have authority to delegate to its chairman, to one or more of its members, to one or more agents or employees such duties and powers as it deems proper. It shall be supplied with suitable office accommodations at the central office of the department of ecology, and shall be furnished the necessary supplies and equipment.

The commission shall organize annually and select a chairman from among its members, who shall serve for one year from the date of his selection. A majority of the commission shall constitute a quorum and all actions of the commission shall be by a majority vote of the members present and voting at a meeting at which a quorum is present.

[1973 1st ex.s. c 184 § 6; 1961 c 240 § 5; 1955 c 304 § 5. Prior: 1949 c 106 § 1, part; 1939 c 187 § 4, part; Rem. Supp. 1949 § 10726-4, part.]

RCW 89.08.060 Assistance of other state agencies and institutions.

Upon request of the commission, for the purpose of carrying out any of its functions, the supervising officer of any state agency or state institution of learning may, insofar as may be possible under available appropriations and having due regard to the needs of the agency to which the request is directed, assign or detail to the commission, members of the staff or personnel of such agency or institution of learning, and make such special reports, surveys, or studies as the commission may request.

[1973 1st ex.s. c 184 § 7; 1955 c 304 § 6. Prior: 1949 c 106 § 1, part; 1939 c 187 § 4, part; Rem. Supp. 1949 § 10726-4, part.]

RCW 89.08.070 General duties of commission.

In addition to the duties and powers hereinafter conferred upon the commission, it shall have the following duties and powers:

- (1) To offer such assistance as may be appropriate to the supervisors of conservation

districts organized under the provisions of chapter 184, Laws of 1973 1st ex. sess., in the carrying out of any of their powers and programs:

(a) to assist and guide districts in the preparation and carrying out of programs for resource conservation authorized under chapter 184, Laws of 1973 1st ex. sess.;

(b) to review district programs;

(c) to coordinate the programs of the several districts and resolve any conflicts in such programs;

(d) to facilitate, promote, assist, harmonize, coordinate, and guide the resource conservation programs and activities of districts as they relate to other special purpose districts, counties, and other public agencies.

(2) To keep the supervisors of each of the several conservation districts organized under the provisions of chapter 184, Laws of 1973 1st ex. sess. informed of the activities and experience of all other districts organized hereunder, and to facilitate an interchange of advice and experience between such districts and cooperation between them.

(3) To review agreements, or forms of agreements, proposed to be entered into by districts with other districts or with any state, federal, interstate, or other public or private agency, organization, or individual, and advise the districts concerning such agreements or forms of agreements.

(4) To secure the cooperation and assistance of the United States and any of its agencies, and of agencies of this state in the work of such districts.

(5) To recommend the inclusion in annual and longer term budgets and appropriation legislation of the state of Washington of funds necessary for appropriation by the legislature to finance the activities of the commission and the conservation districts; to administer the provisions of any law hereinafter enacted by the legislature appropriating funds for expenditure in connection with the activities of conservation districts; to distribute to conservation districts funds, equipment, supplies and services received by the commission for that purpose from any source, subject to such conditions as shall be made applicable thereto in any state or federal statute or local ordinance making available such funds, property or services; to issue regulations establishing guidelines and suitable controls to govern the use by conservation districts of such funds, property and services; and to review all budgets, administrative procedures and operations of such districts and advise the districts concerning their conformance with applicable laws and regulations.

(6) To encourage the cooperation and collaboration of state, federal, regional, interstate and local public and private agencies with the conservation districts, and facilitate arrangements under which the conservation districts may serve county governing bodies and other agencies as their local operating agencies in the administration of any activity concerned with the conservation of renewable natural resources.

(7) To disseminate information throughout the state concerning the activities and programs of the conservation districts organized hereunder, and to encourage the formation of such districts in areas where their organization is desirable; to make available information concerning the needs and the work of the conservation district and the commission to the governor, the legislature, executive agencies of the government of this state, political

subdivisions of this state, cooperating federal agencies, and the general public.

(8) Pursuant to procedures developed mutually by the commission and other state and local agencies that are authorized to plan or administer activities significantly affecting the conservation of renewable natural resources, to receive from such agencies for review and comment suitable descriptions of their plans, programs and activities for purposes of coordination with district conservation programs; to arrange for and participate in conferences necessary to avoid conflict among such plans and programs, to call attention to omissions, and to avoid duplication of effort.

(9) To compile information and make studies, summaries and analysis of district programs in relation to each other and to other resource conservation programs on a state-wide basis.

(10) To assist conservation districts in obtaining legal services from state and local legal officers.

(11) To require annual reports from conservation districts, the form and content of which shall be developed by the commission.

(12) To establish by regulations, with the assistance and advice of the state auditor's office, adequate and reasonably uniform accounting and auditing procedures which shall be used by conservation districts.

[1973 1st ex.s. c 184 § 8; 1961 c 240 § 6; 1955 c 304 § 7. Prior: 1949 c 106 § 1, part; 1939 c 187 § 4, part; Rem. Supp. 1949 § 10726-4, part.]

RCW 89.08.080 Petition to form district--Contents.

To form a conservation district, twenty percent of the voters within the area to be affected may file a petition with the commission asking that the area be organized into a district.

The petition shall give the name of the proposed district, state that it is needed in the interest of the public health, safety, and welfare, give a general description of the area proposed to be organized and request that the commission determine that it be created, and that it define the boundaries thereof and call an election on the question of creating the district.

If more than one petition is filed covering parts of the same area, the commission may consolidate all or any of them.

[1999 c 305 § 2; 1973 1st ex.s. c 184 § 9; 1961 c 240 § 7; 1961 c 17 § 1. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.090 Notice of hearing--Hearing.

Within thirty days after a petition is filed, the commission shall give due notice of the time and place of a public hearing thereon. At the hearing all interested persons shall be heard.

If it appears to the commission that additional land should be included in the district, the hearing shall be adjourned and a new notice given covering the entire area and a new date fixed for further hearing, unless waiver of notice by the owners of the additional land is filed with the commission.

No district shall include any portion of a railroad right of way, or another similar district. The lands included in a district need not be contiguous.

[1973 1st ex.s. c 184 § 10; 1955 c 304 § 9. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.100 Findings--Order.

After the hearing, if the commission finds that the public health, safety, and welfare warrant the creation of the district, it shall enter an order to that effect and define the boundaries thereof by metes and bounds or by legal subdivisions.

In making its findings the commission shall consider the topography of the particular area and of the state generally; the composition of the soil; the distribution of erosion; the prevailing land use practices; the effects upon and benefits to the land proposed to be included; the relation of the area to existing watersheds and agricultural regions and to other similar districts organized or proposed; and consider such other physical, geographical, and economic factors as are relevant.

If the commission finds there is no need for the district, it shall enter an order denying the petition, and no petition covering the same or substantially the same area may be filed within six months thereafter.

[1973 1st ex.s. c 184 § 11; 1955 c 304 § 10. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.110 Election--How conducted.

If the commission finds that the district is needed, it shall then determine whether it is practicable. To assist the commission in determining this question, it shall, within a reasonable time, submit the proposition to a vote of the district electors in the proposed district.

The commission shall fix the date of the election, designate the polling places, fix the hours for opening and closing the polls, and appoint the election officials. The election shall be conducted, the vote counted and returns canvassed and the results published by the commission.

[1999 c 305 § 3; 1973 1st ex.s. c 184 § 12; 1955 c 304 § 11. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.120 Ballots.

The commission shall provide the ballots for the election which shall contain the words

" For creation of a conservation district of the lands below described and lying in the county or counties of, and," and

" Against creation of a conservation district of the lands below described and lying in the county or counties of, and"

The ballot shall set forth the boundaries of the proposed district, and contain a direction to insert an X in the square of the voter's choice.

[1973 1st ex.s. c 184 § 13; 1961 c 240 § 8; 1955 c 304 § 12. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.130 Notice of election.

The commission shall give due notice of the election, which shall state generally the purpose of the election, the date thereof, the place and hours of voting, and set forth the boundaries of the proposed district.

Only qualified district electors within the proposed district as determined by the commission may vote at the election. Each voter shall vote in the polling place nearest the voter's residence.

[1999 c 305 § 4; 1973 1st ex.s. c 184 § 14; 1955 c 304 § 13. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.140 Expense of hearing and election.

The commission shall bear all expense of giving the notices and conducting the hearings and election, and shall issue regulations governing all hearings and elections and supervise the conduct thereof. It shall provide for registration of eligible voters or prescribe the procedure to determine the eligible voters. No informality in connection with the election shall invalidate the results, if the notice thereof was substantially given, and the election fairly conducted.

[1973 1st ex.s. c 184 § 15; 1955 c 304 § 14. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.150 Procedure after canvass.

If a majority of the votes cast at the election are against the creation of the district, the commission shall deny the petition. If a majority favor the district, the commission shall determine the practicability of the project.

In making such determination, the commission shall consider the attitude of the voters of the district; the number of eligible voters who voted at the election; the size of the majority vote; the wealth and income of the land occupiers; the probable expense of carrying out the project; and any other economic factors relevant thereto.

If the commission finds that the project is impracticable it shall enter an order to that effect and deny the petition. When the petition has been denied, no new petition covering the same or substantially the same area may be filed within six months therefrom.

[1999 c 305 § 5; 1973 1st ex.s. c 184 § 16; 1955 c 304 § 15. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.160 Appointment of supervisors--Application to secretary of state.

If the commission finds the project practicable, it shall appoint two supervisors, one of whom shall be a landowner or operator of a farm, who shall be qualified by training and experience to perform the specialized skilled services required of them. They, with the three elected supervisors, two of whom shall be landowners or operators of a farm, shall constitute the

governing board of the district.

The two appointed supervisors shall file with the secretary of state a sworn application, reciting that a petition was filed with the commission for the creation of the district; that all required proceedings were had thereon; that they were appointed by the commission as such supervisors; and that the application is being filed to complete the organization of the district. It shall contain the names and residences of the applicants, a certified copy of their appointments, the name of the district, the location of the office of the supervisors and the term of office of each applicant.

The application shall be accompanied by a statement of the commission, reciting that a petition was filed, notice issued, and hearing held thereon as required; that it determined the need for the district and defined the boundaries thereof; that notice was given and an election held on the question of creating the district; that a majority vote favored the district, and that the commission had determined the district practicable; and shall set forth the boundaries of the district.

[1973 1st ex.s. c 184 § 17; 1955 c 304 § 16. Prior: 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.170 Secretary of state's certificate--Change of name.

If the secretary of state finds that the name of the proposed district is such as will not be confused with that of any other district, he shall enter the application and statement in his records. If he finds the name may be confusing, he shall certify that fact to the commission, which shall submit a new name free from such objections, and he shall enter the application and statement as modified, in his records. Thereupon the district shall be considered organized into a body corporate.

The secretary of state shall then issue to the supervisors a certificate of organization of the district under the seal of the state, and shall record the certificate in his office. Proof of the issuance of the certificate shall be evidence of the establishment of the district, and a certified copy of the certificate shall be admissible as evidence and shall be proof of the filing and contents thereof. The name of a conservation district may be changed upon recommendation by the supervisors of a district and approval by the state conservation commission and the secretary of state. The new name shall be recorded by the secretary of state following the same general procedure as for the previous name.

[1973 1st ex.s. c 184 § 18; 1961 c 240 § 9; 1955 c 304 § 17. Prior: 1951 c 216 § 1; 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.180 Annexation of territory--Boundary change--Combining two or more districts.

Territory may be added to an existing district upon filing a petition as in the case of formation with the commission by twenty percent of the voters of the affected area to be included. The same procedure shall be followed as for the creation of the district.

As an alternate procedure, the commission may upon the petition of a majority of the

voters in any one or more districts or in unorganized territory adjoining a conservation district change the boundaries of a district, or districts, if such action will promote the practical and feasible administration of such district or districts.

Upon petition of the boards of supervisors of two or more districts, the commission may approve the combining of all or parts of such districts and name the district, or districts, with the approval of the name by the secretary of state. A public hearing and/or a referendum may be held if deemed necessary or desirable by the commission in order to determine the wishes of the voters.

When districts are combined, the joint boards of supervisors will first select a chairman, secretary and other necessary officers and select a regular date for meetings. All elected supervisors will continue to serve as members of the board until the expiration of their current term of office, and/or until the election date nearest their expiration date. All appointed supervisors will continue to serve until the expiration of their current term of office, at which time the commission will make the necessary appointments. In the event that more than two districts are combined, a similar procedure will be set up and administered by the commission.

When districts are combined or territory is moved from one district to another, the property, records and accounts of the districts involved shall be distributed to the remaining district or districts as approved by the commission. A new certificate of organization, naming and describing the new district or districts, shall be issued by the secretary of state.

[1999 c 305 § 6; 1973 1st ex.s. c 184 § 19; 1961 c 240 § 10; 1955 c 304 § 18. Prior: 1951 c 216 § 2; 1939 c 187 § 5, part; RRS § 10726-5, part.]

RCW 89.08.185 Petition to withdraw from district--Approval or rejection--Disputed petitions.

The local governing body of any city or incorporated town within an existing district may approve by majority vote a petition to withdraw from the district. The petition shall be submitted to the district for its approval. If approved by the district, the petition shall be sent to the commission. The commission shall approve the petition and forward it to the secretary of state and the boundary of the district shall be adjusted accordingly. If the petition is not approved by the district, the district shall adopt a resolution specifying the reasons why the petition is not approved. The petition and the district's resolution shall be sent to the commission for its review. The commission shall approve or reject the petition based upon criteria it has adopted for the evaluation of petitions in dispute. If the commission approves the petition, it shall forward the petition to the secretary of state and the boundaries of the district shall be adjusted accordingly. The criteria used by the commission to evaluate petitions which are in dispute shall be adopted as rules by the commission under chapter 34.05 RCW, the administrative procedure act.

[1999 c 305 § 7.]

RCW 89.08.190 Nomination and election of supervisors--Annual meeting of voters.

Within thirty days after the issuance of the certificate of organization, unless the time is

extended by the commission, petitions shall be filed with the commission to nominate candidates for the three elected supervisors. The petition shall be signed by not less than twenty-five district electors, and a district elector may sign petitions nominating more than one person.

In the case of a new district, the commission shall give due notice to elect the three supervisors. All provisions pertaining to elections on the creation of a district shall govern this election so far as applicable. The names of all nominees shall appear on the ballot in alphabetical order, together with instructions to vote for three. The three candidates receiving the most votes shall be declared elected supervisors, the one receiving the most being elected for a three-year term, the next for two and the last for one year. An alternate method of dividing the district into three zones may be used when requested by the board of supervisors and approved by the commission. In such case, instructions will be to vote for one in each zone. The candidate receiving the most votes in a zone shall be declared elected.

Each year after the creation of the first board of supervisors, the board shall by resolution and by giving due notice, set a date during the first quarter of each calendar year at which time it shall conduct an election. Names of candidates nominated by petition shall appear in alphabetical order on the ballots, together with an extra line wherein may be written in the name of any other candidate. The commission shall establish procedures for elections, canvass the returns and announce the official results thereof. Election results may be announced by polling officials at the close of the election subject to official canvass of ballots by the commission. Supervisors elected shall take office at the first board meeting following the election.

[1973 1st ex.s. c 184 § 20; 1967 c 217 § 2; 1961 c 240 § 11; 1955 c 304 § 19; 1939 c 187 § 6; RRS § 10726-6.]

RCW 89.08.200 Supervisors--Term, vacancies, removal, etc.--Compensation.

The term of office of each supervisor shall be three years and until his successor is appointed or elected and qualified, except that the supervisors first appointed shall serve for one and two years respectively from the date of their appointments, as designated in their appointments.

In the case of elected supervisors, the term of office of each supervisor shall be three years and until his successor is elected and qualified, except that for the first election, the one receiving the largest number of votes shall be elected for three years; the next largest two years; and the third largest one year. Successors shall be elected for three-year terms.

Vacancies in the office of appointed supervisors shall be filled by the state conservation commission. Vacancies in the office of elected supervisors shall be filled by appointment made by the remaining supervisors for the unexpired term.

A majority of the supervisors shall constitute a quorum and the concurrence of a majority is required for any official action or determination.

Supervisors shall serve without compensation, but they shall be entitled to expenses, including traveling expenses, necessarily incurred in discharge of their duties. A supervisor may be removed by the state conservation commission upon notice and hearing, for neglect of duty or malfeasance in office, but for no other reason.

The governing board shall designate a chairman from time to time.

[1973 1st ex.s. c 184 § 21; 1961 c 240 § 12; 1955 c 304 § 21. Prior: 1949 c 106 § 2, part; 1939 c 187 § 7, part; Rem. Supp. 1949 § 10726-7, part.]

RCW 89.08.210 Powers and duties of supervisors.

The supervisors may employ a secretary, treasurer, technical experts, and such other officers, agents, and employees, permanent and temporary, as they may require, and determine their qualifications, duties, and compensation. It may call upon the attorney general for legal services, or may employ its own counsel and legal staff. The supervisors may delegate to their chairman, to one or more supervisors, or to one or more agents or employees such powers and duties as it deems proper. The supervisors shall furnish to the commission, upon request, copies of such internal rules, regulations, orders, contracts, forms, and other documents as they shall adopt or employ, and such other information concerning their activities as the commission may require in the performance of its duties under chapter 184, Laws of 1973 1st ex. sess. The supervisors shall provide for the execution of surety bonds for officers and all employees who shall be entrusted with funds or property.

The supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted. The supervisors shall provide for an annual audit of the accounts of receipts and disbursements in accordance with procedures prescribed by regulations of the commission.

The board may invite the legislative body of any municipality or county near or within the district, to designate a representative to advise and consult with it on all questions of program and policy which may affect the property, water supply, or other interests of such municipality or county. The governing body of a district shall appoint such advisory committees as may be needed to assure the availability of appropriate channels of communication to the board of supervisors, to persons affected by district operations, and to local, regional, state and interstate special-purpose districts and agencies responsible for community planning, zoning, or other resource development activities. The district shall keep such committees informed of its work, and such advisory committees shall submit recommendations from time to time to the board of supervisors.

[2000 c 45 § 1; 1973 1st ex.s. c 184 § 22; 1955 c 304 § 22. Prior: 1949 c 106 § 2, part; 1939 c 187 § 7, part; Rem. Supp. 1949 § 10726-7, part.]

RCW 89.08.215 Treasurer--Powers and duties--Bond.

The treasurer of the county in which a conservation district is located is ex officio treasurer of the district. However, the board of supervisors by resolution may designate some other person having experience in financial or fiscal matters as treasurer of the conservation district. The board of supervisors shall require a bond, with a surety company authorized to do business in the state of Washington, in an amount and under the terms and conditions which the board of supervisors by resolution from time to time finds will protect the district against loss. The premium on this bond shall be paid by the district.

All district funds shall be paid to the treasurer and disbursed only on warrants issued by an auditor appointed by the board of supervisors, upon orders or vouchers approved by it. The treasurer shall establish a conservation district fund into which shall be paid all district funds. The treasurer shall maintain any special funds created by the board of supervisors for the placement of all money as the board of supervisors may, by resolution, direct.

If the treasurer of the district is the treasurer of the county all district funds shall be deposited with the county depositories under the same restrictions, contracts, and security as provided for county depositories. If the treasurer of the district is some other person, all funds shall be deposited in a bank or banks authorized to do business in this state as the board of supervisors, by resolution, designates.

A district may provide and require a reasonable bond of any other person handling moneys or securities of the district, if the district pays the premium.

[2000 c 45 § 2.]

RCW 89.08.220 Corporate status and powers of district.

A conservation district organized under the provisions of chapter 184, Laws of 1973 1st ex. sess. shall constitute a governmental subdivision of this state, and a public body corporate and politic exercising public powers, but shall not levy taxes or issue bonds and such district, and the supervisors thereof, shall have the following powers, in addition to others granted in other sections of chapter 184, Laws of 1973 1st ex. sess.:

(1) To conduct surveys, investigations, and research relating to the conservation of renewable natural resources and the preventive and control measures and works of improvement needed, to publish the results of such surveys, investigations, or research, and to disseminate information concerning such preventive and control measures and works of improvement: PROVIDED, That in order to avoid duplication of research activities, no district shall initiate any research program except in cooperation with the government of this state or any of its agencies, or with the United States or any of its agencies;

(2) To conduct educational and demonstrational projects on any lands within the district upon obtaining the consent of the occupier of such lands and such necessary rights or interests in such lands as may be required in order to demonstrate by example the means, methods, measures, and works of improvement by which the conservation of renewable natural resources may be carried out;

(3) To carry out preventative and control measures and works of improvement for the conservation of renewable natural resources, within the district including, but not limited to, engineering operations, methods of cultivation, the growing of vegetation, changes in use of lands, and the measures listed in RCW 89.08.010, on any lands within the district upon obtaining the consent of the occupier of such lands and such necessary rights or interests in such lands as may be required;

(4) To cooperate or enter into agreements with, and within the limits of appropriations duly made available to it by law, to furnish financial or other aid to any agency, governmental or otherwise, or any occupier of lands within the district in the carrying on of preventive and

control measures and works of improvement for the conservation of renewable natural resources within the district, subject to such conditions as the supervisors may deem necessary to advance the purposes of chapter 184, Laws of 1973 1st ex. sess. For purposes of this subsection only, land occupiers who are also district supervisors are not subject to the provisions of RCW 42.23.030;

(5) To obtain options upon and to acquire in any manner, except by condemnation, by purchase, exchange, lease, gift, bequest, devise, or otherwise, any property, real or personal, or rights or interests therein; to maintain, administer, and improve any properties acquired, to receive income from such properties and to expend such income in carrying out the purposes and provisions of chapter 184, Laws of 1973 1st ex. sess.; and to sell, lease, or otherwise dispose of any of its property or interests therein in furtherance of the purposes and the provisions of chapter 184, Laws of 1973 1st ex. sess.;

(6) To make available, on such terms, as it shall prescribe, to land occupiers within the district, agricultural and engineering machinery and equipment, fertilizer, seeds, seedlings, and such other equipment and material as will assist them to carry on operations upon their lands for the conservation of renewable natural resources;

(7) To prepare and keep current a comprehensive long-range program recommending the conservation of all the renewable natural resources of the district. Such programs shall be directed toward the best use of renewable natural resources and in a manner that will best meet the needs of the district and the state, taking into consideration, where appropriate, such uses as farming, grazing, timber supply, forest, parks, outdoor recreation, potable water supplies for urban and rural areas, water for agriculture, minimal flow, and industrial uses, watershed stabilization, control of soil erosion, retardation of water run-off, flood prevention and control, reservoirs and other water storage, restriction of developments of flood plains, protection of open space and scenery, preservation of natural beauty, protection of fish and wildlife, preservation of wilderness areas and wild rivers, the prevention or reduction of sedimentation and other pollution in rivers and other waters, and such location of highways, schools, housing developments, industries, airports and other facilities and structures as will fit the needs of the state and be consistent with the best uses of the renewable natural resources of the state. The program shall include an inventory of all renewable natural resources in the district, a compilation of current resource needs, projections of future resource requirements, priorities for various resource activities, projected timetables, descriptions of available alternatives, and provisions for coordination with other resource programs.

The district shall also prepare an annual work plan, which shall describe the action programs, services, facilities, materials, working arrangements and estimated funds needed to carry out the parts of the long-range programs that are of the highest priorities.

The districts shall hold public hearings at appropriate times in connection with the preparation of programs and plans, shall give careful consideration to the views expressed and problems revealed in hearings, and shall keep the public informed concerning their programs, plans, and activities. Occupiers of land shall be invited to submit proposals for consideration to such hearings. The districts may supplement such hearings with meetings, referenda and other suitable means to determine the wishes of interested parties and the general public in regard to

current and proposed plans and programs of a district. They shall confer with public and private agencies, individually and in groups, to give and obtain information and understanding of the impact of district operations upon agriculture, forestry, water supply and quality, flood control, particular industries, commercial concerns and other public and private interests, both rural and urban.

Each district shall submit to the commission its proposed long-range program and annual work plans for review and comment.

The long-range renewable natural resource program, together with the supplemental annual work plans, developed by each district under the foregoing procedures shall have official status as the authorized program of the district, and it shall be published by the districts as its "renewable resources program". Copies shall be made available by the districts to the appropriate counties, municipalities, special purpose districts and state agencies, and shall be made available in convenient places for examination by public land occupier or private interest concerned. Summaries of the program and selected material therefrom shall be distributed as widely as feasible for public information;

(8) To administer any project or program concerned with the conservation of renewable natural resources located within its boundaries undertaken by any federal, state, or other public agency by entering into a contract or other appropriate administrative arrangement with any agency administering such project or program;

(9) Cooperate with other districts organized under chapter 184, Laws of 1973 1st ex. sess. in the exercise of any of its powers;

(10) To accept donations, gifts, and contributions in money, services, materials, or otherwise, from the United States or any of its agencies, from this state or any of its agencies, or from any other source, and to use or expend such moneys, services, materials, or any contributions in carrying out the purposes of chapter 184, Laws 1973 1st ex. sess.;

(11) To sue and be sued in the name of the district; to have a seal which shall be judicially noticed; have perpetual succession unless terminated as hereinafter provided; to make and execute contracts and other instruments, necessary or convenient to the exercise of its powers; to borrow money and to pledge, mortgage and assign the income of the district and its real or personal property therefor; and to make, amend rules and regulations not inconsistent with chapter 184, Laws of 1973 1st ex. sess. and to carry into effect its purposes;

(12) Any two or more districts may engage in joint activities by agreement between or among them in planning, financing, constructing, operating, maintaining, and administering any program or project concerned with the conservation of renewable natural resources. The districts concerned may make available for purposes of the agreement any funds, property, personnel, equipment, or services available to them under chapter 184, Laws of 1973 1st ex. sess.;

Any district may enter into such agreements with a district or districts in adjoining states to carry out such purposes if the law in such other states permits the districts in such states to enter into such agreements.

The commission shall have authority to propose, guide, and facilitate the establishment and carrying out of any such agreement;

(13) Every district shall, through public hearings, annual meetings, publications, or other

means, keep the general public, agencies and occupiers of land within the district, informed of the works and activities planned and administered by the district, of the purposes these will serve, of the income and expenditures of the district, of the funds borrowed by the district and the purposes for which such funds are expended, and of the results achieved annually by the district; and

(14) The supervisors of conservation districts may designate an area, state, and national association of conservation districts as a coordinating agency in the execution of the duties imposed by this chapter, and to make gifts in the form of dues, quotas, or otherwise to such associations for costs of services rendered, and may support and attend such meetings as may be required to promote and perfect the organization and to effect its purposes.

[1999 c 305 § 8; 1973 1st ex.s. c 184 § 23; 1963 c 110 § 1; 1961 c 240 § 13; 1955 c 304 § 23. Prior: (i) 1939 c 187 § 8; RRS § 10726-8. (ii) 1939 c 187 § 13; RRS § 10726-13.]

RCW 89.08.341 Intergovernmental cooperation--Authority.

Any agency of the government of this state and any local political subdivision of this state is hereby authorized to make such arrangements with any district, through contract, regulation or other appropriate means, wherever it believes that such arrangements will promote administrative efficiency or economy.

In connection with any such arrangements, any state or local agency or political subdivision of this state is authorized, within the limits of funds available to it, to contribute funds, equipment, property or services to any district; and to collaborate with a district in jointly planning, constructing, financing or operating any work or activity provided for in such arrangements and in the joint acquisition, maintenance and operation of equipment or facilities in connection therewith.

State agencies, the districts, and other local agencies are authorized to make available to each other maps, reports and data in their possession that are useful in the preparation of their respective programs and plans for resource conservation. The districts shall keep the state and local agencies fully informed concerning the status and progress of the preparation of their resource conservation programs and plans.

The state conservation commission and the counties of the state may provide respective conservation districts such administrative funds as will be necessary to carry out the purpose of chapter 184, Laws of 1973 1st ex. sess.

[1973 1st ex.s. c 184 § 24.]

RCW 89.08.350 Petition to dissolve district--Election.

At any time after five years from the organization of a district, twenty percent of the voters in the district may file with the commission a petition, praying that the district be dissolved. The commission may hold public hearings thereon, and within sixty days from receipt of the petition, shall give due notice of an election on the question of dissolution. It shall provide appropriate ballots, conduct the election, canvass the returns, and declare the results in the same

manner as for elections to create a district.

All district electors may vote at the election. No informality relating to the election shall invalidate it if notice is substantially given and the election is fairly conducted.

[1999 c 305 § 9; 1973 1st ex.s. c 184 § 25; 1955 c 304 § 25. Prior: 1939 c 187 § 15, part; RRS § 10726-15, part.]

RCW 89.08.360 Result of election--Dissolution.

If a majority of the votes cast at the election are for dissolution, the district shall be dissolved.

[1999 c 305 § 10; 1973 1st ex.s. c 184 § 26; 1955 c 304 § 26. Prior: 1939 c 187 § 15, part; RRS § 10726-15, part.]

RCW 89.08.370 Disposition of affairs upon dissolution.

If the district is ordered dissolved, the supervisors shall forthwith terminate the affairs of the district and dispose of all district property at public auction, and pay the proceeds therefrom to pay any debts of the district and any remaining balance to the state treasurer.

They shall then file a verified application with the secretary of state for the dissolution of the district, accompanied by a certificate of the commission reciting the determination that further operation of the district is impracticable. The application shall recite that the property of the district has been disposed of, that the proceeds therefrom have been used to pay any debts of the district and any remaining balance paid to the treasurer, and contain a full accounting of the property and proceeds. Thereupon the secretary shall issue to the supervisors a certificate of dissolution and file a copy thereof in his or her records.

[1999 c 305 § 11; 1973 1st ex.s. c 184 § 27; 1955 c 304 § 27. Prior: 1939 c 187 § 15, part; RRS § 10726-15, part.]

RCW 89.08.390 Water rights preserved--1939 c 187.

Insofar as any of the provisions of this chapter are inconsistent with the provisions of any other law, the provisions of this chapter shall be controlling: PROVIDED, HOWEVER, That none of the provisions of this chapter shall be construed so as to impair water rights appurtenant to lands within or without the boundaries of any district or districts organized hereunder.

[1939 c 187 § 17; RRS § 10726-17.]

RCW 89.08.391 Water rights preserved--1973 1st ex.s. c 184.

Insofar as any of the provisions of this chapter are inconsistent with the provisions of any other law, the provisions of this chapter shall be controlling: PROVIDED, HOWEVER, That none of the provisions of this chapter shall be construed so as to impair water rights appurtenant to lands within or without the boundaries of any district or districts organized hereunder.

[1973 1st ex.s. c 184 § 30.]

RCW 89.08.400 Special assessments for natural resource conservation.

(1) Special assessments are authorized to be imposed for conservation districts as provided in this section. Activities and programs to conserve natural resources, including soil and water, are declared to be of special benefit to lands and may be used as the basis upon which special assessments are imposed.

(2) Special assessments to finance the activities of a conservation district may be imposed by the county legislative authority of the county in which the conservation district is located for a period or periods each not to exceed ten years in duration.

The supervisors of a conservation district shall hold a public hearing on a proposed system of assessments prior to the first day of August in the year prior to which it is proposed that the initial special assessments be collected. At that public hearing, the supervisors shall gather information and shall alter the proposed system of assessments when appropriate, including the number of years during which it is proposed that the special assessments be imposed.

On or before the first day of August in that year, the supervisors of a conservation district shall file the proposed system of assessments, indicating the years during which it is proposed that the special assessments shall be imposed, and a proposed budget for the succeeding year with the county legislative authority of the county within which the conservation district is located. The county legislative authority shall hold a public hearing on the proposed system of assessments. After the hearing, the county legislative authority may accept, or modify and accept, the proposed system of assessments, including the number of years during which the special assessments shall be imposed, if it finds that both the public interest will be served by the imposition of the special assessments and that the special assessments to be imposed on any land will not exceed the special benefit that the land receives or will receive from the activities of the conservation district. The findings of the county legislative authority shall be final and conclusive. Special assessments may be altered during this period on individual parcels in accordance with the system of assessments if land is divided or land uses or other factors change.

Notice of the public hearings held by the supervisors and the county legislative authority shall be posted conspicuously in at least five places throughout the conservation district, and published once a week for two consecutive weeks in a newspaper in general circulation throughout the conservation district, with the date of the last publication at least five days prior to the public hearing.

(3) A system of assessments shall classify lands in the conservation district into suitable classifications according to benefits conferred or to be conferred by the activities of the conservation district, determine an annual per acre rate of assessment for each classification of land, and indicate the total amount of special assessments proposed to be obtained from each classification of lands. Lands deemed not to receive benefit from the activities of the conservation district shall be placed into a separate classification and shall not be subject to the special assessments. An annual assessment rate shall be stated as either uniform annual per acre amount, or an annual flat rate per parcel plus a uniform annual rate per acre amount, for each classification of land. The maximum annual per acre special assessment rate shall not exceed ten

cents per acre. The maximum annual per parcel rate shall not exceed five dollars.

Public land, including lands owned or held by the state, shall be subject to special assessments to the same extent as privately owned lands. The procedures provided in chapter 79.44 RCW shall be followed if lands owned or held by the state are subject to the special assessments of a conservation district.

Forest lands used solely for the planting, growing, or harvesting of trees may be subject to special assessments if such lands benefit from the activities of the conservation district, but the per acre rate of special assessment on benefited forest lands shall not exceed one-tenth of the weighted average per acre assessment on all other lands within the conservation district that are subject to its special assessments. The calculation of the weighted average per acre special assessment shall be a ratio calculated as follows: (a) The numerator shall be the total amount of money estimated to be derived from the imposition of per acre special assessments on the nonforest lands in the conservation district; and (b) the denominator shall be the total number of nonforest land acres in the conservation district that receive benefit from the activities of the conservation district and which are subject to the special assessments of the conservation district. No more than ten thousand acres of such forest lands that is both owned by the same person or entity and is located in the same conservation district may be subject to the special assessments that are imposed for that conservation district in any year. Per parcel charges shall not be imposed on forest land parcels. However, in lieu of a per parcel charge, a charge of up to three dollars per forest landowner may be imposed on each owner of forest lands whose forest lands are subject to a per acre rate of assessment.

(4) A conservation district shall prepare an assessment roll that implements the system of assessments approved by the county legislative authority. The special assessments from the assessment roll shall be spread by the county assessor as a separate item on the tax rolls and shall be collected and accounted for with property taxes by the county treasurer. The amount of a special assessment shall constitute a lien against the land that shall be subject to the same conditions as a tax lien, collected by the treasurer in the same manner as delinquent real property taxes, and subject to the same interest rate and penalty as for delinquent property taxes. The county treasurer shall deduct an amount from the collected special assessments, as established by the county legislative authority, to cover the costs incurred by the county assessor and county treasurer in spreading and collecting the special assessments, but not to exceed the actual costs of such work.

(5) The special assessments for a conservation district shall not be spread on the tax rolls and shall not be collected with property tax collections in the following year if, after the system of assessments has been approved by the county legislative authority but prior to the fifteenth day of December in that year, a petition has been filed with the county legislative authority objecting to the imposition of such special assessments, which petition has been signed by at least twenty percent of the owners of land that would be subject to the special assessments to be imposed for a conservation district.

[1992 c 70 § 1; 1989 c 18 § 1.]

RCW 89.08.410 Grants to conservation districts.

The state conservation commission may authorize grants to conservation districts from moneys appropriated to the commission for such purposes as provided in this section. Such grants shall be made annually on or before the last day of June of each year and shall be made only to those conservation districts that apply for the grants. After all the grant requests have been submitted, the initial grants in any year shall be made so that a conservation district shall not receive a grant in excess of the lesser of: (1) an amount equal to the total moneys obtained by the conservation district from all other sources, other than any grants obtained from the state, during the preceding calendar year; or (2) twenty-two thousand five hundred dollars. If the appropriated moneys are insufficient to make the maximum level of the initial grants, each grant amount shall be reduced by an equal dollar amount until the total amount of the grants is equal to the amount of the appropriation.

However, further grants shall be made to those conservation districts that were limited to grants of twenty-two thousand five hundred dollars if the appropriated moneys are in excess of the amount of the initial distribution of grants, but the total of both grants to any conservation district in any year shall not exceed an amount equal to the total moneys obtained by that conservation district from all other sources, other than any grants obtained from the state, during the preceding calendar year. If the appropriated moneys are insufficient to make the second distribution of grants, each grant under the second distribution shall be reduced by an equal dollar amount until the total amount of all the grants is equal to the amount of the appropriation.

[1989 c 18 § 2.]

RCW 89.08.440 Best management practices for fish and wildlife habitat, water quality, and water quantity property tax exemption--List--Forms--Certification of claims.

(1) For the purpose of identifying property that may qualify for the exemption provided under RCW 84.36.255, each conservation district shall develop and maintain a list of best management practices that qualify for the exemption.

(2) Each conservation district shall ensure that the appropriate forms approved by the department of revenue are made available to property owners who may qualify for the exemption under RCW 84.36.255 and shall certify claims for exemption as provided in RCW 84.36.255(3).

[1997 c 295 § 3.]

Notes:

Purpose--1997 c 295: See note following RCW 84.36.255.

RCW 89.08.450 Watershed restoration projects--Intent.

The legislature declares that it is the goal of the state of Washington to preserve and restore the natural resources of the state and, in particular, fish and wildlife and their habitat. It is further the policy of the state insofar as possible to utilize the volunteer organizations who have demonstrated their commitment to these goals.

To this end, it is the intent of the legislature to minimize the expense and delays caused by unnecessary bureaucratic process in securing permits for projects that preserve or restore native fish and wildlife habitat.

[1995 c 378 § 1.]

RCW 89.08.460 Watershed restoration projects--Definitions.

Unless the context clearly requires otherwise, the definitions in this section shall apply throughout RCW 89.08.450 through 89.08.510.

(1) "Watershed restoration plan" means a plan, developed or sponsored by the department of fish and wildlife, the department of ecology, the department of natural resources, the department of transportation, a federally recognized Indian tribe acting within and pursuant to its authority, a city, a county, or a conservation district, that provides a general program and implementation measures or actions for the preservation, restoration, re-creation, or enhancement of the natural resources, character, and ecology of a stream, stream segment, drainage area, or watershed, and for which agency and public review has been conducted pursuant to chapter 43.21C RCW, the state environmental policy act. If the implementation measures or actions would have a probable significant, adverse environmental impact, a detailed statement under RCW 43.21C.031 must be prepared on the plan.

(2) "Watershed restoration project" means a public or private project authorized by the sponsor of a watershed restoration plan that implements the plan or a part of the plan and consists of one or more of the following activities:

(a) A project that involves less than ten miles of streamreach, in which less than twenty-five cubic yards of sand, gravel, or soil is removed, imported, disturbed, or discharged, and in which no existing vegetation is removed except as minimally necessary to facilitate additional plantings;

(b) A project for the restoration of an eroded or unstable stream bank that employs the principles of bioengineering, including limited use of rock as a stabilization only at the toe of the bank, and with primary emphasis on using native vegetation to control the erosive forces of flowing water; or

(c) A project primarily designed to improve fish and wildlife habitat, remove or reduce impediments to migration of fish, or enhance the fishery resource available for use by all of the citizens of the state, provided that any structure other than a bridge or culvert or instream habitat enhancement structure associated with the project is less than two hundred square feet in floor area and is located above the ordinary high water mark of the stream.

[1995 c 378 § 2.]

RCW 89.08.470 Watershed restoration projects--Consolidated permit application process--Fish habitat enhancement project.

(1) By January 1, 1996, the Washington conservation commission shall develop, in consultation with other state agencies, tribes, and local governments, a consolidated application

process for permits for a watershed restoration project developed by an agency or sponsored by an agency on behalf of a volunteer organization. The consolidated process shall include a single permit application form for use by all responsible state and local agencies. The commission shall encourage use of the consolidated permit application process by any federal agency responsible for issuance of related permits. The permit application forms to be consolidated shall include, at a minimum, applications for: (a) Approvals related to water quality standards under chapter 90.48 RCW; (b) hydraulic project approvals under *chapter 75.20 RCW; and (c) section 401 water quality certifications under 33 U.S.C. Sec. 1341 and chapter 90.48 RCW.

(2) If a watershed restoration project is also a fish habitat enhancement project that meets the criteria of **RCW 75.20.350(1), the project sponsor shall instead follow the permit review and approval process established in **RCW 75.20.350 with regard to state and local government permitting requirements. The sponsor shall so notify state and local permitting authorities.

[1998 c 249 § 13; 1995 c 378 § 3.]

Notes:

Reviser's note: *(1) Chapter 75.20 RCW was recodified as chapter 77.55 RCW by 2000 c 107. See Comparative Table for that chapter in the Table of Disposition of Former RCW Sections, Volume 0.

***(2) RCW 75.20.350 was recodified as RCW 77.55.290 pursuant to 2000 c 107 § 129.

Findings--Purpose--Report--Effective date--1998 c 249: See notes following RCW 77.55.290.

RCW 89.08.480 Watershed restoration projects--Designated recipients of project applications--Notice to commission.

Each agency of the state and unit of local government that claims jurisdiction or the right to require permits, other approvals, or fees as a condition of allowing a watershed restoration project to proceed shall designate an office or official as a designated recipient of project applications and shall inform the conservation commission of the designation.

[1995 c 378 § 4.]

RCW 89.08.490 Watershed restoration projects--Acceptance of applications--Permit decisions.

All agencies of the state and local governments shall accept the single application developed under RCW 89.08.470. Unless the procedures under RCW 89.08.500 are invoked, the application shall be processed without charge and permit decisions shall be issued within forty-five days of receipt of a complete application.

[1995 c 378 § 5.]

RCW 89.08.500 Watershed restoration projects--Appointment of project facilitator by *permit assistance center--Coordinated process for permit decisions.

The applicant or any state agency, tribe, or local government with permit processing responsibility may request that the *permit assistance center created by chapter 347, Laws of 1995 appoint a project facilitator to develop in consultation with the applicant and permit

agencies a coordinated process for permit decisions on the application. The process may incorporate procedures for coordinating state permits under chapter 347, Laws of 1995. The *center shall adopt a target of completing permit decisions within forty-five days of receipt of a complete application.

If **House Bill No. 1724 is not enacted by June 30, 1995, this section shall be null and void.

[1995 c 378 § 6.]

NOTES:

Reviser's note: *(1) The permit assistance center and its powers and duties were terminated effective June 30, 1999, pursuant to 1995 c 347 § 617.

***(2) House Bill No. 1724 [1995 c 347] was enacted.

RCW 89.08.510 Watershed restoration projects--General permits--Cooperative permitting agreements.

State agencies, tribes, and local governments responsible for permits or other approvals of watershed restoration projects as defined in RCW 89.08.460 may develop general permits or permits by rule to address some or all projects required by an approved watershed restoration plan, or for types of watershed restoration projects. Nothing in chapter 378, Laws of 1995 precludes local governments, state agencies, and tribes from working out other cooperative permitting agreements outside the procedures of chapter 378, Laws of 1995.

[1995 c 378 § 7.]

RCW 89.08.520 Water quality and habitat protection grant programs--Statement of environmental benefits--Development of outcome-focused performance measures.

In administering grant programs to improve water quality and protect habitat, the commission shall require grant recipients to incorporate the environmental benefits of the project into their grant applications, and the commission shall utilize the statement of environmental benefit[s] in its grant prioritization and selection process. The commission shall also develop appropriate outcome-focused performance measures to be used both for management and performance assessment of the grant program. The commission shall work with the districts to develop uniform performance measures across participating districts. To the extent possible, the commission should coordinate its performance measure system with other natural resource-related agencies as defined in RCW 43.41.270. The commission shall consult with affected interest groups in implementing this section.

[2001 c 227 § 3.]

NOTES:

Findings--Intent--2001 c 227: See note following RCW 43.41.270.

RCW 89.08.900 Severability--1939 c 187.

If any provision of this chapter, or the application of any provision to any person or

circumstances, is held invalid, the remainder of the chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

[1939 c 187 § 16; RRS § 10726-16.]

RCW 89.08.901 Severability--1973 1st ex.s. c 184.

If any provision of this chapter, or the application of any provision to any person or circumstances, is held invalid, the remainder of the chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

[1973 1st ex.s. c 184 § 31.]

RCW 89.08.902 Severability--1989 c 18.

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

[1989 c 18 § 3.]

Chapter 89.12 RCW

RECLAMATION AND IRRIGATION DISTRICTS IN RECLAMATION AREAS

Sections

89.12.010	Preamble.
89.12.020	Definitions.
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89.12.040	Units and legal subdivisions authorized--Size--Plats--Excess land.
89.12.050	Contracts with United States--Permissible provisions.
89.12.060	Covenants running with the land--Contract provisions to govern.
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89.12.110	County lands--Contracts with United States.
89.12.120	Acceptance of federal act--Assessment and taxation authorized.
89.12.131	Adoption of Columbia Basin project act--Revocation of state's consent.
89.12.140	Subdivision and sale of state lands in reclamation project.
89.12.150	Exchange of state and federal lands.
89.12.160	Establishment of county road system.

RCW 89.12.010 Preamble.

It is the policy of the state of Washington in connection with lands within the scope of this chapter which may be irrigated through works of federal reclamation projects, to assist the United States in the reduction or prevention of speculation in such lands and in limiting the size of the holdings thereof entitled to receive water by means of the works of such projects, and otherwise to cooperate with the United States with respect thereto.

[1957 c 165 § 1; 1943 c 275 § 1; Rem. Supp. 1943 § 7525-20.]

Notes:

Severability--1943 c 275: "Each section and provision of this act shall be considered separable from every other section and provision of the act, and should any section or provision thereof be held unconstitutional, the unconstitutionality of such section or provision shall not affect or impair the validity of the remainder of the act, but in that event the unconstitutional section or provision shall be eliminated and the remainder of the act remain in full force and effect." [1943 c 275 § 16.]

RCW 89.12.020 Definitions.

As used in this chapter,

The term "secretary" shall mean the secretary of the interior of the United States, or his duly authorized representative.

The term "appraised value" shall mean the value of lands within the scope of this chapter appraised or reappraised by the secretary without reference to or increment on account of the irrigation works built or to be built by the United States.

The term "district" shall mean an irrigation or reclamation district governed by this chapter as provided in RCW 89.12.030.

The term "federal reclamation laws" shall mean the act of congress of June 17, 1902 (32 Stat. 388) and acts amendatory thereof or supplemental thereto including the act of congress entitled "An Act to amend the Act approved May 27, 1937 (Ch. 269, 50 Stat. 208), by providing substitute and additional authority for the prevention of speculation in lands of the Columbia Basin project, and substitute an additional authority related to the settlement and development of the project, and for other purposes, enacted and approved in the Seventy-Eighth Session."

The term "lands" shall mean, unless otherwise indicated, lands within the boundaries of a district contracting or intending to contract with the United States under the terms of this chapter.

The term "owner," "landowner," and "any one landowner" shall mean any person, corporation, joint stock association or family owning lands that are within the scope of this chapter.

The term "family" shall mean a group consisting of either or both husband and wife, together with their children under eighteen years of age, or all of such children if both parents are dead, the term "their children" including the issue and lawfully adopted children of either or both husband and wife. Within the meaning of this chapter, lands shall be deemed to be held by a family if held as separate property of husband or wife, or if held as a part or all of their community property, or if they are the property of any or all of their children under eighteen years of age.

[1943 c 275 § 3; Rem. Supp. 1943 § 7525-22.]

RCW 89.12.030 Applicability and purpose of chapter.

The provisions of this chapter shall be applicable to any irrigation or reclamation district organized under the laws of this state contracting or intending to contract with the United States under the federal reclamation laws with respect to a water supply for irrigation from the Columbia Basin project or from any project or division of a project hereafter undertaken in this state by the United States under those laws, and shall govern as to any lands which are now or may hereafter be included in any such district and as to the relationship between any such district and any such lands. The prospect of the construction of the irrigation features of the Columbia Basin project and of other works under the federal reclamation laws for the irrigation of lands in this state requires the granting of authority to irrigation and reclamation districts and to state and county officers to assist the United States, in accordance with the policy of this enactment, in meeting the problems of land speculation and in limiting the size of holdings of lands that may be benefited by such works, and otherwise to cooperate with the United States in connection with the irrigation of lands in this state. The provisions of this chapter, however, are supplemental to other provisions of the law of the state, not inconsistent herewith, which pertain to such districts.

[1943 c 275 § 2; Rem. Supp. 1949 § 7525-21.]

RCW 89.12.040 Units and legal subdivisions authorized--Size--Plats--Excess land.

In connection with a district contracting or intending to contract with the United States under this chapter, the secretary for the purpose of administering the federal reclamation laws and of providing for the delivery of water thereto, the method thereof, and the turnout therefor may segregate such lands, or any part thereof, into units and/or legal subdivisions, having in mind the character of soil, topography, method or methods of irrigation best suited therefor, location with respect to the irrigation system, type of irrigation system, and such other relevant factors as enter into the determination of the area and boundaries thereof and the method or methods of irrigating the same. Plats or revisions thereof showing the units and/or the legal subdivisions and the exclusive method or methods of irrigating such units and/or legal subdivisions or portions thereof when approved, may be filed by the United States for record with the auditor of the county in which the land is located. Lands in excess of the acreage in the amount specified by applicable federal law as not being excess lands held by any one landowner shall be deemed excess land.

[1970 ex.s. c 71 § 1; 1963 c 3 § 1; 1957 c 165 § 2; 1943 c 275 § 4; Rem. Supp. 1943 § 7525-23.]

RCW 89.12.050 Contracts with United States--Permissible provisions.

A district may enter into repayment and other contracts with the United States under the

terms of the federal reclamation laws in matters relating to federal reclamation projects, and may with respect to lands within its boundaries include in the contract, among others, an agreement that:

(1) The district will not deliver water by means of the project works provided by the United States to or for excess lands not eligible therefor under applicable federal law.

(2) As a condition to receiving water by means of the project works, each excess landowner in the district, unless his excess lands are otherwise eligible to receive water under applicable federal law, shall be required to execute a recordable contract covering all of his excess lands within the district.

(3) All excess lands within the district not eligible to receive water by means of the project works shall be subject to assessment in the same manner and to the same extent as lands eligible to receive water, subject to such provisions as the secretary may prescribe for postponement in payment of all or part of the assessment but not beyond a date five years from the time water would have become available for such lands had they been eligible therefor.

(4) The secretary is authorized to amend any existing contract, deed, or other document to conform to the provisions of applicable federal law as it now exists. Any such amendment may be filed for record under RCW 89.12.080.

[1963 c 3 § 2; 1957 c 165 § 3; 1951 c 200 § 1; 1943 c 275 § 5; Rem. Supp. 1943 § 7525-24.]

RCW 89.12.060 Covenants running with the land--Contract provisions to govern.

Any or all of the provisions which may be required to be included in recordable contracts may be made covenants running with any tract of land covered by the contract by expressly so providing therein. Recordable contracts expressly providing that any or all of such provisions shall be covenants running with the land covered thereby shall not be destroyed or extinguished by any tax or assessment foreclosure or deed issued pursuant thereto.

Such of the limitations and provisions of RCW 89.12.050 as are included in the repayment contract between the district and the United States, shall govern all the lands within the district unless otherwise provided in such contract and shall govern notwithstanding any other provisions of the laws of this state.

[1963 c 3 § 3; 1953 c 148 § 1; 1943 c 275 § 6; Rem. Supp. 1943 § 7525-25.]

RCW 89.12.071 Fraudulent and unlawful conveyances--Preservation of rights acquired prior to repeal of RCW 89.12.070.

The rights of any vendee or grantee as defined in section 7(b), chapter 275, Laws of 1943 as amended by section 2(b), chapter 200, Laws of 1951 and in RCW 89.12.070(2) are hereby preserved as to any transactions that were consummated by contract or deed prior to the repeal of said sections by this chapter.

[1963 c 3 § 6.]

RCW 89.12.080 Instruments may be filed--Filing imparts notice.

There may be filed for record in the office of the county auditor in the county in which the land lies any of the following: (1) Copies of any plat of established farm units approved by the secretary as provided in RCW 89.12.040, when authenticated in the manner authorized by law; (2) copies of any instrument, action, determination, rule or regulation of the secretary made in connection with the provisions of RCW 89.12.050 or otherwise under the federal reclamation laws and which is or may be determinative of title to lands or interest in lands, when authenticated in the manner authorized by law; and (3) any contract or instrument required to be executed by an owner, land purchaser or other person in connection with provisions incorporated in repayment contracts between a district and the United States as authorized by RCW 89.12.050. Such filing shall impart legal notice to the public of the matters and things set out therein.

[1943 c 275 § 8; Rem. Supp. 1943 § 7525-27.]

RCW 89.12.090 State lands in district--State consent to assessment, conditions.

Whenever a district to which this chapter applies is organized or in process of organization, the state of Washington, by and through its proper officials, is authorized and directed to have any state lands within the exterior boundaries of such district included as a part of the lands of such district. The state hereby consents to the assessment by the district of such state lands so included in any such irrigation district, and to the enforcement of the payment of such assessments in like manner and to the same extent as applicable to private lands in such districts, except that the payment of such assessment against such state lands shall not be enforced by transfer of title, by tax sale, tax foreclosure or otherwise, until the state has sold or transferred such lands to a private party.

[1943 c 275 § 9; Rem. Supp. 1943 § 7525-28.]

RCW 89.12.100 State lands--Terms and conditions of sale.

If state lands within a district have been segregated into farm units and the appraised value thereof established, the state shall recognize and accept the appraisal as determining the market value of such lands, and shall offer the state lands for sale for cash on the following terms and conditions:

(1) Sales shall be made only at the appraised value; (2) only the number of farm units or acreage specified by applicable federal law as not being excess lands shall be sold to any person or family; (3) applicants for the purchase of a farm unit shall be selected, as nearly as practicable, in accordance with the provisions of subsection (C) of section 4 of the act of congress of December 5, 1924 (43 Stat. 702); and (4) each applicant shall be required to execute a recordable contract within six months from the date the state's conveyance or contract to convey is made, whichever is the earlier, if such a contract is required as a condition to the delivery of water under the terms of the district's repayment contract with the United States;

except as the carrying out of any such terms or conditions as to particular state lands may be precluded by provisions of the state Constitution.

The state shall cooperate with the secretary in carrying out the purposes of this chapter and in connection therewith, may execute recordable contracts covering any state lands and such other agreements as are necessary in connection with the administration of this chapter.

[1957 c 165 § 4; 1951 c 200 § 3; 1943 c 275 § 10; Rem. Supp. 1943 § 7525-29.]

RCW 89.12.110 County lands--Contracts with United States.

In the case of any county owned land within any district has been segregated into farm units as provided in RCW 89.12.040 and the appraised value thereof established, the board of county commissioners of the county shall have authority at its option of entering into a contract with the United States to bring any of such county lands as the county board shall determine under the provisions of the recordable contracts provided for in RCW 89.12.040, whenever such contracts are required as a condition to the delivery of water under the terms of the contract between the district and the United States, upon such terms as shall be agreed upon between the county and the United States: PROVIDED, That such contract shall not obligate the county to pay any district assessments levied against such lands except such, if any, as the board of county commissioners of said county shall elect to pay: PROVIDED FURTHER, That nothing herein contained shall be construed to deprive the district of the right to assess such lands, if otherwise assessable and to enforce the collection of the same in the manner provided by law.

[1943 c 275 § 11; Rem. Supp. 1943 § 7525-30.]

RCW 89.12.120 Acceptance of federal act--Assessment and taxation authorized.

The provisions and limitations of subsection 5(b) and 5(c) of the act of congress, as above entitled in RCW 89.12.020, concerning assessment and taxation of lands within the Columbia Basin project while legal title remains vested in the United States are hereby accepted; and assessment and taxation by the state, political subdivisions thereof, and districts are hereby authorized to be made in accordance with such provisions and limitations.

[1943 c 275 § 14; Rem. Supp. 1943 § 7525-33.]

RCW 89.12.131 Adoption of Columbia Basin project act--Revocation of state's consent.

Section 15, chapter 275, Laws of 1943 as amended by section 4, chapter 200, Laws of 1951 and RCW 89.12.130 are each repealed and any adoption, enactment, or consent of this state to the provisions of the federal act, as amended, cited therein are hereby revoked.

[1963 c 3 § 5.]

RCW 89.12.140 Subdivision and sale of state lands in reclamation project.

The commissioner of public lands of the state of Washington is authorized to cooperate with the secretary of the interior of the United States with a view to facilitate the execution of plans approved by the secretary of the interior for subdivision and disposal of lands under federal reclamation projects constructed or to be constructed under the provisions of the act of congress of June 17, 1902, (32 Stat., 388) and acts amendatory thereof or supplementary thereto in farm units bounded by lines considered more economical and convenient for irrigation and reclamation than the lines of legal subdivisions and for such purpose is authorized to cause to be prepared and filed a plat or plats of any state lands in any such federal reclamation project showing said state lands subdivided into blocks, lots or farm units, with boundary lines other than those of legal subdivisions, and located with a view to greater convenience, economy or efficiency in irrigation and reclamation, and such subdivision into lots, blocks or farm units may be made in harmony with any general plan approved by the secretary of the interior for subdivision of the lands of any such federal reclamation project or any part or division of any such project into blocks, lots or farm units with boundary lines other than the boundary lines of legal subdivisions and designed for more convenient, economical or efficient reclamation and irrigation. And the commissioner of public lands is authorized to offer for sale and to sell such state lands, in the lots, blocks or farm units designated on such plat or plats instead of offering and selling the same in the legal subdivisions of the U.S. public land surveys.

[1927 c 246 § 1; RRS § 7402-280.]

Notes:

Severability--1927 c 246: "Sections 1 and 2 of this act are each declared to be separable from the remainder of the act, and, should either of said sections be held unconstitutional or void, the remainder of the act shall nevertheless remain effective and in such event such unconstitutional section shall be eliminated without affecting the remainder of the act." [1927 c 246 § 3.]

RCW 89.12.150 Exchange of state and federal lands.

From and after the date that the consent of the United States shall be given thereto by act of congress, the department of natural resources is authorized, upon request from the secretary of the interior, to cause an appraisal to be made by the board of natural resources of state lands in any division of any federal reclamation project which the secretary of the interior shall advise the department that he desires to have subdivided into farm units of class referred to in RCW 89.12.140, and also to cause to be appraised by the board of natural resources such public lands of the United States on the same project, or elsewhere in the state of Washington, as the secretary of the interior may propose to exchange for such state land, and when the secretary of the interior shall have secured from congress authority to make such exchange the department is authorized to exchange such state lands in any federal reclamation project for public lands of the United States on the same project or elsewhere in the state of Washington of approximately equal appraised valuation, and in making such exchange is authorized to execute suitable instruments in writing conveying or relinquishing to the United States such state lands and

accepting in lieu thereof such public land of approximately equal appraised valuation.

[1988 c 128 § 75; 1927 c 246 § 2; RRS § 7402-281.]

RCW 89.12.160 Establishment of county road system.

See RCW 36.81.140.

**Chapter 89.16 RCW
RECLAMATION BY STATE**

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89.16.020	Reclamation account created--Composition.
89.16.040	Payments from account--Reclamation districts specified--Rehabilitation of existing projects.
89.16.045	Loans from account--Contracts--Repayment.
89.16.050	Powers and duties of director of ecology.
89.16.055	Additional powers and duties enumerated--Payment for from reclamation account.
89.16.060	Contracts with United States.
89.16.070	Contracts with districts.
89.16.080	State lands may be included--Procedure.
89.16.130	Severability--1919 c 158.
89.16.131	Severability--1972 ex.s. c 51.

Notes:

Reviser's note: Throughout this chapter several references are made to the "reclamation fund" and "reclamation revolving fund"; such fund was abolished and the moneys therein transferred to the "reclamation revolving account" in the general fund. See 1955 c 370 § 1; RCW 43.79.330. As to the references to officers and agencies, see note following title digest.

RCW 89.16.005 Short title.

This chapter shall be known and cited as the "State Reclamation Act".

[1919 c 158 § 1; RRS § 3004.]

RCW 89.16.010 Declaration of purpose.

The object of this chapter is to provide for the reclamation and development of such lands in the state of Washington as shall be determined to be suitable and economically available for reclamation and development as agricultural lands, and the state of Washington in the exercise of its sovereign and police powers declares the reclamation of such lands to be a state purpose and necessary to the public health, safety and welfare of its people.

[1972 ex.s. c 51 § 1; 1919 c 158 § 2; RRS § 3005.]

RCW 89.16.020 Reclamation account created--Composition.

For the purpose of carrying out the provisions of this chapter the state reclamation revolving account, heretofore established and hereinafter called the reclamation account, shall consist of all sums appropriated thereto by the legislature; all gifts made to the state therefor and the proceeds of the sale thereof; the proceeds of the sale or redemption of and the interest earned by securities acquired with the moneys thereof; and all reimbursements for moneys advanced for the payment of assessments upon public lands of the state for the improvement thereof.

[1973 1st ex.s. c 40 § 1; 1972 ex.s. c 51 § 2; 1959 c 104 § 2. Prior: 1919 c 158 § 4, part; RRS § 3007, part.]

RCW 89.16.040 Payments from account--Reclamation districts specified--Rehabilitation of existing projects.

From the moneys appropriated from the reclamation account there shall be paid, upon vouchers approved by the director of ecology, the administrative expenses of the director under this chapter and such amounts as are found necessary for the investigation and survey of reclamation projects proposed to be financed in whole or in part by the director, and such amounts as may be authorized by him for the reclamation of lands in diking, diking improvement, drainage, drainage improvement, diking and drainage, diking and drainage improvement, irrigation and irrigation improvement districts, and such other districts as are authorized by law for the reclamation or development of waste or undeveloped lands or the rehabilitation of existing reclamation projects, and all such districts and improvement districts shall, for the purposes of this chapter be known as reclamation districts.

[1981 c 216 § 2; 1972 ex.s. c 51 § 3; 1959 c 104 § 4. Prior: 1919 c 158 § 4, part; RRS § 3007, part.]

RCW 89.16.045 Loans from account--Contracts--Repayment.

Notwithstanding any other provisions of this chapter, the director of ecology may, by written contract with a reclamation district, loan moneys from the reclamation account to said district for use in financing a project of construction, reconstruction or improvement of district facilities, or a project of additions to such facilities. No such contract shall exceed fifty thousand dollars per project or a term of ten years, or provide for an interest rate of more than eight percent per annum. The director shall not execute any contract as provided in this section until he determines that the project for which the moneys are furnished is within the scope of the district's powers to undertake, that the project is feasible, that its construction is in the best interest of the state and the district, and that the district proposing the project is in a sound financial condition and capable of repaying the loan with interest in not more than ten annual payments. Any district is empowered to enter into a contract, as provided for in this section, and to levy assessments based on the special benefits accruing to lands within the district as are necessary to satisfy the contract, when a resolution of the governing body of the reclamation district authorizing its execution is approved by the body: PROVIDED, That no district shall be empowered to execute with the director any such contract during the term of any previously

executed contract authorized by this section.

[1972 ex.s. c 51 § 4; 1967 c 181 § 1.]

RCW 89.16.050 Powers and duties of director of ecology.

In carrying out the purposes of this chapter, the director of the department of ecology of the state of Washington shall be authorized and empowered:

To make surveys and investigations of the wholly or partially unreclaimed and undeveloped lands in this state and to determine the relative agricultural values, productiveness and uses, and the feasibility and cost of reclamation and development thereof;

To formulate and adopt a sound policy for the reclamation and development of the agricultural resources of the state, and from time to time select for reclamation and development such lands as may be deemed advisable, and the director may in his discretion advise as to the formation and assist in the organization of reclamation districts under the laws of this state;

To purchase the bonds of any reclamation district whose project is approved by the director and which is found to be upon a sound financial basis, to contract with any such district for making surveys and furnishing engineering plans and supervision for the construction of its project, or for constructing or completing its project and to advance money to the credit of the district for any or all of such purposes, and to accept the bonds, notes or warrants of such district in payment therefor, and to expend the moneys appropriated from the reclamation account in the purchase of such bonds, notes or warrants or in carrying out such contracts: PROVIDED, That interest not to exceed the annual rate provided for in the bonds, notes or warrants agreed to be purchased, shall be charged and received for all moneys advanced to the district prior to the delivery of the bonds, notes or warrants and the amount of such interest shall be included in the purchase price of such bonds, notes or warrants: PROVIDED FURTHER, That no district, the bonds, notes or warrants of which have been purchased by the state under the provisions of the state reclamation act, shall thereafter during the life of said bonds, notes or warrants make expenditures of any kind from the bond or warrant funds of the district or incur obligations chargeable against such funds or issue any additional notes without previous written approval of the director of ecology of the state of Washington, and any obligations incurred without such approval shall be void;

To sell and dispose of any reclamation district bonds acquired by the director, at public or private sale, and to pay the proceeds of such sale into the reclamation account: PROVIDED, That such bonds shall not be sold for less than the purchase price plus accrued interest, except in case of a sale to an agency supplied with money by the United States of America, or to the United States of America in furtherance of refunding operations of any irrigation district, diking or drainage district, or diking or drainage improvement district, now pending or hereafter carried on by such district, in which case the director shall have authority to sell any bonds of such district owned by the state of Washington under the provisions of the state reclamation act, to the United States of America, or other federal agency on such terms as said United States of America, or other federal agency shall prescribe for bonds of the same issue of such district as that held by the state of Washington in connection with such refunding operations;

To borrow money upon the security of any bonds, including refunding bonds, of any reclamation district, acquired by the director, on such terms and rate of interest and over such period of time as the director may see fit, and to hypothecate and pledge reclamation district bonds or refunding bonds acquired by the director as security for such loan. Such loans shall have, as their sole security, the bonds so pledged and the revenues therefrom, and the director shall not have authority to pledge the general credit of the state of Washington: PROVIDED, That in reloaning any money so borrowed, or obtained from a sale of bonds it shall be the duty of the director to fix such rates of interest as will prevent impairment of the reclamation revolving account;

To purchase delinquent general tax or delinquent special assessment certificates chargeable against lands included within any reclamation district obligated to the state under the provisions of the state reclamation act, and to purchase lands included in such districts and placed on sale on account of delinquent taxes or delinquent assessments with the same rights, privileges and powers with respect thereto as a private holder and owner of said certificates, or as a private purchaser of said lands: PROVIDED, That the director shall be entitled to a delinquent tax certificate upon application to the proper county treasurer therefor without the necessity of a resolution of the county legislative authority authorizing the issuance of certificates of delinquency required by law in the case of the sale of such certificates to private purchasers;

To sell said delinquent certificates or the lands acquired at sale on account of delinquent taxes or delinquent assessments at public or private sale, and on such conditions as the director shall determine;

To, whenever the director shall deem it advisable, require any district with which he may contract, to provide such safeguards as he may deem necessary to assure bona fide settlement and development of the lands within such district, by securing from the owners of lands therein agreements to limit the amount of their holdings to such acreage as they can properly farm and to sell their excess land holdings at reasonable prices;

To employ all necessary experts, assistants and employees and fix their compensation and to enter into any and all contracts and agreements necessary to carry out the purposes of this chapter;

To have the assistance, cooperation and services of, and the use of the records and files in, all the departments and institutions of the state, particularly the office of the commissioner of public lands, the state department of agriculture, Washington State University, and the University of Washington; and all state officers and the governing authorities of all state institutions are hereby authorized and directed to cooperate with the director in furthering the purpose of this chapter;

To cooperate with the United States in any plan of land reclamation, land settlement or agricultural development which the congress of the United States may provide and which may effect the development of agricultural resources within the state of Washington, and the director shall have full power to carry out the provisions of any cooperative land settlement act that may be enacted by the United States.

[1983 c 167 § 248; 1977 c 75 § 93; 1972 ex.s. c 51 § 5; 1943 c 279 § 1; 1935 c 7 § 1; 1933 ex.s. c 13 § 1; 1923 c 132 § 1; 1919 c 158 § 5; RRS § 3008.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.16.055 Additional powers and duties enumerated--Payment for from reclamation account.

In addition to the powers provided in RCW 89.16.050, the department of ecology is authorized and empowered to:

(1) Conduct surveys, studies, investigations, and water right examinations for proposed reclamation projects or the rehabilitation of existing reclamation projects that may be funded fully or partially from the receipts of the sale of bonds issued by the state of Washington.

(2) Support the preparation for and administration of proceedings, provided in RCW 90.03.110 or 90.44.220, or both, pertaining to river systems or other water bodies that are associated with existing or proposed reclamation projects.

(3) Conduct a regulatory program for well construction as provided in chapter 18.104 RCW.

Funds of the account established by RCW 89.16.020 may, as appropriated by the legislature, be used in relation to the powers provided in this section, notwithstanding any other provisions of chapter 89.16 RCW that may be to the contrary.

[1993 c 387 § 27; 1981 c 216 § 1.]

Notes:

Effective date--1993 c 387: See RCW 18.104.930.

RCW 89.16.060 Contracts with United States.

The department of ecology shall have the power to cooperate and to contract with the United States for the reclamation of lands in this state by the United States, and shall have the power to contract with the United States for the handling of such reclamation work by the United States and for the repayment of such moneys as the department of ecology shall invest from the reclamation account, under such terms and conditions as the United States laws and the regulations of the interior department shall provide for the repayment of reclamation costs by the lands reclaimed.

[1972 ex.s. c 51 § 6; 1919 c 158 § 6; RRS § 3009.]

RCW 89.16.070 Contracts with districts.

A diking, drainage, diking and drainage, and irrigation district, and improvement districts thereof through the parent district, or such other district as is authorized and organized for the reclamation or development of waste or undeveloped lands, may enter into contracts with the director for the reclamation of the lands of the district in the manner provided herein, or in such manner as such districts may contract with the United States or with individuals or corporations,

for making surveys and furnishing engineering plans and supervision for the construction of all works and improvements necessary for the reclamation of its lands, and for the sale or delivery of its bonds, and may issue bonds of the district for such purposes.

[1959 c 104 § 5; 1923 c 132 § 2; 1919 c 158 § 7; RRS § 3010.]

RCW 89.16.080 State lands may be included--Procedure.

Whenever in the judgment of the department of natural resources any state, school, granted, or other public lands of the state will be specially benefited by any proposed reclamation project approved by the department of ecology, it may consent that such lands be included in any reclamation district organized for the purpose of carrying out such reclamation project, and in that event the department of natural resources shall be authorized to pay, out of current appropriations, the district assessments levied as provided by law against such lands, and any such assessments paid shall be made a charge against the lands upon which they were levied, and the amount thereof, but without interest, shall be included in the appraised value of such lands when sold or leased.

[1972 ex.s. c 51 § 7; 1919 c 158 § 8; RRS § 3011.]

RCW 89.16.130 Severability--1919 c 158.

If any section or provision of this chapter shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the chapter as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

[1919 c 158 § 14; RRS § 3017.]

RCW 89.16.131 Severability--1972 ex.s. c 51.

If any provision of this 1972 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1972 ex.s. c 51 § 8.]

**Chapter 89.30 RCW
RECLAMATION DISTRICTS OF ONE MILLION ACRES**

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RCW 89.30.001 District authorized--Area not less than one million acres--No fees.

Reclamation districts including an area of not less than one million acres of land may be created and maintained in this state, as herein provided, for the reclamation and improvement of arid and semiarid lands situated in such districts, and for the generation and/or sale of hydroelectric energy: PROVIDED, That no appropriation, license, filing, recording, examination or other fee or fees, as provided in RCW 90.16.050 through 90.16.090 or in RCW 90.03.470 shall be applicable to a district or districts created under this chapter.

[1933 c 149 § 1; 1927 c 254 § 1; RRS § 7402-1. Formerly RCW 89.20.020 and 89.20.040, part.]

RCW 89.30.004 Lands in one or more counties.

Such reclamation districts may include all or part of the territory of any county and may combine the territory in two or more counties, in which any of the lands to be reclaimed and improved are situated, or in which hydroelectric energy may be generated in connection with project works.

[1933 c 149 § 2; 1927 c 254 § 2; RRS § 7402-2. Formerly RCW 89.20.200.]

RCW 89.30.007 General purposes of district.

Such reclamation districts may be organized or maintained for any or all the following general purposes:

(1) The construction or purchase and the operation and maintenance of dams, power and pumping works, transmission power lines, reservoirs, pipe lines, and other works or parts of same for the irrigation of lands within the operation of the district or districts and for the transmission and sale of power generated by such works.

(2) The reconstruction, repair or improvement of existing irrigation works.

(3) The operation or maintenance of existing irrigation works.

(4) The construction, reconstruction, repair or maintenance of a system of diverting canals or conduits, from a natural source of water supply to the point of individual distribution for irrigation purposes.

(5) The execution and performance of any contract authorized by law with any department of the United States or any state therein for power, reclamation and irrigation purposes.

(6) The performance of all things necessary to enable the district or districts to exercise the powers granted in this chapter.

(7) That no permits or licenses for the appropriation of water for irrigation and/or power purposes shall be granted by the state of Washington which will interfere with the irrigation and/or power requirements of the district or districts created under this chapter.

[1933 c 149 § 3; 1927 c 254 § 3; RRS § 7402-3. Formerly RCW 89.20.030 and 89.20.040, part.]

RCW 89.30.010 Petition--Filing.

Whenever fifty, or a majority of the holders of title to, or of evidence of title to, lands susceptible of irrigation in each of the several counties in which lands coming within the proposed district are located, desire to organize an irrigation [reclamation] district for any, or all, of the purposes mentioned in RCW 89.30.007, they may propose the organization of an irrigation [reclamation] district by filing a petition signed by the required number of holders of title, or evidence of title, to land within the proposed district with the board of county commissioners of the county in which the greatest portion of the land susceptible of irrigation, to be included in the proposed district, is located.

[1933 c 149 § 4; 1927 c 254 § 4; RRS § 7402-4. Formerly RCW 89.20.500.]

RCW 89.30.013 Petition--Contents.

Said petition shall describe the lands proposed to be irrigated in township and ranges and in case of smaller bodies of land, in legal subdivisions or fractions thereof, shall give the name of the county in which said respective irrigable lands are situated, and shall state all the possible sources of water supply from which said lands can be irrigated: PROVIDED, That nothing herein contained shall be construed to limit the power of any district organized under the

provisions of this chapter to utilize any other source of water supply not mentioned in the petition. Said petition shall also define the boundaries of the proposed district, which said boundaries shall include all of the lands, a major portion of which can be irrigated from the proposed sources of water supply, shall give the name by which the petitioners desire the district to be designated and shall state that the petitioners desire to have the territory included within the boundaries defined, organized into a reclamation district under the provisions of this chapter.

[1927 c 254 § 5; RRS § 7402-5. Formerly RCW 89.20.510.]

RCW 89.30.016 Public lands of state may be included.

State, granted, school or other public lands of the state of Washington may be included in such districts, and may be included in any general improvement district or divisional district authorized herein within the reclamation district and subjected to special assessments for general improvement or divisional district purposes.

[1927 c 254 § 6; RRS § 7402-6. Formerly RCW 89.20.210.]

RCW 89.30.019 Interest in public lands treated as private property--Public title unaffected, liens barred.

All leases, contracts, or other form of holding any interest in any state or public land shall be treated as the private property of the lessee or owner of the contractual or possessory interest; PROVIDED, That nothing in this chapter shall be construed to affect the title of the state or other public ownership, nor shall any lien for assessments or taxes attach to the fee simple title of the state or other public ownership.

[1927 c 254 § 7; RRS § 7402-7. Formerly RCW 89.20.220.]

RCW 89.30.022 Federal lands may be included.

Lands of the federal government may be included within such districts; and such lands may be included in any general improvement or divisional district authorized herein, in the manner and subject to the conditions specified in the statutes of the United States.

[1927 c 254 § 8; RRS § 7402-8. Formerly RCW 89.20.230.]

RCW 89.30.025 Possessory interest in federal lands--Water rent, credit for prior payment.

Lands held by private persons under possessory rights from the federal government may be included within the operation of the district, and as soon as such lands are held under title of private ownership, the owner thereof shall be entitled to receive his proportion of water as in case of other landowners upon payment by him of such sums as shall be determined by the district board and at the time to be fixed by said district board, which sum shall be such equitable

amount as such lands should pay having regard to placing said lands on the basis of equality with other lands in the district as to benefits received, and giving credit if equitable for any sums paid as water rent by the occupant of said lands prior to the vesting of private ownership, and such lands shall also become subject to all taxes and assessments of the district thereafter imposed.

[1927 c 254 § 9; RRS § 7402-9. Formerly RCW 89.20.240.]

RCW 89.30.028 Petitioners to describe their lands--Petitioners deemed owners thereof.

Persons signing said petition shall state following their respective names, in a place provided in said petition for that purpose, the legal description of the lands owned by them and the estimated irrigable acreage contained in the same: PROVIDED, That the petitioners shall be prima facie deemed to be the owners of lands susceptible of irrigation for the purposes of the petition in the absence of evidence to the contrary submitted prior to the day of the hearing hereinafter provided for on said petition.

[1927 c 254 § 10; RRS § 7402-10. Formerly RCW 89.20.520.]

RCW 89.30.031 Proof of ownership by tax roll.

The ownership of land of any of the petitioners may be shown by the county general tax roll of the county in which such land is situated, last equalized prior to the time of the filing of said petition with the county board. Any item on said assessment roll may be proved by a certificate of the county officer having the custody of said tax roll at the time of making said certificate.

[1927 c 254 § 11; RRS § 7402-11. Formerly RCW 89.20.530.]

RCW 89.30.034 Petition on separate sheets--Withdrawals.

The petition for organization of such reclamation district shall consist of any number of separate instruments of uniform similarity, numbered consecutively. For convenience, lands represented on said instruments may be grouped separately according to the county in which said lands are situated. No petitioner shall have the right to withdraw his name from the petition after the same has been filed with said county board.

[1927 c 254 § 12; RRS § 7402-12. Formerly RCW 89.20.540.]

RCW 89.30.037 Correction of deficient petition.

If it shall appear that said petition or any part thereof does not contain the matters and things required by the statute, said county board shall make an order specifying the deficiency and shall return said petition or the part thereof found to be deficient to the persons filing the same.

[1927 c 254 § 13; RRS § 7402-13. Formerly RCW 89.20.550.]

RCW 89.30.040 Conflicting petitions--Largest territory considered first.

In the event that more than one petition for the organization of a reclamation district covering any of the same territory, is filed with the same board or with different boards of county commissioners prior to the date of the issuance of the order fixing the time and place for a hearing on one of said petitions as herein provided, the petition covering the largest territory shall first be determined and voted upon by the electors concerned.

[1927 c 254 § 14; RRS § 7402-14. Formerly RCW 89.20.560.]

RCW 89.30.043 Order for hearing--Notice.

If and when said county board finds that the petition is sufficient it shall enter an order to that effect and shall fix a time and place for a hearing on said petition which said time shall be not less than thirty days nor more than ninety days from the date of said order and shall direct the clerk of the board to publish notice of said hearing, setting forth the matters and things hereinafter required in a newspaper of general circulation published in each county in which any lands to be included in the district are situated. If there should be no newspaper of general circulation published in any county involved, then the county board shall designate some newspaper of general circulation published outside said county for the publication of said notice as to the lands situated in said county.

[1927 c 254 § 15; RRS § 7402-15. Formerly RCW 89.20.570, part.]

RCW 89.30.046 Publication of notice.

Said notice shall be published once a week for at least two weeks (three issues) before the time when the hearing on said petition is to be held.

[1927 c 254 § 16; RRS § 7402-16. Formerly RCW 89.20.570, part.]

RCW 89.30.049 Contents of notice.

Said notice shall state that a petition has been filed with said county board for the purpose of creating a reclamation district under the provisions of this chapter and may be inspected during office hours by any interested person, shall specify the boundaries of the district proposed in the petition, shall mention the time and place of hearing on said petition and shall state that all persons having or claiming any interest in said land, or any part thereof, and all persons otherwise interested are required at or before the time of said hearing to file in writing with the clerk of the county board such objections as they may have, if any, to the creation of said district. Said notice shall be signed by the clerk of the board.

[1927 c 254 § 17; RRS § 7402-17. Formerly RCW 89.20.590.]

RCW 89.30.052 Copy of notice to each member of commission.

Said clerk shall also mail a copy of said notice to each member of the commission hereinafter provided for, at least two weeks before the day of said hearing.

[1927 c 254 § 18; RRS § 7402-18. Formerly RCW 89.20.580.]

RCW 89.30.055 Commission--Creation--Composition.

Upon the giving of notice of hearing on the petition by the clerk of the county board aforesaid, there is hereby authorized and created a commission composed of the chairman of the board of county commissioners of each of the counties in which any of the lands to be included in the proposed reclamation district are situated, and of the state director of ecology, which commission shall consider and determine said petition.

[1988 c 127 § 70; 1933 c 149 § 5; 1927 c 254 § 19; RRS § 7402-19. Formerly RCW 89.20.700.]

RCW 89.30.058 Commission--Chairman--Clerk--Quorum.

The state director of ecology shall be ex officio chairman of said commission, and the clerk of the county board of the county in which the petition is filed, shall be ex officio clerk of said commission. A majority of the members of said commission shall constitute a quorum for the transaction or exercise of any of its powers, functions, duties and business.

[1988 c 127 § 71; 1933 c 149 § 6; 1927 c 254 § 20; RRS § 7402-20. Formerly RCW 89.20.710, part.]

RCW 89.30.061 Commission--Clerk not to vote unless tie.

The clerk of the commission shall not be entitled to vote on matters coming before it, except in case of a tie vote of the members thereof, in which event said clerk shall cast the deciding vote.

[1927 c 254 § 21; RRS § 7402-21. Formerly RCW 89.20.710, part.]

RCW 89.30.064 Commission--General powers.

Said commission is hereby given full authority to receive evidence, to make independent investigation, to determine and establish the boundaries of the district, to adjourn its meeting from time to time and place to place, and to do any and all things necessary or incidental to the determination of the petition and the establishment of the boundaries of the reclamation district.

[1927 c 254 § 22; RRS § 7402-22. Formerly RCW 89.20.770.]

RCW 89.30.067 Commission--Adjournments.

The period of such adjournments, however, shall not exceed ninety days in all and in case

of lack of a quorum, one or more members of the commission may adjourn to a day certain and notify the absent members of the day to which said hearing was adjourned.

[1927 c 254 § 23; RRS § 7402-23. Formerly RCW 89.20.740.]

RCW 89.30.070 Commission--Expenses.

Except as otherwise herein provided the necessary expenses of the commission and of the members thereof in performing the duties and functions of said commission shall be borne by the respective counties concerned in proportion to the taxable value of the acreage of each included in the proposed reclamation district and said respective counties are hereby made liable for such expenses. The individual expenses of the state director of ecology shall be borne by the state.

[1988 c 127 § 72; 1933 c 149 § 7; 1927 c 254 § 24; RRS § 7402-24. Formerly RCW 89.20.720.]

RCW 89.30.073 Hearing on petition--Place.

The hearing on said petition shall be held at the office of the county board of the county where the petition is filed or at such other convenient place as said county board shall designate.

[1927 c 254 § 25; RRS § 7402-25. Formerly RCW 89.20.730.]

RCW 89.30.076 Hearing on petition--Proof of notice.

At the time and place designated in said notice the commission shall meet to consider said petition. Said commission shall first determine whether notice of the hearing on said petition has been published in the manner and for the time required by this chapter and shall file the affidavits of the publishers as to the time of publication in their respective newspapers among the records of the hearing.

[1927 c 254 § 26; RRS § 7402-26. Formerly RCW 89.20.750.]

RCW 89.30.079 Hearing on petition--Consideration of petition--Evidence.

If it is determined that the notice of the hearing has been properly published, the commission shall proceed to consider the petition, and to receive any pertinent evidence that may be offered.

[1927 c 254 § 27; RRS § 7402-27. Formerly RCW 89.20.760.]

RCW 89.30.082 Hearing on petition--Boundaries to be fixed.

Said commission shall have full authority to increase or diminish and change the boundaries of the proposed district and to fix the same so as to subserve the best interests of the district and to enable it to carry out the objects of its creation, and shall establish and define said boundaries.

[1927 c 254 § 28; RRS § 7402-28. Formerly RCW 89.20.780.]

RCW 89.30.085 Hearing on petition--Name--Election to be ordered.

At said hearing the commission shall give the district a name, shall fix a day for and order an election to be held therein for the purpose of determining whether or not the district shall be created under the provisions of this chapter.

[1927 c 254 § 29; RRS § 7402-29. Formerly RCW 89.20.790.]

RCW 89.30.088 Order for election to county auditors.

The clerk of the commission shall forthwith mail by registered mail a copy of said order for an election to the county auditors of each of the counties in which any lands within the boundaries of the proposed reclamation district are located.

[1927 c 254 § 30; RRS § 7402-30. Formerly RCW 89.20.870.]

RCW 89.30.091 Records of commission to be preserved.

Upon full determination of the petition and the ordering of said election, the commission shall turn all papers and records involved in its deliberations over to the board of the county where the petition to organize the reclamation district was filed, and said papers and records shall be preserved among the records of said county board.

[1927 c 254 § 31; RRS § 7402-31. Formerly RCW 89.20.800.]

RCW 89.30.094 Election--How conducted--Qualifications of electors.

Notice of said election shall be given by the same officer in the same manner and for the same length of time, electors shall have the same qualifications, and said election shall be provided for, held and conducted by the same officers and the results thereof determined by the same officers in the same manner, and with the same force and effect as nearly as may be as that provided in this chapter for general reclamation district elections.

[1927 c 254 § 32; RRS § 7402-32. Formerly RCW 89.20.890.]

RCW 89.30.097 Election--Notice, contents--Ballots.

The notice of said election shall specify the boundaries of the proposed district as established by the commission and shall state that the object of said election is to determine whether or not said district shall be created under the provisions of this chapter, shall state that votes will be received at the regular polling places of the county precincts, except in the following new precincts for such election, (new precincts and voting places for the same shall be specified) and shall state that the polls will be open from eight o'clock a.m. to eight o'clock p.m.

on said election day. The ballot for said election shall contain the words: Reclamation district--"Yes", and Reclamation district--"No".

[1927 c 254 § 33; RRS § 7402-33. Formerly RCW 89.20.880.]

RCW 89.30.100 Election--Canvass of returns.

The board of county commissioners of the county in which the petition to organize the district is filed shall receive from the several county auditors concerned their abstracts of election returns, herein provided for, shall tabulate the same and declare the result of the election.

[1927 c 254 § 34; RRS § 7402-34. Formerly RCW 89.20.900.]

RCW 89.30.103 Order organizing district.

If upon the tabulation of said abstracts of the returns of said election as herein provided, it appears that a majority of the votes cast at said election were in favor of the creation of the district, the said county board shall by order entered in the minutes of its proceedings declare the territory included within the boundaries defined in the notice of election duly organized into a reclamation district within the provisions of this chapter, under the name and style theretofore designated and thereafter no other reclamation district including any of the same territory shall be organized under the provisions of this chapter.

[1927 c 254 § 35; RRS § 7402-35. Formerly RCW 89.20.910.]

RCW 89.30.106 Order organizing district--Copy to be filed with county commissioners of other counties.

Said county board shall then cause a copy of such order, duly certified by the clerk of the board to be immediately filed for record in the office of the county commissioners of any other county in which any portion of the territory embraced in such district is situated.

[1927 c 254 § 36; RRS § 7402-36. Formerly RCW 89.20.920.]

RCW 89.30.109 Certified statement to be filed for record.

It shall be the duty of the clerk of the board of county commissioners of every county in which any lands included in the district are situated forthwith to certify and file for record in the county auditor's office of his county, a statement to the effect that, under the provisions of this chapter, certain lands (describing them in township and range and in case of smaller bodies of land in legal subdivisions or fractions thereof) were, by order of the board of county commissioners of county (naming the county) entered on the day of (naming the day, month and year) included in the reclamation district (using the name designated in the order of the county board establishing the district). Said statement certified by the clerk of

the county board shall be entitled to record in the office of the county auditor without payment of filing or recording fee.

[1927 c 254 § 37; RRS § 7402-37. Formerly RCW 89.20.930.]

RCW 89.30.112 When creation complete--Proceedings conclusive, exception.

From and after such filing the creation of the district shall be complete and its existence cannot thereafter be legally questioned by any person except the state of Washington in an appropriate court action brought within six months from the date of the order of the county board tabulating the abstracts of the returns of the organization election and creating said district. If the existence of said district is not challenged within the period above specified, the state of Washington shall thereafter be forever barred from questioning the legal existence of said district by reason of any defect in the organization thereof.

[1927 c 254 § 38; RRS § 7402-38. Formerly RCW 89.20.940.]

RCW 89.30.115 District liable for formation costs.

Any reclamation district created under the provisions of this chapter shall be liable for the necessary costs preliminary to and involved in preparing the petition for the organization of the district, in publishing any notice required and in conducting the election approving the creation of the district.

[1927 c 254 § 39; RRS § 7402-39. Formerly RCW 89.20.080.]

RCW 89.30.118 Change of name procedure--Effect.

Any reclamation district created under the provisions of this chapter may change its corporate name by filing with the board of county commissioners of each of the counties in which any of the lands included within the operation of the district are situated a certified copy of a resolution of its board of directors adopted by a unanimous vote of all the members of said board at a regular meeting thereof providing for such change of name; and thereafter all proceedings of such district shall be had under such changed name, but all existing obligations and contracts of the district entered into under its former name shall remain outstanding without change and with the validity thereof unimpaired and unaffected by such change of name.

[1927 c 254 § 40; RRS § 7402-40. Formerly RCW 89.20.050.]

RCW 89.30.121 District is political subdivision.

Reclamation districts created under this chapter shall be political subdivisions of the state and shall be held and construed to be municipal corporations within the provisions of the state Constitution relating to exemptions from taxation and within the provisions relating to the debt limits of municipal corporations: PROVIDED, That nothing herein contained shall be construed

as a limitation on general improvement and divisional districts, authorized herein, to contract obligations.

[1967 c 164 § 10; 1927 c 254 § 41; RRS § 7402-41. Formerly RCW 89.20.070.]

Notes:

Purpose--Severability--1967 c 164: See notes following RCW 4.96.010.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages: Chapter 4.96 RCW.

RCW 89.30.124 Judgments against district--When chargeable against improvement and divisional districts.

Any judgment obtained against the reclamation district on account of any contract or transaction, made for or on behalf of any general improvement district or divisional district herein authorized, or on account of the construction or maintenance of any improvement for such improvement district or divisional district, shall be chargeable exclusively against the improvement district or divisional district concerned and assessments may be levied against the lands therein to satisfy said judgment.

[1927 c 254 § 42; RRS § 7402-42. Formerly RCW 89.24.250.]

RCW 89.30.127 District a corporate body--Powers.

A reclamation district created under this chapter shall constitute a body corporate and shall possess all the usual powers of a corporation for public purposes as well as all powers that may now or hereafter be specifically conferred by law.

[1927 c 254 § 43; RRS § 7402-43. Formerly RCW 89.20.300.]

RCW 89.30.130 Powers--In general.

Said reclamation districts shall have full authority to carry out the objects of their creation and to that end are authorized to acquire, purchase, hold, lease, manage, occupy, and sell real and personal property or any interest therein, to enter into and perform any and all necessary contracts, to appoint and employ the necessary officers, agents and employees, to sue and be sued, to exercise the right of eminent domain, to levy and enforce the collection of taxes and special assessments in the manner herein provided against the lands within the district, for district revenues, and to do any and all lawful acts required and expedient to carry out the purpose of this chapter.

[1927 c 254 § 44; RRS § 7402-44. Formerly RCW 89.20.310.]

RCW 89.30.133 Powers--Improvement and divisional districts, purposes.

Said reclamation districts shall have authority to create general improvement districts and

divisional districts to include any or all the lands within the reclamation district, to provide for the levy and collection of special assessments against the respective lands benefited, and to issue bonds, and other evidences of indebtedness, as in this chapter provided.

[1927 c 254 § 45; RRS § 7402-45. Formerly RCW 89.24.010.]

RCW 89.30.136 Powers--Development, sale, use, etc., of water or electric energy.

Said reclamation districts shall have authority to develop and sell, lease or rent the use of water or electric energy for use or distribution within or without the district on such terms and under such regulations as may be determined by the district board or as shall be set out and prescribed in the contract between the district and the United States or the state of Washington for the construction of the district irrigation works, and to use the income derived therefrom for district purposes.

[1933 c 149 § 8; 1927 c 254 § 46; RRS § 7402-46. Formerly RCW 89.20.330.]

RCW 89.30.139 Powers--Bonds payable from income.

Said reclamation districts shall also have authority to issue and sell bonds of the district payable from the income derived from the sale or rental of water or electric power as in this chapter provided.

[1927 c 254 § 47; RRS § 7402-47. Formerly RCW 89.26.240.]

RCW 89.30.142 Powers--Sale or lease of water--Drains--Land settlement.

Said reclamation districts shall also have authority:

- (1) To construct, repair, purchase, maintain, or lease a system or systems for the sale or lease of water to the owners of irrigated lands within the district for domestic purposes.
- (2) To construct, repair, operate and maintain a system of drains as in this chapter provided.
- (3) To regulate the settlement of lands within the district under the provisions of any contract with the state of Washington or the United States.

This section shall not be construed as in any manner affecting or abridging any other powers of said reclamation district conferred by law.

[1927 c 254 § 48; RRS § 7402-48. Formerly RCW 89.20.320.]

RCW 89.30.145 Powers--Fiscal agent for United States.

Reclamation districts created under this chapter may accept appointment as fiscal agent or other authority of the United States to make collections of money for or on behalf of the United States in connection with any federal or other reclamation project whereupon the reclamation district and the county treasurer for said district shall be authorized to act and to

assume the duties and liabilities incident to such action and the district board shall have full power to do any and all things required by the said statute now or hereafter enacted in connection therewith and to do all things required by the rules and regulations now or that may hereafter be established by any department of the federal government in regard thereto.

[1927 c 254 § 49; RRS § 7402-49. Formerly RCW 89.20.340.]

RCW 89.30.148 Surety bond from contractor.

Any person, firm or corporation except the state of Washington or the United States, to whom or to which a contract may have been awarded by the district for construction purposes, or for labor or material entered into when the total amount to be paid therefor exceeds one thousand dollars, shall enter into a surety bond to be approved by the district board, payable to the district for at least seventy-five percent of the contract price conditioned for the faithful performance of said contract and with such further conditions as may be required by law.

[1927 c 254 § 50; RRS § 7402-50. Formerly RCW 89.24.510.]

RCW 89.30.151 Payments under contracts--Retained percentage.

Contracts entered into by reclamation districts authorized under this chapter for construction or for services or materials, may provide that payments shall be made in such monthly amounts or in such monthly proportion of the contract price as the board shall determine as the work progresses or as the services or materials are furnished on monthly estimates of the value thereof approved by the board; PROVIDED, That at least ten percent of each of the monthly estimates shall be retained until the contract is completed and its completion approved by the district board.

[1927 c 254 § 51; RRS § 7402-51. Formerly RCW 89.24.520.]

RCW 89.30.154 Contracts--Public bidding--Notice.

Contracts for labor or materials entering into the construction of any improvement authorized by the district shall be awarded at public bidding except as herein otherwise provided. A notice calling for sealed proposals shall be published in such newspaper or newspapers of such general circulation as the board shall designate for a period of not less than two weeks (three issues) prior to the date of the opening of the bids. Such proposals shall be accompanied by a certified check for such amount as the board shall decide upon to guarantee compliance with the bid, and shall be opened in public at the time and place designated in the notice. The contract shall be awarded to the lowest and best responsible bidder; PROVIDED, That the board shall have authority to reject any and all bids.

[1927 c 254 § 52; RRS § 7402-52. Formerly RCW 89.24.500.]

RCW 89.30.157 Contracts with United States or any state for construction, etc.

The board shall have authority to enter into any obligation or contract authorized by law with the United States or with any state therein for the supervision of the construction, for the construction, reconstruction, betterment, extension, sale or purchase, or operation or maintenance of the necessary works for the delivery and distribution of water therefrom or for any other service furthering the objects for which said reclamation district is created under the provisions of the law of the state of Washington or of the United States and all amendments or extensions thereof and the rules and regulations established thereunder.

[1927 c 254 § 53; RRS § 7402-53. Formerly RCW 89.24.530.]

RCW 89.30.160 Contracts with United States or state of Washington--Assumption of control or management.

Reclamation districts created under this chapter shall have authority to enter into contracts with the state of Washington or the United States under any act of congress for the assumption of the control and management of the works for such period as may be designated in the contract.

[1933 c 149 § 9; 1927 c 254 § 54; RRS § 7402-54. Formerly RCW 89.24.540.]

RCW 89.30.163 Contracts with United States or state of Washington--Bonds as payment or security--Levy for interest or payment.

In case a contract has been or shall be hereafter made between the district and the state of Washington and/or the United States as herein provided, bonds of any general improvement district or of any divisional district herein authorized, may be deposited with the state of Washington and/or the United States as payment or as security for future payment at not less than ninety percent of the par value, the interest on said bonds to be provided for by assessment and levy as in the case of bonds of the district sold to private persons and regularly paid to the state of Washington and/or the United States to be applied as provided in such contract and if bonds of the district are not so deposited it shall be the duty of the board of directors to include as part of any levy or assessment against the lands of any general improvement district or of any divisional district concerned, an amount sufficient to meet each year all payments accruing under the terms of any such contract.

[1933 c 149 § 10; 1927 c 254 § 55; RRS § 7402-55. Formerly RCW 89.24.550.]

RCW 89.30.166 Contracts with United States or state of Washington--Submission of contracts to electors.

No contract, however, providing for the levy of such assessments shall be entered into with the state of Washington or the United States as above provided unless a proposition of entering into such a contract shall have first been submitted to the electors of the general

improvement district or divisional district concerned, and by said electors approved.

[1927 c 254 § 56; RRS § 7402-56. Formerly RCW 89.24.560.]

RCW 89.30.169 Contracts with United States or state of Washington--Election procedure.

Elections held for the purpose of approving a contract with the state of Washington or the United States as herein provided, shall be called, noticed, conducted and canvassed in the same manner and with the same force and effect as in the case of bond elections held in general improvement districts or in divisional districts as authorized in this chapter.

[1927 c 254 § 57; RRS § 7402-57. Formerly RCW 89.24.570.]

RCW 89.30.172 Contracts with United States or state of Washington--Liability of district for improvement and divisional district obligations.

The reclamation district shall not be liable under any contract creating an obligation chargeable against the lands of any general improvement district or of any divisional district authorized herein unless such liability is specifically stated in such contract.

[1927 c 254 § 58; RRS § 7402-58. Formerly RCW 89.24.580.]

RCW 89.30.175 Drainage system--Authorization--Notice--Hearing.

Whenever in the judgment of the reclamation district board a system of drainage for any lands included in the operation of any general improvement or divisional district therein will be of special benefit to the lands of the general improvement or divisional district as a whole, it shall pass a resolution to that effect and call a further meeting of the board to determine the question. Notice of said meeting shall be given by the secretary for the same length of time and in the same manner as required by law for the meeting of the commission to hear the petition for the organization of the reclamation district. At the time and place mentioned in the notice the board shall meet, hear such evidence as shall be presented, and fully determine the matter by resolution, which said resolution shall be final and conclusive upon all persons as to the benefit of said system of drainage to the lands in the district.

[1927 c 254 § 59; RRS § 7402-59. Formerly RCW 89.24.020.]

RCW 89.30.178 Drainage system--Powers.

Upon the passing of said resolution, the district shall in all respects have the same power and authority as is now or may hereafter be conferred respecting irrigation, and all powers in this chapter conferred upon the reclamation district with respect to irrigation shall be construed to include drainage in conjunction therewith as herein provided.

[1927 c 254 § 60; RRS § 7402-60. Formerly RCW 89.24.030.]

RCW 89.30.181 Drainage system--Benefit to public road or city sewer system--Assessment.

Whenever any drainage improvement constructed under the provisions of this chapter results in benefit to the whole or any part of a public road, road bed or track thereof, or will facilitate the construction or maintenance of any sewer system in any city or town, the state, county, city, town or subdivision or any of them responsible for the maintenance of said public road, or sewer, shall be liable for assessment for the cost and maintenance of such drainage improvement.

[1927 c 254 § 61; RRS § 7402-61. Formerly RCW 89.24.040.]

RCW 89.30.184 Eminent domain--Authorized.

The taking and damaging of property or rights therein or thereto by a reclamation district to construct an improvement or to fully carry out the purposes of its organization are hereby declared to be for a public use, and any district organized under the provisions of this chapter, shall have and exercise the power of eminent domain to acquire any property or rights therein or thereto either inside or outside the operation of the district and outside the state of Washington if necessary, for the use of the district.

[1927 c 254 § 62; RRS § 7402-62. Formerly RCW 89.22.800.]

RCW 89.30.187 Eminent domain--Procedure.

Reclamation districts exercising the power of eminent domain shall proceed in the name of the district in the manner provided by law for the appropriation of real property or of rights therein or thereto, by private corporations, except as otherwise expressly provided herein.

[1927 c 254 § 63; RRS § 7402-63. Formerly RCW 89.22.810.]

RCW 89.30.190 Eminent domain--Joinder, consolidation of actions--Separate verdicts.

The district may at its option unite in a single action proceedings to condemn, for its use, property which is held by separate owners. Two or more condemnation suits instituted separately may also, in the discretion of the court, be consolidated upon motion of any interested party, into a single action. In such cases, the jury shall render separate verdicts for the different tracts of land.

[1927 c 254 § 64; RRS § 7402-64. Formerly RCW 89.22.820.]

RCW 89.30.193 Eminent domain--Damages and benefits--Judgment when damages exceed benefits, costs.

The jury, or the court if the jury be waived, in such condemnation proceedings shall find

and return a verdict for the amount of damages sustained: PROVIDED, That the court or jury, in determining the amount of damages, shall take into consideration the special benefits, if any, that will accrue to the property damaged by reason of the improvement for which the land is sought to be condemned, and shall make special findings in the verdict of the gross amount of damages to be sustained and the gross amount of special benefits that will accrue. If it shall appear by the verdict or findings, that the gross damages exceed said gross special benefits, judgment shall be entered against the district, and in favor of the owner or owners of the property damaged, in the amount of the excess of damages over said special benefits, and for the costs of the proceedings, and upon payment of the judgment to the clerk of the court for the owner or owners, a decree of appropriation shall be entered, vesting the title to the property appropriated in the district.

[1927 c 254 § 65; RRS § 7402-65. Formerly RCW 89.22.830.]

RCW 89.30.196 Eminent domain--Damages and benefits--Judgment for costs when benefits equal or exceed damages.

If it shall appear by the verdict that the gross special benefits equal or exceed the gross damages, judgment shall be entered against the district and in favor of the owner or owners for the costs only, and upon payment of the judgment for costs a decree of appropriation shall be entered, vesting the title to the property in the district.

[1927 c 254 § 66; RRS § 7402-66. Formerly RCW 89.22.840.]

RCW 89.30.199 Eminent domain--Levy on uncondemned lands unaffected.

If the damages found in any condemnation proceedings are to be paid for from funds of the reclamation district, no finding of the jury or court as to benefits or damages shall in any manner abridge the right of the district to levy and collect taxes for district purposes against the uncondemned lands situated within the reclamation district.

[1927 c 254 § 67; RRS § 7402-67. Formerly RCW 89.22.850.]

RCW 89.30.202 Eminent domain--Verdict and findings binding as to levy.

If the damages found in any condemnation proceedings are to be paid for from special assessments levied in behalf of any general improvement or divisional district, the verdict and findings of the court or jury as to damages and benefits shall be binding upon the board of directors of the district in their levy of assessments to pay the cost of the system or improvements on behalf of which the condemnation was had, as herein provided.

[1927 c 254 § 68; RRS § 7402-68. Formerly RCW 89.22.860.]

RCW 89.30.205 Eminent domain--Damages applied pro tanto to satisfy levies.

The damages thus allowed but not paid shall be applied pro tanto to the satisfaction of the

levies made for such construction costs upon the lands on account of which the damages were awarded: PROVIDED, That nothing herein contained shall be construed to prevent the district from assessing the remaining lands of the owner or owners, so damaged, for deficiencies on account of the principal and interest on bonds and for other benefits not considered by the jury in the condemnation proceedings.

[1927 c 254 § 69; RRS § 7402-69. Formerly RCW 89.22.870.]

RCW 89.30.208 Eminent domain--Title acquired.

The title acquired by the reclamation district in condemnation proceedings shall be the fee simple title or such lesser estate as shall be designated in the decree of appropriation and in case such proceedings are brought in behalf of any general improvement or divisional district, the reclamation district shall hold title to lands so acquired as trustee for said general improvement or divisional district as the case may be.

[1927 c 254 § 70; RRS § 7402-70. Formerly RCW 89.22.880.]

RCW 89.30.211 Right of entry to make surveys, etc.

The reclamation district board and its agents and employees shall have the right to enter upon any land, to make surveys and may locate the necessary irrigation works and the line for canal or canals and the necessary branches for the same or for necessary transmission power lines on any lands which may be deemed necessary for such location.

[1933 c 149 § 11; 1927 c 254 § 71; RRS § 7402-71. Formerly RCW 89.20.350.]

RCW 89.30.214 Right to construct across streams, highways, railways, etc.--Duty to restore.

The board of directors of any reclamation district authorized under this chapter, shall have power to construct district works across any stream of water, water course, street, avenue, highway, railway, canal, ditch or flume which works may intersect or cross in such manner as to afford security for life and property, but said board shall restore the same when so crossed or intersected to its former state as near as may be or in a sufficient manner not to have impaired unnecessarily its usefulness.

[1933 c 149 § 12; 1929 c 254 § 72; RRS § 7402-72. Formerly RCW 89.20.360.]

RCW 89.30.217 Right to construct across streams, highways, railways, etc.--Railroads to cooperate.

Every company whose railroad shall be intersected or crossed by district works shall unite with said board in forming said intersections and crossings and shall grant the privileges aforesaid.

[1927 c 254 § 73; RRS § 7402-73. Formerly RCW 89.20.370.]

RCW 89.30.220 Right to construct across streams, highways, railways, etc.--Disagreements, how determined.

If such railroad company and said board or the owners or controllers of said property, thing or franchise so to be crossed, cannot agree upon the amount to be paid therefor or the points or manner of said crossings or intersections, the same shall be ascertained and determined in all respects as herein provided for the taking of land under the power of eminent domain.

[1927 c 254 § 74; RRS § 7402-74. Formerly RCW 89.20.380.]

RCW 89.30.223 Right-of-way on state lands.

The right-of-way is hereby given, dedicated and set apart to locate construction and maintenance works over and through any of the lands which are now or may be the property of the state of Washington.

[1927 c 254 § 75; RRS § 7402-75. Formerly RCW 89.20.390.]

RCW 89.30.226 Board of directors--Composition.

The affairs of the district shall be managed by a board of directors composed of a number of qualified resident electors of the district equal to the number of director districts contained in said reclamation district.

[1927 c 254 § 76; RRS § 7402-76. Formerly RCW 89.22.020, part.]

RCW 89.30.229 Board of directors--Term of office.

Except as herein otherwise provided, the term of the office of director shall be six years from and after the second Monday in January next succeeding his election.

[1927 c 254 § 77; RRS § 7402-77. Formerly RCW 89.22.050, part.]

RCW 89.30.232 Director districts.

The county board at the time of making the order creating a reclamation district under the provisions of this chapter, shall divide the territory of the reclamation district into regional divisions to be known as "director districts".

[1927 c 254 § 78; RRS § 7402-78. Formerly RCW 89.22.010, part.]

RCW 89.30.235 Director districts--Geographical boundaries--Designation.

All the territory of each county included within the boundaries of the reclamation district

shall constitute a director district which shall be designated by the name of the county in which it is located.

[1927 c 254 § 79; RRS § 7402-79. Formerly RCW 89.22.010, part.]

RCW 89.30.238 First board--Appointment.

The county board of the county in which each director district is located shall within ten days after receipt of the order creating the reclamation district appoint and certify to the county board of the county in which the reclamation district was affected, the appointment of a resident director from said director district to act as a member of the first board of directors of said reclamation district.

[1927 c 254 § 80; RRS § 7402-80. Formerly RCW 89.22.030, part.]

RCW 89.30.241 First board--Term.

The first members of the district board so appointed shall hold office until their successors have been elected at the time of the next general state and county election, and have been qualified.

[1927 c 254 § 81; RRS § 7402-81. Formerly RCW 89.22.030, part.]

RCW 89.30.244 First directors--Election.

At the time of the next general state and county election, an election shall be held in each of the director districts in the reclamation district for the purpose of electing directors of the district.

[1927 c 254 § 82; RRS § 7402-82. Formerly RCW 89.22.600.]

RCW 89.30.247 First directors--Nominations.

Candidates for the office of district director shall be nominated in the manner herein provided for such nominations.

[1927 c 254 § 83; RRS § 7402-83.]

RCW 89.30.250 First directors--Terms.

The terms of the first directors of the district to be elected shall be determined in relation to the amount of the taxable wealth in their respective director districts. The candidates of the wealthiest one-third of the total number of director districts shall serve for a term of six years; the candidates of the next wealthiest one-third of the total number of director districts shall serve for a term of four years; the candidates of the next wealthiest one-third or lesser number of the total number of director districts shall serve for a term of two years.

[1933 c 149 § 13; 1927 c 254 § 84; RRS § 7402-84. Formerly RCW 89.22.040.]

RCW 89.30.253 Directors--Term.

After the first terms have been served, all directors shall serve for a term of six years.

[1927 c 254 § 85; RRS § 7402-85. Formerly RCW 89.22.050, part.]

RCW 89.30.256 Directors--Vacancies.

In case of any vacancy occurring in the office of director, such vacancy shall be filled by appointment of a resident elector of the director district represented by the former incumbent by the board of directors of the reclamation district, and the person so appointed shall serve until the time of the next general state and county election when the vacancy shall be filled for the remainder of the unexpired term by an election in the director district concerned.

[1927 c 254 § 86; RRS § 7402-86. Formerly RCW 89.22.070.]

RCW 89.30.259 Directors--Oath--Bond.

Each director shall take and subscribe an official oath for the faithful discharge of the duties of his office and shall execute an official bond to the district in the sum of twenty-five hundred dollars conditioned for the faithful discharge of his office, which bond shall be approved by the judge of the superior court of the county where the organization of the district was effected, and said oath and bond shall be recorded in the office of the clerk of the superior court and filed with the secretary of the district.

[1927 c 254 § 87; RRS § 7402-87. Formerly RCW 89.22.060.]

RCW 89.30.262 Secretary's oath and bond.

The secretary of the district shall take and subscribe a written oath of office and execute an official bond in the sum of not less than twenty-five hundred dollars to be fixed by the board of directors, and said bond shall be approved and filed as in the case of the bond of a director.

[1927 c 254 § 88; RRS § 7402-88. Formerly RCW 89.22.290.]

RCW 89.30.265 Additional official bonds when fiscal agent of United States.

In case any district authorized in this chapter is appointed fiscal agent of the United States or is authorized by the United States in connection with any irrigation project in which the United States is interested to make collections of money for or on behalf of the United States, such secretary and each such director and the county treasurer of the county where the organization of the district was effected shall each execute a further additional official bond in such sum respectively as the secretary of the interior may require conditioned for the faithful

discharge of the duties of his respective office and the faithful discharge by the district of its duties as fiscal or other agent of the United States in such appointment or authorization; such additional bonds to be approved, recorded, filed and paid for as herein provided for other official bonds.

[1927 c 254 § 89; RRS § 7402-89. Formerly RCW 89.22.300.]

RCW 89.30.268 Additional official bonds when fiscal agent of United States--Suit on.

Any such additional bonds required by the secretary of interior as above provided may be sued upon by the United States or any person injured by the failure of such officer or the district to fully, promptly and completely perform their respective duties.

[1927 c 254 § 90; RRS § 7402-90. Formerly RCW 89.22.310.]

RCW 89.30.271 Official bonds, cost of.

All official bonds executed by district officers under the provisions of this chapter shall be secured at the cost of the district.

[1927 c 254 § 91; RRS § 7402-91. Formerly RCW 89.22.320.]

RCW 89.30.274 Directors--Organization--President, secretary.

The directors of the reclamation district shall organize as a board and shall elect a president from their number and appoint a secretary who shall be secretary of the district and who shall keep a record of the proceedings of the board and shall have custody of the official records of the district.

[1927 c 254 § 92; RRS § 7402-92. Formerly RCW 89.22.080 and 89.22.280.]

RCW 89.30.277 District office.

The office of the directors and principal place of business of the reclamation district shall be some place in the reclamation district to be designated by the directors.

[1927 c 254 § 93; RRS § 7402-93. Formerly RCW 89.22.090.]

RCW 89.30.280 District office--Change of location.

Said office and official place of business may be changed by passing a resolution to that effect at a previous meeting of the board entered in the minutes thereof and by posting a notice of the same in a conspicuous public place at or near the place of business which is to be changed at least ten days prior thereto, and by the previous posting of a copy of said notice for the same length of time at or near the new location of the office.

[1927 c 254 § 94; RRS § 7402-94. Formerly RCW 89.22.100.]

RCW 89.30.283 Directors--Regular meetings, change of day.

The directors shall hold a regular monthly meeting at their office on such day in each month as the board shall designate in their bylaws and may adjourn any meeting from time to time as may be required for the proper transaction of business; PROVIDED, That the day of the regular monthly meeting cannot be changed except in the manner prescribed herein for changing the place of business of the district.

[1927 c 254 § 95; RRS 7402-95. Formerly RCW 89.22.110.]

RCW 89.30.286 Directors--Special meetings--Notice--Business permissible.

Special meetings of the board may be called at any time by order of a majority of the directors. Any member not joining in said order shall be given at least a three days' notice of such meeting, unless the same is waived in writing, which notice shall also specify the business to be transacted and the board at such special meetings shall have no authority to transact any business other than that specified in the notice, unless the transaction of any other business is agreed to in writing by all the members of the board.

[1927 c 254 § 96; RRS § 7402-96. Formerly RCW 89.22.120.]

RCW 89.30.289 Directors--Meetings and records public.

All meetings of the board of directors shall be public. All records of the board shall be open for the inspection of any elector of the district during business hours of the day in which any meeting of the board is held.

[1927 c 254 § 97; RRS § 7402-97. Formerly RCW 89.22.130.]

Notes:

Meetings, minutes of governmental bodies: Chapter 42.32 RCW.

RCW 89.30.292 Directors--Quorum--Action by majority.

A majority of the directors shall constitute a quorum for the transaction of business and in all matters requiring action by the board, there shall be a concurrence of at least a majority of the directors.

[1927 c 254 § 98; RRS § 7402-98. Formerly RCW 89.22.180, part.]

RCW 89.30.295 Directors--Seal, bylaws, rules.

The board shall have the power and it shall be its duty to adopt a seal of the reclamation district and to establish equitable bylaws, rules and regulations for the government and management of the affairs of the district. The bylaws, rules and regulations must be printed in convenient form for distribution in the district.

[1927 c 254 § 99; RRS § 7402-99. Formerly RCW 89.22.180, part.]

RCW 89.30.298 Compensation of directors, officers, employees.

The members of the board of directors shall each receive not to exceed five dollars per day in attending the meetings, to be determined by said board, and such compensation, not exceeding five dollars per day, for other services rendered the district as shall be fixed by resolution adopted by vote of the directors and entered in the minutes of their proceedings, and in addition thereto, said directors shall receive necessary expenses in attending meetings or when otherwise engaged in district business. The board shall fix the compensation to be paid to the secretary and all other officers, agents and employees of the district.

[1927 c 254 § 100; RRS § 7402-100. Formerly RCW 89.22.140.]

RCW 89.30.301 Interest in contracts prohibited--Penalty.

No director or any other officer named in this chapter shall in any manner be interested, directly or indirectly in any contract awarded or to be awarded by the board, or in the profits to be derived therefrom; and for any violation of this provision, such officer shall be deemed guilty of a misdemeanor, and such conviction shall work a forfeiture of his office, and he shall be punished by a fine not exceeding five hundred dollars or by imprisonment in the county jail not exceeding six months, or by both fine and imprisonment: PROVIDED, That nothing in this section contained shall be construed to prevent any district officer from being employed by the district as a day laborer.

[1927 c 254 § 101; RRS § 7402-101. Formerly RCW 89.22.150.]

RCW 89.30.304 Delivery of records, etc., to successor.

Every person, upon the expiration or sooner termination of his term of office as an officer of the district, shall immediately turn over and deliver, under oath, to his successor in office, all records, books, papers and other property under his control and belonging to such office. In case of the death of any officer, his legal representative shall turn over and deliver such records, books, papers and other property to the successor in office of such deceased person.

[1927 c 254 § 102; RRS § 7402-102. Formerly RCW 89.22.160.]

RCW 89.30.307 Employees on termination to deliver records to board--Penalty.

Every person hired by the district and having in his custody or under his control, in connection with his contract of hire, any records, books, papers or other property belonging to the district shall immediately upon the expiration of his services, turn over and deliver, under oath, to the district board or any member thereof, all such records, books, papers or other property. Any person violating any of the provisions of this section shall be guilty of a

misdemeanor.

[1927 c 254 § 103; RRS § 7402-103. Formerly RCW 89.22.170.]

RCW 89.30.310 County treasurer is ex officio district treasurer.

The county treasurer of the county in which the organization of the reclamation district was effected shall be and is hereby constituted ex officio district treasurer of said district and of any general improvement district or divisional district organized therein.

[1927 c 254 § 104; RRS § 7402-104. Formerly RCW 89.22.400.]

RCW 89.30.313 Liability of county treasurers.

Any county treasurer collecting or handling funds of the district shall be liable upon his official bond and to criminal prosecution for malfeasance, misfeasance or nonfeasance in office relative to any of his duties prescribed herein.

[1927 c 254 § 105; RRS § 7402-105. Formerly RCW 89.22.470.]

RCW 89.30.316 County treasurers to collect assessments.

It shall be the duty of the county treasurer of each county in which lands of the district are located to collect and receipt for all assessments and taxes levied as in this chapter provided, and he shall account to the district for all interest received on such funds from any public depositary with which the same may be deposited.

[1927 c 254 § 106; RRS § 7402-106. Formerly RCW 89.22.420.]

RCW 89.30.319 Funds to be deposited with county treasurer.

There shall be deposited with the county treasurer of the county in which the organization of the reclamation district was effected, all sums collected for and on account of taxes levied by the reclamation district, also all sums collected by tolls, regular annual assessments or voted special assessments, all proceeds from bond sales and all other funds belonging to the reclamation district or collected in behalf of any general improvement district or divisional district within the reclamation district, and all said funds shall be placed by the county treasurer in the appropriate fund of the district.

[1927 c 254 § 107; RRS § 7402-107. Formerly RCW 89.22.410.]

RCW 89.30.322 Claims against district.

Any claim against the district shall be presented to the district board for allowance or rejection. Upon allowance the claim shall be attached to a voucher verified by the claimant or his agent and approved by the president and countersigned by the secretary and directed to the

county auditor of the county in which the organization of the reclamation district was effected, for the issuance of a warrant against the proper fund of the district in payment of said claim.

[1927 c 254 § 108; RRS § 7402-108. Formerly RCW 89.20.060.]

RCW 89.30.325 Disbursement of funds by county treasurer.

Said county treasurer shall pay out the moneys received or deposited with him or any portion thereof upon warrants issued by the county auditor against the proper funds of the district except the sums to be paid out of the bond fund for principal and interest payments on bonds.

[1983 c 167 § 249; 1927 c 254 § 109; RRS § 7402-109. Formerly RCW 89.22.450.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.328 Treasurer's monthly report.

The said treasurer shall report in writing during the first week in each month to the board of directors of the district the amount of money held by him, the amount in each fund, the amount of receipts for the month preceding in each fund and the amount or amounts paid out of each fund, and said report shall be filed with the secretary of the district.

[1927 c 254 § 110; RRS § 7402-110. Formerly RCW 89.22.440.]

RCW 89.30.331 Secretary's monthly report of expenditures.

The secretary shall also report to the board in writing during the first week in each month, the amount and items of expenditures during the preceding month and said report shall be filed in the office of the board.

[1927 c 254 § 111; RRS § 7402-111. Formerly RCW 89.22.330.]

RCW 89.30.334 Elections--When general held.

General elections may be held in the reclamation district at the same time that general state and county elections are held to determine any proposition that may be legally submitted to the electors.

[1927 c 254 § 112; RRS § 7402-112. Formerly RCW 89.22.570.]

RCW 89.30.337 Elections--When special held.

Special elections may be held at any time upon resolution of the district board.

[1927 c 254 § 113; RRS § 7402-113. Formerly RCW 89.22.580.]

RCW 89.30.340 Elections--How noticed and conducted.

Notice of any general or special reclamation district election held under the provisions of this chapter shall be given by the same officials in the same manner and for the same length of time, and said election shall be provided for, held and conducted by the same officials and the results thereof determined by the same officials in the same manner and with the same force and effect as nearly as may be as that provided by the general laws of the state of Washington relating to state and county elections.

[1927 c 254 § 114; RRS § 7402-114. Formerly RCW 89.22.590.]

RCW 89.30.343 Elections--Voting precincts.

All county voting precincts lying wholly within the reclamation district shall also constitute the voting precincts of such district. In any instance where the county voting precinct lies only partly within the district, that part of the county voting precinct lying within the reclamation district shall constitute the voting precinct of such district.

[1927 c 254 § 115; RRS § 7402-115. Formerly RCW 89.22.660.]

RCW 89.30.346 Elections--Polling places.

The polling places for the county voting precincts shall also be the polling places for all voting precincts of the reclamation district, which coincide with or are a part of said county voting precincts.

[1927 c 254 § 116; RRS § 7402-116. Formerly RCW 89.22.670.]

RCW 89.30.349 Elections--Polls outside district precinct.

No reclamation district election, otherwise regular, shall be invalid by reason of the fact that some of the polling places for said election were located outside the district voting precinct.

[1927 c 254 § 117; RRS § 7402-117. Formerly RCW 89.22.680.]

RCW 89.30.352 Elections--List of registered voters.

The registration clerk of any county voting precinct, partially included in a reclamation district voting precinct, is hereby authorized and it shall be his duty to prepare and certify at the expense of the district a poll list of all registered voters of said reclamation district voting precinct and to attach the same to the poll books for his county voting precinct.

[1927 c 254 § 118; RRS § 7402-118. Formerly RCW 89.22.690.]

RCW 89.30.355 Elections--Certification of propositions.

At least thirty days prior to any general district election, the secretary of the reclamation district shall certify to the county auditor of each county in which the election is to be held, any

proposition to be voted on in such precincts.

[1927 c 254 § 119; RRS § 7402-119. Formerly RCW 89.22.710.]

RCW 89.30.358 Elections--Ballots to be separate.

The reclamation district ballot for any district election shall be separate from that for any other election held at the same time and place and shall be printed by the county auditor of each county concerned.

[1927 c 254 § 120; RRS § 7402-120. Formerly RCW 89.22.720.]

RCW 89.30.361 Elections--Checking names of voters against registration list.

In any case where the reclamation district voting precinct includes only part of the county voting precinct, the precinct election officials for said precinct shall check the names of the electors offering to vote the district election against the registered poll list attached to the registration book, and any said elector whose name appears on said poll list shall receive a district ballot and shall be entitled to vote at said district election.

[1927 c 254 § 121; RRS § 7402-121. Formerly RCW 89.22.700.]

RCW 89.30.364 Elections--Returns--Canvassing boards.

Precinct election officials shall make return of reclamation district elections to their respective county canvassing boards, which boards are hereby constituted canvassing boards for all district voting precincts in their respective counties.

[1927 c 254 § 122; RRS § 7402-122. Formerly RCW 89.22.730.]

RCW 89.30.367 Elections--Abstract of result.

Immediately upon conclusion of the canvass of the returns of the reclamation district election held in the precincts located in his county, the county auditor shall mail to the chairman of said district board, an abstract of the result of said district election in his county.

[1927 c 254 § 123; RRS § 7402-123. Formerly RCW 89.22.740, part.]

RCW 89.30.370 Elections--District board to tabulate abstracts and declare result.

Upon receipt of all the required abstracts of any said reclamation district election, the district board shall meet and tabulate the same, and by resolution declare the result of the district election.

[1927 c 254 § 124; RRS § 7402-124. Formerly RCW 89.22.740, part.]

RCW 89.30.373 Director district to be represented on board.

Each director district shall be entitled to representation on the reclamation district board.

[1927 c 254 § 125; RRS § 7402-125. Formerly RCW 89.22.020, part.]

RCW 89.30.376 Election of subsequent directors.

At the time of the general state and county election next prior to the expiration of the term of office of any director representing a director district on the reclamation district board, a candidate for such position shall be elected from such director district by the electors of such district.

[1927 c 254 § 126; RRS § 7402-126. Formerly RCW 89.22.610.]

RCW 89.30.379 Director district elections.

Director district elections shall be provided for, noticed, conducted, canvassed and abstracts of the returns mailed to the reclamation district board, by the same respective officials and in the same manner substantially, the voters thereat shall have the same qualifications and shall vote at the same respective polling places, as that provided herein for general reclamation district elections held in said director districts.

[1927 c 254 § 127; RRS § 7402-127. Formerly RCW 89.22.640.]

RCW 89.30.382 Declaration of candidacy for board--Fee.

Any qualified resident elector of any director district which is entitled at that time to elect a candidate for the office of reclamation district director may become a candidate for such office by filing, at least thirty days prior to the election, his declaration of candidacy with the county auditor of his county and by paying a fee of one dollar for said filing.

[1927 c 254 § 128; RRS § 7402-128. Formerly RCW 89.22.620.]

RCW 89.30.385 Ballots for director.

The ballots for the election of any reclamation district director shall contain the names of all candidates for such office, who have filed and paid the fee for their respective declarations as aforesaid.

[1927 c 254 § 129; RRS § 7402-129. Formerly RCW 89.22.630.]

RCW 89.30.388 District elections--Primary law not to apply.

The provisions of the law of the state relating to primary elections shall not apply to district elections authorized in this chapter.

[1927 c 254 § 130; RRS § 7402-130.]

RCW 89.30.391 Annual tax--Authorization.

For the purpose of raising revenue for any of the purposes of the reclamation district, an annual tax shall be levied on all the taxable real and personal property within the district: PROVIDED, That no such tax shall be levied without the approval of the electors of said district at a general election, or at a special election called for that purpose.

[1933 c 149 § 14; 1927 c 254 § 131; RRS § 7402-131. Formerly RCW 89.26.010.]

RCW 89.30.394 Annual tax--How equalized and levied.

Said taxes shall be assessed by the county assessors of each county in which any land within the reclamation district is situated, the valuations of the property assessed shall be equalized by the board of equalization of each said respective county, and the levy made on estimates furnished by the district board, by the board of county commissioners of each said respective county, at the same time general state and county taxes are assessed, property values equalized and taxes levied respectively.

[1927 c 254 § 132; RRS § 7402-132. Formerly RCW 89.26.020.]

RCW 89.30.397 Annual tax--How collected.

Taxes so levied shall become a part of the general tax roll of the county and shall be collected and the property charged therewith sold in the same manner, at the same time, with the same penalties attached in case of delinquency, as the general state and county tax, and the proceeds thereof credited to the reclamation district in the office of the county treasurer of the county in which the organization of the reclamation district was effected, as herein provided.

[1927 c 254 § 133; RRS § 7402-133. Formerly RCW 89.26.030.]

RCW 89.30.400 Debt limit--General.

Reclamation districts created under the provisions of this chapter are hereby authorized and empowered to contract indebtedness for district purposes in any manner, when they deem it advisable, not exceeding an amount, together with the existing nonvoter approved indebtedness of such district, of three-fourths of one percent of the value of the taxable property in such district, as the term "value of the taxable property" is defined in RCW 39.36.015.

[1984 c 186 § 63; 1970 ex.s. c 42 § 38; 1927 c 254 § 134; RRS § 7402-134. Formerly RCW 89.26.060.]

Notes:

Purpose--1984 c 186: See note following RCW 39.46.110.

Severability--Effective date--1970 ex.s. c 42: See notes following RCW 39.36.015.

RCW 89.30.403 Exceeding debt limit--Procedure.

Such reclamation districts may contract indebtedness for strictly district purposes in excess of the amount specified in the preceding section, but not exceeding in amount, together with existing indebtedness, two and one-half percent of the value of the taxable property, as the term "value of the taxable property" is defined in RCW 39.36.015, whenever three-fifths of the voters therein voting at an election held for that purpose assent thereto. Elections shall be held as provided in RCW 39.36.050.

[1984 c 186 § 64; 1970 ex.s. c 42 § 39; 1927 c 254 § 135; RRS § 7402-135. Formerly RCW 89.26.070.]

Notes:

Purpose--1984 c 186: See note following RCW 39.46.110.

Severability--Effective date--1970 ex.s. c 42: See notes following RCW 39.36.015.

RCW 89.30.412 General obligation bonds--Authorized.

The reclamation district board shall have authority to evidence district indebtedness by the issuance and sale of negotiable general obligation bonds of the district. Such bonds shall be issued and sold in accordance with chapter 39.46 RCW.

[1984 c 186 § 65; 1983 c 167 § 250; 1927 c 254 § 138; RRS § 7402-138. Formerly RCW 89.26.200.]

Notes:

Purpose--1984 c 186: See note following RCW 39.46.110.

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.427 Special fund from fixed income--Bonds payable from special fund--Contract to purchase or lease electricity--Powers of reclamation district conferred.

(1) In any instance where the district, general improvement or divisional district is selling, renting or leasing water or electric energy under the provisions of this chapter and there is reasonable certainty of a permanent fixed income from this source, the district board shall have authority to create a special fund derived from a fixed proportion of the gross income thus obtained and to issue bonds of the district payable from such special fund and to sell the same to raise revenue for the payment or amortization of the cost of the construction and/or the operation and maintenance of the reclamation district or general improvement or divisional district works and for such other purposes as the state of Washington and/or the United States may require: PROVIDED, That the state of Washington may, through the director of ecology, enter into a contract with the reclamation district, improvement or divisional district or districts or the United States to purchase, rent or lease and to sell or resell and/or distribute all or any part of the electric energy developed or to be developed at the reclamation, improvement or divisional district works at a price sufficient to amortize the cost of power development over a period of fifty years after the completion of such power development and to provide a surplus sufficient to reduce the cost of reclaiming the lands of the district or districts within economic limits: AND PROVIDED FURTHER, That no contract or contracts as in this section provided shall be finally consummated or become binding in any way whatsoever until the legislature of the state of

Washington in special or regular session shall approve the same, and provided further in such sale and/or distribution of power by the director of ecology preference in the purchase and/or distribution thereof shall be given to municipal corporations and cooperative associations: AND PROVIDED FURTHER, That general improvement and divisional districts shall have (in addition to the powers granted them in chapter 254 of the Session Laws of 1927 and in this act) the same powers as are given to the reclamation districts under RCW 89.30.007.

(2) Such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 254; 1933 c 149 § 15; 1927 c 254 § 143; RRS § 7402-143. Formerly RCW 89.24.270, 89.24.590 and 89.26.250.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.430 Special fund from fixed income--Contents--Pledge of income--Not district obligation.

Bonds payable from such special fund shall not be an obligation of the reclamation district and they shall state on their face that they are payable solely from a special fund derived from a certain fixed proportion (naming it) of the gross income derived by the district from the sale, rent or lease of water or power, as the case may be, and such fixed proportion of such gross income shall be irrevocably devoted to the payment of such bonds until the same are fully paid.

[1927 c 254 § 144; RRS § 7402-144. Formerly RCW 89.26.260.]

RCW 89.30.433 Special fund from fixed income--Maturity--Form--Interest rates.

Said bonds shall mature in series amortized in a definite schedule during a period not to exceed sixty years from the date of their issuance, shall be in such denominations and form including bearer bonds or registered bonds as provided in RCW 39.46.030, and shall be payable, with annual or semiannual interest at a rate or rates the board shall provide: PROVIDED, That such bonds may also be issued in accordance with chapter 39.46 RCW.

[1983 c 167 § 255; 1981 c 156 § 33; 1933 c 149 § 16; 1927 c 254 § 145; RRS § 7402-145. Formerly RCW 89.26.270.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.436 General improvement districts--Authorized.

In any instance where the construction, reconstruction, betterment or extension of power and/or irrigation works or the acquisition of property and rights therein appropriate for the purpose of carrying out the provisions of this chapter, will specially benefit any or all the lands within the reclamation district susceptible of irrigation, the district board shall have authority to organize said lands into a general improvement district and to provide for the levy and collection of special assessments against said lands to raise revenue in support of any or all of said purposes.

[1933 c 149 § 17; 1927 c 254 § 146; RRS § 7402-146. Formerly RCW 89.24.050.]

RCW 89.30.439 General improvement districts--Resolution, survey and investigation.

For the purpose of organizing such an improvement district, the district board shall pass a resolution outlining in general terms the proposed improvement to be constructed or property or rights to be acquired, finding that the same will be of special benefit to any or all the lands susceptible of irrigation within the reclamation district, and ordering a survey and investigation with respect to the matter.

[1927 c 254 § 147; RRS § 7402-147. Formerly RCW 89.24.060.]

RCW 89.30.442 General improvement districts--Cost of survey and investigation--Limitation of levy.

The cost of making said survey and investigation shall be paid from any funds available for the purpose in the treasury of the reclamation district; PROVIDED, That the annual tax levy made by the reclamation district for such purpose shall not exceed one mill in any year.

[1927 c 254 § 148; RRS § 7402-148. Formerly RCW 89.24.070.]

RCW 89.30.445 General improvement districts--Board may make survey and investigation.

The district board shall have full authority to make such survey and investigation as in its judgment shall be necessary to obtain reliable information upon which to determine whether the proposed improvement shall be made or property or rights acquired, and for this purpose the district board shall employ such services of every nature as may be required.

[1927 c 254 § 149; RRS § 7402-149. Formerly RCW 89.24.080.]

RCW 89.30.448 General improvement districts--Contract with state or United States for survey and investigation.

The district board shall also have authority to enter into contracts with the proper department of the state of Washington or the federal government, to make such survey and investigation, or any part of same or to render any other service as may be deemed advisable.

[1927 c 254 § 150; RRS § 7402-150. Formerly RCW 89.24.090.]

RCW 89.30.451 General improvement districts--Report on survey and investigation--Estimate of cost.

Upon the completion of said survey and investigation, the district board shall cause to be filed in its office a written report of the same. Said report shall specify the character of the

proposed improvement to be made, or property or rights to be acquired, shall state in reasonable detail the probable cost of same, including integral parts thereof: PROVIDED, That such estimate of the cost shall be held to be preliminary only and shall not be binding as a limit on the amount that may be expended in carrying out the proposed project. Said report shall also outline a plan for financing the proposed project, shall contain any recommendations that may be deemed advisable, and shall be identified by the signature of the secretary of the district as the official report of the survey and investigation in the proceedings to organize said improvement district.

[1927 c 254 § 151; RRS § 7402-151. Formerly RCW 89.24.100.]

RCW 89.30.454 General improvement districts--Notice for hearing on report.

The district board shall thereupon fix a time and place for a hearing on said report and shall cause notice of said hearing to be published in the same manner and for the same length of time as provided herein in case of notice of hearing on the petition to organize the reclamation district.

[1927 c 254 § 152; RRS § 7402-152. Formerly RCW 89.24.110.]

RCW 89.30.457 General improvement districts--Contents of notice for hearing.

Said notice shall state that all or part of the lands included in the reclamation district (naming it) are proposed to be organized as a general improvement district for the purpose of making a certain improvement (stating its nature generally) or acquiring certain property or rights (naming the same) as the case may be, that the lands within the proposed improvement district (where part only of the lands in the reclamation district are to be included, such part shall be described in township, ranges and where necessary in lesser legal subdivisions) are to be assessed to pay for said improvement, or property or rights therein; that a report containing further information concerning the matter is on file in the office of the board of the reclamation district and may be inspected at any time, during business hours, by any interested person; that a hearing thereon will be held (stating the time and place); that all persons interested may appear before the board at the time and place named in the notice and show cause, if any they have, why the proposed district should not be organized, the proposed project carried out, and said lands assessed for that purpose. Said notice shall be signed by the secretary of the reclamation district.

[1927 c 254 § 153; RRS § 7402-153. Formerly RCW 89.24.120.]

RCW 89.30.460 General improvement districts--Hearing--Adjournments.

On the date set for said hearing, the district board shall meet at the place designated in the notice, and if it appears that due notice of such hearing has been given, shall proceed with the hearing and may adjourn said hearing from time to time and place to place.

[1927 c 254 § 154; RRS § 7402-154. Formerly RCW 89.24.130.]

RCW 89.30.463 General improvement districts--Objections and evidence at hearing.

At said hearing, the district board shall hear all objections and receive all pertinent evidence offered and shall, in any event, receive evidence as to whether all the lands included in the proposed improvement district will be benefited by the proposed project.

[1927 c 254 § 155; RRS § 7402-155. Formerly RCW 89.24.140.]

RCW 89.30.466 General improvement districts--Change of plans.

The district board at said hearing may adopt, or for good reason, change, add to or modify the plans for the system of improvement, and shall exclude lands not benefited; said board shall have full authority to determine all the questions properly before it at said hearing.

[1927 c 254 § 156; RRS § 7402-156. Formerly RCW 89.24.150.]

RCW 89.30.469 General improvement districts--Order on approval.

If at said hearing the district board approves the plan of improvement or acquisition of property or rights therein, it shall make and enter an order to that effect, shall specify the lands that will be specially benefited by the proposed project and shall declare the improvement district duly organized under the name of general improvement district No. of reclamation district.

[1927 c 254 § 157; RRS § 7402-157. Formerly RCW 89.24.160.]

RCW 89.30.472 General improvement districts--Findings conclusive, exception.

The finding of the board that the lands included within the general improvement district will be benefited by the proposed improvement or acquisition of property or rights therein, shall be a legislative determination that such lands will be specially benefited to the extent necessary to pay in full all costs and obligations of every nature required in making and maintaining such improvement or for the acquisition of property or rights, and such determination shall be conclusive upon the courts, except for actual fraud or arbitrary action on the part of the district board when making such finding as to lands benefited.

[1927 c 254 § 158; RRS § 7402-158. Formerly RCW 89.24.170.]

RCW 89.30.475 General improvement districts--Special benefits deemed continuing.

The special benefits conferred upon the lands involved in the general improvement district by any such improvement or by the acquisition of any property or rights therein shall not be deemed to accrue at any one time but shall be deemed to be benefits continuing throughout the period of the life of the project, which render said lands subject to assessment, from year to year as herein provided, to pay for and carry out the object for which such improvement was

made or property or rights therein acquired.

[1927 c 254 § 159; RRS § 7402-159. Formerly RCW 89.24.180.]

RCW 89.30.478 General improvement districts--Powers of board--Act on behalf of improvement or divisional district not to render reclamation district liable.

The board of directors of the reclamation district shall have full authority to manage and conduct the business affairs of the general improvement district, to employ and appoint such agents, officers and employees as may be necessary and prescribe their duties, to establish reasonable bylaws, rules and regulations for the government and management of the affairs of the improvement district, and generally to perform any and all acts necessary to carry out the purpose of the general improvement district: PROVIDED, That no act done nor contract entered into by the district board for or in behalf of any improvement district or in behalf of any divisional district herein authorized, shall in any manner bind the reclamation district or render the same liable except as herein specifically provided, but such act or contract shall be chargeable exclusively to the lands of the improvement district or divisional district concerned.

[1927 c 254 § 160; RRS § 7402-160. Formerly RCW 89.24.190.]

RCW 89.30.481 Power of board as to assessments in improvement or divisional districts.

Said district board shall have authority to levy assessments as herein provided against the benefited lands included within the operation of the general improvement or divisional district for any of the objects or purposes for which the general improvement or divisional district was organized.

[1927 c 254 § 161; RRS § 7402-161. Formerly RCW 89.24.260.]

RCW 89.30.484 Divisional districts--Authorized.

For the purpose of carrying out any of the objects for which a reclamation district may be created and maintained, under the provisions of this chapter in units of development of lesser area than that contemplated in the organization of a general improvement district, the district board shall have authority to organize the lands susceptible of irrigation in one or more of such units of development, into divisional districts.

[1927 c 254 § 162; RRS § 7402-162. Formerly RCW 89.24.200.]

RCW 89.30.487 Divisional districts--Powers of board, officers and electors.

All the powers which the district board, other officers and the electors therein, now or shall hereafter have under the provisions of this chapter to organize, manage, finance and operate a general improvement district, said board, other officers and said electors, shall have to

organize, manage, finance and operate divisional districts, and such divisional districts may be organized, managed, financed and operated to develop and improve the lands susceptible of irrigation within their operation for any of the purposes for which a general improvement district may be organized, managed, financed and operated.

[1927 c 254 § 163; RRS § 7402-163. Formerly RCW 89.24.210.]

RCW 89.30.490 Divisional districts--Organization.

Divisional districts shall be organized in the same manner as that provided herein for the organization of general improvement districts.

[1927 c 254 § 164; RRS § 7402-164. Formerly RCW 89.24.220.]

RCW 89.30.493 Divisional districts--Liability.

Any assessments levied against the lands included in any said divisional district, any contracts entered into, any evidences of indebtedness issued, or obligations arising, in behalf of any said divisional district, shall be in addition to and independent of any assessments, contracts, evidences of indebtedness, or obligations arising in behalf of any general improvement district, authorized under the provisions of this chapter.

[1927 c 254 § 165; RRS § 7402-165. Formerly RCW 89.24.230.]

RCW 89.30.496 Divisional districts--Assessments, contracts, etc.

The district board and other proper officers shall have authority to levy and collect assessments against the lands included in any said divisional district, enter into contracts, issue evidences of indebtedness, and do everything that may be necessary to carry out the purposes of the divisional district organization, in similar form and manner as that provided in this chapter with respect to general improvement districts.

[1927 c 254 § 166; RRS § 7402-166. Formerly RCW 89.24.240.]

RCW 89.30.499 Exclusion of nonirrigable lands from general improvement or divisional districts--Petition--Prior obligations.

In any instance in which any tract of land not susceptible of irrigation in its natural state has been included in any general improvement district or divisional district herein authorized through inadvertency or mistake on the part of the district board at the time of the organization of such general improvement district or divisional district, the same may be excluded from the district concerned by a petition made by the owner or owners thereof and filed with the district board: PROVIDED, That the exclusion of said land or lands shall not relieve the same of its obligation to pay assessments for bonds outstanding at the time said petition is filed with the district board without written consent of the holders of said bonds.

[1927 c 254 § 167; RRS § 7402-167. Formerly RCW 89.24.400.]

RCW 89.30.502 Exclusion of nonirrigable lands from general improvement or divisional districts--Time for hearing--Notice.

Upon the receipt of any petition for exclusion of lands from any general improvement district or divisional district, the board shall fix a time and place for hearing said petition and give notice thereof at the expense of the landowner concerned by publication in a newspaper of general circulation published in the county where the lands petitioned to be excluded are situated, for a period of two weeks (three issues) prior to the date of the hearing.

[1927 c 254 § 168; RRS § 7402-168. Formerly RCW 89.24.410.]

RCW 89.30.505 Exclusion of nonirrigable lands from general improvement or divisional districts--Hearing.

At the time and place named in the notice, the board shall consider the petition and shall have full authority to grant or deny the same.

[1927 c 254 § 169; RRS § 7402-169. Formerly RCW 89.24.420.]

RCW 89.30.508 Exclusion of nonirrigable lands from general improvement or divisional districts--Levy to pay bonds preserved.

In the event that there are outstanding bonds, the board shall have authority, if it believes that the petition should otherwise be granted, to grant the same for all purposes except that of the levy of assessments to pay the principal and interest of outstanding bonds.

[1927 c 254 § 170; RRS § 7402-170. Formerly RCW 89.24.430.]

RCW 89.30.511 Exclusion of nonirrigable lands from general improvement or divisional districts--Unconditional relief--Effect.

In the event that a petition for exclusion as herein provided is unconditionally granted by the district board, said land shall thereafter be relieved from any obligation to pay special assessments levied in behalf of the district from which the same is excluded.

[1927 c 254 § 171; RRS § 7402-171. Formerly RCW 89.24.440.]

RCW 89.30.514 Exclusion of nonirrigable lands from general improvement or divisional districts--Power to reduce assessments.

In the event that lands petitioned to be excluded cannot be relieved of the obligation to pay assessments for outstanding bonds, the board shall have authority, when sitting as a board of equalization, to make an equitable reduction in the amount of assessments levied against such

land for bond purposes.

[1927 c 254 § 172; RRS § 7402-172. Formerly RCW 89.24.450.]

RCW 89.30.517 Negotiable bonds of general improvement or divisional district--Authorized.

(1) For the purpose of furthering or carrying out any of the objects for which a general improvement or divisional district was organized, for the purpose of raising additional moneys for that purpose or for refunding outstanding improvement or divisional district bonds, the district board shall have authority to issue and sell negotiable bonds in such amounts as shall be approved by the electors of the general improvement or divisional district at an election called for that purpose, as herein provided.

(2) Notwithstanding the provisions of RCW 89.30.520 through 89.30.568, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 256; 1927 c 254 § 173; RRS § 7402-173. Formerly RCW 89.26.400.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.520 Negotiable bonds of general improvement or divisional district--Form, contents, payment, interest.

(1) Bonds issued under the provisions of this chapter shall be negotiable, serial bonds, in such series, maturities and denominations as the board shall determine, payable in legal currency of the United States, at such place as the board shall provide, from funds derived from the levy and collection of special assessments against the benefited lands within the operation of the general improvement or divisional district and shall draw interest at a rate or rates as the board shall authorize. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued in accordance with chapter 39.46 RCW.

[1983 c 167 § 257; 1970 ex.s. c 56 § 103; 1969 ex.s. c 232 § 62; 1927 c 254 § 174; RRS § 7402-174. Formerly RCW 89.26.480.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 89.30.523 Negotiable bonds of general improvement or divisional district--Obligation of improvement and divisional district--Reclamation district not obligated--Deferred assessments.

Such bonds shall not constitute an obligation of the reclamation district and shall so specify on their face, but said bonds shall constitute a general obligation of the general

improvement or divisional district for the benefit of which the same are issued and all the lands included in such general improvement or divisional district shall be and remain liable to be assessed for their payment until the principal and interest of said bonds are fully paid: PROVIDED, That in case the plan of improvement contemplates the construction of units progressively, the levy and collection of assessments against lands in any undeveloped unit, may at the option of the district board be deferred until such lands are sufficiently developed to equitably bear such exactions.

[1927 c 254 § 175; RRS § 7402-175. Formerly RCW 89.26.500.]

RCW 89.30.526 Negotiable bonds of general improvement or divisional district--Election, how conducted.

Elections held in a general improvement or divisional district for the purpose of determining whether bonds of the district shall be issued, shall except as otherwise herein provided, be called by the district board, shall be provided for, noticed, conducted and the results thereof determined in the same manner and by the same officers respectively in each county concerned as nearly as may be as provided in the general election laws of the state for special municipal and district elections.

[1927 c 254 § 176; RRS § 7402-176. Formerly RCW 89.26.410.]

RCW 89.30.529 Negotiable bonds of general improvement or divisional district--Election precincts and officials.

The several county election boards of the respective counties concerned shall have full authority and it shall be their duty to establish election precincts within the general improvement or divisional district for such bond elections and to appoint the necessary election officials, and to do such other things as may be necessary and proper for the holding of such an election: PROVIDED, That wherever possible the regular county voting precincts, polling places and election officials shall be used for said elections.

[1927 c 254 § 177; RRS § 7402-177. Formerly RCW 89.26.420.]

RCW 89.30.532 Negotiable bonds of general improvement or divisional district--Contents of notice of election.

Notice of said election shall state the amount and maturities of the proposed bonds and in general terms the objects for which said bonds are to be issued, shall specify any precincts and the location of any polling places other than the regular county precincts and polling places therein, shall state that the polling places will be open from eight o'clock a.m. to eight o'clock p.m. on the day of said election and shall be signed by the clerk of said respective county election boards.

[1927 c 254 § 178; RRS § 7402-178. Formerly RCW 89.26.430.]

RCW 89.30.535 **Negotiable bonds of general improvement or divisional district--Notice and election in nonassessable area.**

Where any nonassessable area is situated within any voting precinct within the general improvement or divisional district, any notice or other announcement required by law to be posted, may be so posted in such area, and any election held or to be held pursuant to the provisions of this chapter, may be held within such area.

[1927 c 254 § 179; RRS § 7402-179. Formerly RCW 89.26.440.]

RCW 89.30.538 **Negotiable bonds of general improvement or divisional district--Mailing returns--Canvass.**

The election officials for every voting precinct for said bond elections shall mail their returns to the county election board of the county in which such precincts are located, and such board shall canvass the returns of said election.

[1927 c 254 § 180; RRS § 7402-180. Formerly RCW 89.26.450.]

RCW 89.30.541 **Negotiable bonds of general improvement or divisional district--Abstract of election results.**

Immediately upon the canvass of said election, the county auditors of the several counties concerned shall mail an abstract of the result of said election in the precincts of their respective counties to the board of directors of the reclamation district.

[1927 c 254 § 181; RRS § 7402-181. Formerly RCW 89.26.460.]

RCW 89.30.544 **Negotiable bonds of general improvement or divisional district--Resolution authorizing issuance of bonds.**

The reclamation district board shall tabulate said abstracts of election returns and if it appears that a majority of the votes cast at any such election are in favor of the proposition submitted at said election, the board shall so declare and enter a resolution authorizing the issuance of bonds in the amounts and maturities and for the objects proposed. Such bonds may be issued in accordance with chapter 39.46 RCW.

[1983 c 167 § 258; 1927 c 254 § 182; RRS § 7402-182. Formerly RCW 89.26.470.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.547 **Negotiable bonds of general improvement or divisional district--Sale or exchange price.**

(1) General improvement or divisional district bonds issued under the provisions of this

chapter shall not be sold for less than ninety percent of their par value, and refunding bonds shall not be sold or exchanged for less than their par value.

(2) Notwithstanding subsection (1) of this section, such bonds may be sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 259; 1927 c 254 § 183; RRS § 7402-183. Formerly RCW 89.26.520.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.550 Negotiable bonds of general improvement or divisional district--Pledge of bonds to United States.

Such bonds may be pledged to the United States under any contract with the United States authorized by federal statute, for the purpose of furthering any of the objects and purposes of the district organization.

[1927 c 254 § 184; RRS § 7402-184. Formerly RCW 89.26.530.]

RCW 89.30.553 Negotiable bonds of general improvement or divisional district--Public or private sale--Payment in property, labor, etc.

Such bonds, or any portion thereof, may be sold at public or private sale, and property or property rights, labor and material, necessary to carry out the objects and purposes of said bond issue may be received by the district board in payment therefor.

[1927 c 254 § 185; RRS § 7402-185. Formerly RCW 89.26.540.]

RCW 89.30.556 Negotiable bonds of general improvement or divisional district--Negotiability--Execution.

(1) All general improvement or divisional district bonds issued under the provisions of this chapter shall be negotiable in form, shall be signed by the president of the reclamation district board and secretary of said district and shall have the seal of the district impressed thereon.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued in accordance with chapter 39.46 RCW.

[1983 c 167 § 260; 1927 c 254 § 186; RRS § 7402-186. Formerly RCW 89.26.490.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.565 Negotiable bonds of general improvement or divisional district--Moneys paid to county treasurer.

The proceeds of bond sales for cash shall be paid by the purchaser to the county treasurer of the county in which the organization of the district was effected or to his duly authorized agent and credited to the proper fund.

[1927 c 254 § 189; RRS § 7402-189. Formerly RCW 89.26.560.]

RCW 89.30.568 Negotiable bonds of general improvement or divisional district--Bonds paramount lien on moneys in fund.

Bonds issued for or in behalf of any general improvement district or any divisional district under the provisions of this chapter, shall constitute a lien upon the moneys in any fund set apart for their payment paramount and superior to that of any other obligation of whatsoever nature against said fund except that of a prior bond issue payable from said fund.

[1927 c 254 § 190; RRS § 7402-190. Formerly RCW 89.26.570.]

RCW 89.30.571 Assessments in general improvement or divisional district--Annual ad valorem basis.

Assessments made in order to carry out the purposes of any general improvement district or of any divisional district, authorized in this chapter, shall be made annually on an ad valorem basis against the lands and improvements thereon, included within the operation of any such district; PROVIDED, That in assessing lands having and using a water right independent of the district system, the value of such water right shall be deducted from the assessable value of said lands.

[1927 c 254 § 191; RRS § 7402-191. Formerly RCW 89.26.720.]

RCW 89.30.574 Assessments in general improvement or divisional district--Assessment roll.

On or before the first Tuesday in November of each year, the secretary of the district shall prepare and file with the district board for the use of any general improvement or divisional district authorized under this chapter, an assessment roll on which must be listed all the assessable property within such general improvement or divisional district.

[1927 c 254 § 192; RRS § 7402-192. Formerly RCW 89.26.700.]

RCW 89.30.577 Assessments in general improvement or divisional district--Contents of assessment roll.

On such assessment roll must be specified in separate columns, under appropriate headings, the following:

(1) The name of the person to whom the property is assessed, if not known then to "unknown owners".

(2) Land by township, range, section or fractional section and when such land is not a congressional division or subdivision, by metes and bounds, or other description sufficient to identify it, giving an estimate of the number of acres, locality, and the improvements thereon.

(3) City and town lots, naming the city or town, and the number and block according to the system of numbering in such city or town, and the improvements thereon.

(4) The cash value of real estate other than city or town lots.

(5) The cash value of improvements on such real estate.

(6) The cash value of city and town lots.

(7) The cash value of improvements on city and town lots.

(8) The total value of all property assessed.

(9) The total value of all property after equalization by the board of directors.

(10) Such other things as the board of directors may require.

[1927 c 254 § 193; RRS § 7402-193. Formerly RCW 89.26.710.]

RCW 89.30.580 Assessments in general improvement or divisional district--Basis of valuation.

The value of such lands and improvements thereon shown on the county general tax roll, last equalized, shall be taken as the basis of valuation wherever possible in preparing said district assessment roll.

[1927 c 254 § 194; RRS § 7402-194. Formerly RCW 89.26.730.]

RCW 89.30.583 Assessments in general improvement or divisional district--Valuation of lands not on tax roll.

Lands and improvements not shown on the county general tax roll shall be given such valuation on the district assessment roll as the secretary shall determine having regard to the equalized valuation of similar private lands in the vicinity for general tax purposes.

[1927 c 254 § 195; RRS § 7402-195. Formerly RCW 89.26.740, part.]

RCW 89.30.586 Assessments in general improvement or divisional district--Values on roll are conclusive, when.

The values of land fixed by the secretary on the district assessment roll shall be conclusive upon all persons unless challenged before the district board at the time of the equalization of said roll.

[1927 c 254 § 196; RRS § 7402-196. Formerly RCW 89.26.740, part.]

RCW 89.30.589 Assessments in general improvement or divisional district--Assessments for prior years--Expense for delinquencies.

Any property which may have escaped assessment for any year or years shall in addition to the assessment for the then current year be assessed for such year or years with the same effect and with the same penalties as are provided for such current year, and any property delinquent in

any year may be directly assessed during the current year for any expense caused the district on account of such delinquency.

[1927 c 254 § 197; RRS § 7402-197. Formerly RCW 89.26.750.]

RCW 89.30.592 Assessments in general improvement or divisional district--Roll to segregate lands as to counties.

Where the general improvement or divisional district embraces lands lying in more than one county, the assessment roll shall be so arranged that the lands lying in each county shall be segregated and grouped according to the county in which the same are situated.

[1927 c 254 § 198; RRS § 7402-198. Formerly RCW 89.26.760.]

RCW 89.30.595 Assessments in general improvement or divisional district--Roll to district board--Notice of equalization.

On or before the first Tuesday in November each year, the secretary shall complete the general improvement or divisional district assessment roll and deliver it to the district board who shall immediately direct the secretary to give a notice thereof and of the time the board of directors, acting as a board of equalization, will meet to equalize assessments, by publication in a newspaper in each of the counties comprising such district.

[1927 c 254 § 199; RRS § 7402-199. Formerly RCW 89.26.770.]

RCW 89.30.598 Assessments in general improvement or divisional district--Time for equalization meeting--Inspection of roll.

The time fixed for said meeting shall not be less than twenty nor more than thirty days from the day of the first publication of the notice and in the meantime the assessment roll shall remain in the office of the secretary for the inspection of all persons interested.

[1927 c 254 § 200; RRS § 7402-200. Formerly RCW 89.26.780.]

RCW 89.30.601 Assessments in general improvement or divisional district--Hearing before equalization board--Authority.

Upon the day specified in the notice of the meeting of the board of equalization, the board of directors which is hereby constituted a board of equalization for that purpose, shall meet and continue in session from day to day as long as may be necessary, not to exceed ten days exclusive of Sundays, to hear and determine such objections to the valuation and assessment as may come before them and the board may change the valuation as may be just.

[1927 c 254 § 201; RRS § 7402-201. Formerly RCW 89.26.790.]

RCW 89.30.604 Assessments in general improvement or divisional district--Changes on roll to be noted--Completed roll to county treasurers.

The secretary shall be present during the sessions of the board of equalization, and note all changes made in the valuation of property and in the names of the persons whose property is assessed and on or before the first day of January next following, he shall complete the assessment roll as finally equalized by the board and deliver the segregations of the same to the respective county treasurers concerned.

[1927 c 254 § 202; RRS § 7402-202. Formerly RCW 89.26.800.]

RCW 89.30.607 Assessments in general improvement or divisional district--Annual levy for bonds and interest.

The board of directors shall in each year before said assessment roll for any general improvement or divisional district herein authorized, is delivered to the respective county treasurers, levy an assessment sufficient to raise the ensuing annual interest on the outstanding bonds issued for the benefit of said district, and shall beginning in the year preceding the maturity of any series of the bonds of any issue, levy an assessment for the ensuing year and from year to year in an amount sufficient to pay and discharge said outstanding bonds as they mature.

[1927 c 254 § 203; RRS § 7402-203. Formerly RCW 89.26.830.]

RCW 89.30.610 Assessments in general improvement or divisional district--Levy for contracts with state or United States or for other charges.

Said board shall also levy an assessment sufficient to provide for all payments due or to become due in the ensuing year to the United States or the state of Washington under any contract between the district and the United States or the state of Washington authorized under this chapter. A similar levy of assessment shall be made by the board for any other item chargeable against the lands of such district under the provisions of this chapter.

[1927 c 254 § 204; RRS § 7402-204. Formerly RCW 89.26.840.]

RCW 89.30.613 Assessments in general improvement or divisional district--Levy for delinquencies.

The board shall also at the time of making the annual levy for any general improvement or divisional district authorized under this chapter, estimate all probable delinquencies on said levy and shall thereupon levy a sufficient amount to cover the same and a further amount to cover any deficit that may have resulted from any delinquent assessments for any preceding year.

[1927 c 254 § 205; RRS § 7402-205. Formerly RCW 89.26.850.]

RCW 89.30.616 Assessments in general improvement or divisional district--Collected assessments to constitute designated special funds.

Assessments against lands in any general improvement or divisional district authorized under this chapter, when collected by the county treasurer shall constitute a special fund or funds as the case may be, to be called respectively, the "bond fund of general improvement or divisional district No.", the "contract fund of general improvement or divisional district No.", the "warrant fund of general improvement or divisional district No.", and any other special fund authorized by law.

[1983 c 167 § 261; 1927 c 254 § 206; RRS § 7402-206. Formerly RCW 89.26.860.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.619 Assessments in general improvement or divisional district--Procedure on failure to deliver roll--Preparation, equalization, levy by county commissioners.

If the annual assessment roll or segregation thereof for any general improvement or divisional district authorized under this chapter, has not been delivered to the respective county treasurers concerned on or before the first day of January following the equalization thereof, any said county treasurer shall immediately notify the secretary of the district by registered mail that unless said roll is delivered to said county treasurer within ten days from the receipt of said notice, the board of county commissioners of the county in which the organization of the reclamation district was effected will cause an assessment roll for the district to be prepared and shall equalize the same if necessary and make the levy required by this chapter.

[1927 c 254 § 207; RRS § 7402-207. Formerly RCW 89.26.810.]

RCW 89.30.622 Assessments in general improvement or divisional district--Manner and effect of levy by county commissioners--Expenses.

Any levy of assessments so made by said board of county commissioners shall be made in the same manner and with like effect as if the same had been made and equalized by the board of directors of the reclamation district and all expenses incidental thereto shall be borne by the district.

[1927 c 254 § 208; RRS § 7402-208. Formerly RCW 89.26.820.]

RCW 89.30.625 Assessments in general improvement or divisional district--County treasurer may perform duties of district secretary, when.

In case of the neglect or refusal of the secretary of the reclamation district to perform the duties imposed by law, then the treasurer of the county in which the organization of the reclamation district was effected may perform such duties and shall be accountable therefor on his official bond as in other cases.

[1927 c 254 § 209; RRS § 7402-209. Formerly RCW 89.22.460.]

RCW 89.30.628 Assessments in general improvement or divisional district--Lien of assessment, when attaches.

The assessment upon the real property in any general improvement or divisional district authorized under this chapter, shall be a lien against the property assessed from and after the first day of March in the year in which it is levied but as between a grantor and a grantee such lien shall not attach until the first Monday of February of the succeeding year.

[1927 c 254 § 210; RRS § 7402-210. Formerly RCW 89.28.200.]

RCW 89.30.631 Assessments in general improvement or divisional district--Assessment lien paramount--When extinguished.

The lien for said assessments shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage, judgment or otherwise except a lien for prior assessments and for general taxes, and such lien shall not be extinguished until the assessments are paid or the property sold for the payment thereof and deed issued as provided by law.

[1927 c 254 § 211; RRS § 7402-211. Formerly RCW 89.28.210.]

RCW 89.30.634 Assessments in general improvement or divisional district--When assessments due and payable--Delinquency date.

The assessments specified in said assessment roll shall become due and payable on the first Monday of February of the year succeeding the equalization of said assessments at the office of each respective county treasurer and said assessments shall become delinquent at five o'clock in the afternoon of the thirty-first day of May thereafter unless fifty percent thereof shall have been paid.

[1927 c 254 § 212; RRS § 7402-212. Formerly RCW 89.28.220, part.]

RCW 89.30.637 Assessments in general improvement or divisional district--When assessment delinquent--Interest rate.

If the whole or fifty percent thereof shall not have been paid on or before five o'clock in the afternoon on the thirty-first day of May as above provided, the said assessments shall become delinquent and shall draw interest at the rate of twelve percent per annum until paid.

[1927 c 254 § 213; RRS § 7402-213. Formerly RCW 89.28.220, part.]

RCW 89.30.640 Installment payments--Delinquency.

If fifty percent of said assessments against any tract of land is paid on or before five o'clock in the afternoon of the thirty-first day of May aforesaid, then the remainder thereof will not become delinquent until the thirtieth day of November next following. The second installment of assessments shall become delinquent at five o'clock in the afternoon on the thirtieth day of November unless sooner paid and the same interest shall attach thereto as provided in the case of the delinquency of the entire assessment.

[1927 c 254 § 214; RRS § 7402-214. Formerly RCW 89.28.230.]

RCW 89.30.643 Installment payments--Assessment book--Contents.

Upon receiving the assessment roll for any general improvement or divisional district authorized herein, the county treasurer shall prepare therefrom an assessment book in which shall be written the descriptions of the land as they appear in the assessment roll, the name of the owner or owners where known, and if assessed to unknown owners then the word "unknown", and the total assessment levied against each tract of land. Proper space shall be provided in said book for the entry therein of all subsequent proceedings relating to the payment and collection of said assessments.

[1927 c 254 § 215; RRS § 7402-215. Formerly RCW 89.28.240.]

RCW 89.30.646 Installment payments--Entry of payments--Receipt.

Upon the payment of any said assessment, the county treasurer shall enter the date of payment in said assessment book opposite the description of the land and the name of the person paying, and give a receipt to such person specifying the amount of the assessment and the amount paid with the description of the property assessed.

[1927 c 254 § 216; RRS § 7402-216. Formerly RCW 89.28.250.]

RCW 89.30.649 Installment payments--Statement of assessments levied to be furnished on request.

It shall be the duty of the county treasurer of the county in which any land in the general improvement or divisional district is located, to furnish upon request of the owner or any person interested, a statement showing any and all assessments levied as shown by the assessment roll in his office upon land described in such request and all statements of general taxes covering any land in such district shall be accompanied by a statement showing the condition of district assessments against such lands: PROVIDED, That the failure of the county treasurer to render any statement herein required of him, shall not render invalid any assessments made for any general improvement or divisional district or proceeding had for the enforcement and collection of such assessments pursuant to this chapter.

[1927 c 254 § 217; RRS § 7402-217. Formerly RCW 89.28.260.]

RCW 89.30.652 Installment payments--County treasurers to make monthly remittances to district treasurer.

It shall be the duty of the county treasurer of any county other than the county in which the organization of the reclamation district was effected to make monthly remittances to the county treasurer of the county in which the organization of the reclamation district was effected, covering all amounts collected by him for any said general improvement or divisional district during the preceding month.

[1927 c 254 § 218; RRS § 7402-218. Formerly RCW 89.22.430.]

RCW 89.30.655 Delinquency and sale in general improvement and divisional districts--List to be posted.

On or before the thirtieth day of June in each year each respective county treasurer concerned shall post the delinquency list which must contain the names of persons and the descriptions of the property delinquent and the amount of assessments, interest and costs opposite each name and the description in all cases where payment of fifty percent or more of the assessment against any tract of land has not been made on or before the thirty-first day of May next preceding. Likewise on or before the fifteenth day of December in each year he must post the delinquency list of all persons delinquent in the payment of the final installment of the fifty percent of said assessments as in this chapter provided.

[1927 c 254 § 219; RRS § 7402-219. Formerly RCW 89.28.400.]

RCW 89.30.658 Delinquency and sale in general improvement and divisional districts--Notice of delinquency, contents, posting.

Said county treasurer must append to and post with the delinquency list a notice that unless the assessment delinquent together with interest and costs are paid, the real property upon which said assessments are a lien will be sold at public auction. Said notice and delinquent list shall be posted at least twenty days prior to the date of the sale. One copy thereof shall be posted in the office of the county treasurer making the collection, one copy in the office of the board of directors, and one copy in each of three public places in the portion of said general improvement or divisional district lying in said county.

[1927 c 254 § 220; RRS § 7402-220. Formerly RCW 89.28.410.]

RCW 89.30.661 Delinquency and sale in general improvement and divisional districts--Publication of list of posted places and notice of sale.

Concurrent as nearly as possible with the day of the posting required in the preceding section, the said county treasurer shall publish a list of the places where said notices are posted and in connection therewith a notice that unless said delinquent assessments together with the interest and costs are paid, the real property upon which the said assessments are a lien will be

sold at public auction.

[1927 c 254 § 221; RRS § 7402-221. Formerly RCW 89.28.420.]

RCW 89.30.664 Delinquency and sale in general improvement and divisional districts--Publication of notices--Contents--Time and place of sale.

Such notice must be published once a week for two successive weeks (three issues) in a newspaper of general circulation published in the county within which the land is located but said notice of publication need not comprise the delinquent list where the same is posted as herein provided. Both notices must designate the time and place of sale. The time of sale must not be less than thirty nor more than forty-five days from the date of posting and from the date of the first publication of the notice thereof and the place must be at some point designated in said notices by said treasurer.

[1927 c 254 § 222; RRS § 7402-222. Formerly RCW 89.28.430.]

RCW 89.30.667 Delinquency and sale in general improvement and divisional districts--Sale of land for delinquency.

The treasurer of the county in which the land is situated shall conduct the sale of all land situated therein and must collect the assessments due as shown on the delinquency list together with interest from the date of delinquency at the rate of twelve percent per annum, and the costs of sale.

[1927 c 254 § 223; RRS § 7402-223. Formerly RCW 89.28.440.]

RCW 89.30.670 Delinquency and sale in general improvement and divisional districts--How conducted.

On the day fixed for the sale or on some subsequent day to which the treasurer may have postponed it, of which postponement he must give notice at the time of making such postponement, and between the hours of ten o'clock a.m. and three o'clock p.m., the county treasurer making the sale must commence the same beginning at the head of the list and continuing alphabetically or in numerical order of the parcels, lots and blocks until completed.

[1927 c 254 § 224; RRS § 7402-224. Formerly RCW 89.28.460.]

RCW 89.30.673 Delinquency and sale in general improvement and divisional districts--Postponement of sale.

The county treasurer may postpone the date of commencing the sale or may postpone the sale from day to day by making oral notice thereof at the time of the postponement, but the sale must be completed within three weeks from the first day fixed.

[1927 c 254 § 225; RRS § 7402-225. Formerly RCW 89.28.450.]

RCW 89.30.676 Delinquency and sale in general improvement and divisional districts--Designation of portion to be sold--Sale by parts.

The owner or person in possession of any real estate offered for sale for assessments thereon may designate in writing to the county treasurer by whom the sale is to be made and prior to the sale, what portion of the property he wishes sold, if less than the whole, but if the owner or possessor does not, then the treasurer may designate it and the person who will take the least quantity of the land or in case an undivided interest is assessed then the smallest portion of the interest, and pay the assessment, interest and cost due including one dollar to the treasurer for a duplicate of the certificate of sale, is the purchaser. The treasurer shall account to the district for said one dollar.

[1927 c 254 § 226; RRS § 7402-226. Formerly RCW 89.28.470.]

RCW 89.30.679 Delinquency and sale in general improvement and divisional districts--Resale upon purchaser's default.

If the purchaser does not pay the assessment, interest and costs before ten o'clock a.m. the day following the sale, the property must be resold on the next day for the assessment, interest and costs.

[1927 c 254 § 227; RRS § 7402-227. Formerly RCW 89.28.480.]

RCW 89.30.682 Delinquency and sale in general improvement and divisional districts--Reclamation district as purchaser.

In case there is no purchaser in good faith for the property on the first day that the property is offered for sale and if there is no purchaser in good faith when the property is offered thereafter for sale, the whole amount of the property assessed shall be struck off to the reclamation district as the purchaser, and the duplicate certificate shall be held with the original in the office of the county treasurer.

[1927 c 254 § 228; RRS § 7402-228. Formerly RCW 89.28.490.]

RCW 89.30.685 Delinquency and sale in general improvement and divisional districts--Entry of sale when district is purchaser--Credit.

In case the district is the purchaser, the treasurer shall make an entry "sold to the district", and he shall receive proper credit for the amount of the sale in his settlement with the district.

[1927 c 254 § 229; RRS § 7402-229. Formerly RCW 89.28.500.]

RCW 89.30.688 Delinquency and sale in general improvement and divisional districts--Rights of district as purchaser.

A reclamation district as purchaser at said sale shall be entitled to the same rights as a private purchaser and may assign or transfer the certificate of sale upon the payment of the amount which would be due as redemption were it made by the owner. Such transfer shall be made by the president and secretary of the district on the duplicate certificate which shall be delivered by the county treasurer to the assignee. The assignee shall be required to pay a fee of one dollar for such duplicate certificate.

[1927 c 254 § 230; RRS § 7402-230. Formerly RCW 89.28.510.]

RCW 89.30.691 Delinquency and sale in general improvement and divisional districts--Deed to district in absence of redemption--Conveyance.

If no redemption is made of land for which a reclamation district holds a certificate of purchase, the district will be entitled to receive a treasurer's deed therefor in the same manner as a private person would be entitled thereto, and may convey the title so acquired by deed executed by the president and secretary of the board.

[1927 c 254 § 231; RRS § 7402-231. Formerly RCW 89.28.820, part.]

RCW 89.30.694 Delinquency and sale in general improvement and divisional districts--Resolution to convey property acquired by district--Price.

Authority to convey any property thus acquired must be conferred by resolution of the board entered on its minutes fixing the price at which such sale may be made.

[1927 c 254 § 232; RRS § 7402-232. Formerly RCW 89.28.820, part.]

RCW 89.30.697 Delinquency and sale in general improvement and divisional districts--Lease of property acquired by district.

In the event that the district board shall determine that the best interests of the district will be conserved by the leasing of any property acquired for delinquent assessments, it shall have authority to lease the same for a period not exceeding five years on such terms and conditions as the board may require.

[1927 c 254 § 233; RRS § 7402-233. Formerly RCW 89.28.830.]

RCW 89.30.700 Delinquency and sale in general improvement and divisional districts--Disposition of proceeds of sale or lease by district.

All moneys received by the reclamation district for transfers of certificates of sale, or through sale or lease of property acquired on account of sales for delinquent assessments, shall be paid to the county treasurer of the county in which the lands involved are situated and by him credited to the funds for which the assessments were levied in proportion to the right of each fund respectively.

[1927 c 254 § 234; RRS § 7402-234. Formerly RCW 89.28.840.]

RCW 89.30.703 Delinquency and sale in general improvement and divisional districts--Reconveyance to person entitled to redemption, when.

When lands have been deeded by the county treasurer to the reclamation district on account of delinquent assessments, if title shall remain vested in the district and if in the judgment of the board of directors said sale for delinquent assessments shall have resulted from unavoidable accident, inadvertency or misfortune and without intent of the owner or persons entitled to make redemption, to permit said assessments to become delinquent and the land to be sold, the board of directors may, pursuant to an order entered upon the minutes of the board, cause said land to be reconveyed to the owner or person entitled to redemption within the period of one year after deed is issued, upon the payment by said owner or person who would have been entitled to make redemption before issuance of deed, of the total amount of assessments, interest and costs, subsequent assessments and an additional penalty of twenty-five percent of the amount for which the land was sold: PROVIDED, That nothing herein contained shall be construed to prevent the district from selling or leasing property acquired at sales for delinquent assessments immediately after the deed has been delivered to the district.

[1927 c 254 § 235; RRS § 7402-235. Formerly RCW 89.28.850.]

RCW 89.30.706 Delinquency and sale in general improvement and divisional districts--Certificate of sale in duplicate, contents.

After receiving the amount of assessments, interest and costs, the county treasurer must make out in duplicate a certificate dated on the day of the sale stating (when known) the names of the persons assessed, a description of the land sold, the amount paid therefor, that it was sold for assessments giving the amount and year of assessment, and specifying the time when the purchaser shall be entitled to a deed.

[1927 c 254 § 236; RRS § 7402-236. Formerly RCW 89.28.520.]

RCW 89.30.709 Delinquency and sale in general improvement and divisional districts--Certificate of sale--Form, filing, delivery.

The certificate of sale must be signed by the treasurer making the sale and filed in his office. A duplicate of said certificate shall be delivered to any purchaser, other than the district.

[1927 c 254 § 237; RRS § 7402-237. Formerly RCW 89.28.530.]

RCW 89.30.712 Delinquency and sale in general improvement and divisional districts--Certificate of sale may include several tracts.

In case of a sale to a person or a district of more than one parcel or tract of land, the

several parcels or tracts may be included in one certificate.

[1927 c 254 § 238; RRS § 7402-238. Formerly RCW 89.28.540.]

RCW 89.30.715 Delinquency and sale in general improvement and divisional districts--Entry of sale in assessment book, inspection--Filing certificate.

The county treasurer before delivering any copy of a certificate of sale, must file the same and enter in the assessment book opposite the description of the land sold the date of sale, the purchaser's name and the amount paid therefor, and must regularly number the descriptions on the margin of the assessment book and put a corresponding number on each certificate. Such book must be open to public inspection without fee during office hours when not in actual use.

[1927 c 254 § 239; RRS § 7402-239. Formerly RCW 89.28.550.]

RCW 89.30.718 Delinquency and sale in general improvement and divisional districts--Lien of assessment vested in purchaser--When divested.

On filing the certificate of sale as provided herein, the lien of the assessment vests in the purchaser and is only divested by the payment to the county treasurer making the sale of the purchase money, the costs of the certificate, and interest thereon at twelve percent per annum from the date of sale until redemption for the use of the purchaser.

[1927 c 254 § 240; RRS § 7402-240. Formerly RCW 89.28.560.]

RCW 89.30.721 Delinquency and sale in general improvement and divisional districts--Redemption of property sold.

A redemption of the property sold may be made by the owner or any person on behalf and in the name of the owner or by any party in interest within one year from the date of purchase by paying the amount of the purchase price, cost of certificate and interest and the amount of any assessments which any such purchaser may have paid thereon after purchase by him together with like interest on such amount, and if the reclamation district is the purchaser, the redemptioner shall pay in addition to the purchase price and interest, the amount of any assessments levied against said land during the period of redemption and which are at that time delinquent.

[1927 c 254 § 241; RRS § 7402-241. Formerly RCW 89.28.700.]

RCW 89.30.724 Delinquency and sale in general improvement and divisional districts--Redemption in coin to treasurer--To whom credited.

Redemption must be made in gold or silver coin, as provided for the collection of state and county taxes, and the county treasurer must credit the amount paid to the person named in the certificate or his assignee and pay it on demand to such person or his assignee. No

redemption shall be made except to the county treasurer of the county in which the land is situated.

[1927 c 254 § 242; RRS § 7402-242. Formerly RCW 89.28.710.]

RCW 89.30.727 Delinquency and sale in general improvement and divisional districts--Entry of redemption in book and on certificate.

Upon completion of redemption, the county treasurer to whom redemption has been made, shall enter the word "redeemed", the date of redemption and by whom redeemed on the certificate and on the margin of the assessment book where the entry of the certificate is made.

[1927 c 254 § 243; RRS § 7402-243. Formerly RCW 89.28.720.]

RCW 89.30.730 Delinquency and sale in general improvement and divisional districts--Deed in absence of redemption, contents.

If the property is not redeemed within one year from the date of sale, the county treasurer of the county in which the land sold is situated, must make to the purchaser or his assignee a deed of the property reciting in the deed substantially the matters contained in the certificate and that no person redeemed the property during the time allowed by law for its redemption.

[1927 c 254 § 244; RRS § 7402-244. Formerly RCW 89.28.730.]

RCW 89.30.733 Delinquency and sale in general improvement and divisional districts--Fee for deed--Several parcels may be included in one deed.

The treasurer shall receive from the purchaser for the use of the district one dollar for making such deed. When any person or district holds a duplicate certificate covering more than one tract of land, the several parcels or tracts of land mentioned in the certificate may be included in one deed.

[1927 c 254 § 245; RRS § 7402-245. Formerly RCW 89.28.740.]

RCW 89.30.736 Delinquency and sale in general improvement and divisional districts--Recitals in deed--Evidentiary effect.

The matter recited in the certificate of sale must be recited in the deed and such deed duly acknowledged or proved is prima facie evidence that:

- (1) The property was assessed as required by law.
- (2) The property was equalized as required by law.
- (3) The assessments were levied in accordance with law.
- (4) The assessments were not paid.

(5) At a proper time and place the property was sold as prescribed by law, and by the proper officers.

(6) The person who executed the deed was the proper officer.

[1927 c 254 § 246; RRS § 7402-246. Formerly RCW 89.28.750.]

RCW 89.30.739 Delinquency and sale in general improvement and divisional districts--Deed conclusive, exception.

Such deed duly acknowledged or proved is (except as against actual fraud) conclusive evidence of the regularity of all the proceedings from the assessment by the secretary inclusive up to the execution of the deed.

[1927 c 254 § 247; RRS § 7402-247. Formerly RCW 89.28.760.]

RCW 89.30.742 Delinquency and sale in general improvement and divisional districts--Title conveyed by deed.

The deed conveys to the grantee the absolute title to the lands described therein free from all encumbrances except when the land is owned by the United States or the state of Washington in which case it is prima facie evidence of the right of possession.

[1927 c 254 § 248; RRS § 7402-248. Formerly RCW 89.28.770.]

RCW 89.30.745 Delinquency and sale in general improvement and divisional districts--Probative force of assessment book and delinquency list.

The assessment book or delinquency list, or a copy thereof, certified by the secretary showing unpaid assessments against any person or property is prima facie evidence of the assessment of the property, the delinquency, the amount of the assessments due and unpaid and that all the forms of law in relation to the assessment and levy of such assessment have been complied with.

[1927 c 254 § 249; RRS § 7402-249. Formerly RCW 89.28.570.]

RCW 89.30.748 Delinquency and sale in general improvement and divisional districts--Sale not avoided by misnomer or mistake as to ownership.

When land is sold for assessments correctly imposed as the property of a particular person no misnomer of the owner or supposed owner or other mistake relating to the ownership thereof affects the sale or renders it void or voidable.

[1927 c 254 § 250; RRS § 7402-250. Formerly RCW 89.28.780.]

RCW 89.30.751 Foreclosure of lien for general taxes--Payment in full or sale subject to assessments due.

The holder of any certificate of delinquency for general taxes may, before commencing

any action to foreclose the lien of such certificate, pay in full all general improvement or divisional district assessments due and outstanding against the whole or any portion of the property included in such certificate of delinquency, and the amount of all assessments so paid together with interest at the rate of twelve percent per annum reckoned from the date of delinquency of said assessments shall be included in the amount for which foreclosure may be had or if said certificate holder elects to foreclose such certificate without paying such assessments, the purchaser at such foreclosure sale shall acquire title to such property subject to all such district assessments.

[1927 c 254 § 251; RRS § 7402-251. Formerly RCW 89.28.790.]

RCW 89.30.754 Liability of county for assessments after sale to county for general taxes.

Property within a general improvement or divisional district authorized under the provisions of this chapter, acquired by a county pursuant to a foreclosure and sale for general taxes, shall, nevertheless, be liable for all assessments levied by the district subsequent to the date of the sale for delinquent general taxes to the county, which assessments the board of county commissioners may at its option pay from the current expense fund of the county or execute and deliver to the district a deed from the county to the district in lieu of the payment of said assessments.

[1927 c 254 § 252; RRS § 7402-252. Formerly RCW 89.28.800.]

RCW 89.30.757 Sale of county lands for delinquent assessments.

The county treasurer shall have authority to sell lands, owned by the county, for delinquent assessments levied against the same subsequent to the acquisition of said property by the county in the same manner and with the same force and effect as though said property were owned by a private individual.

[1927 c 254 § 253; RRS § 7402-253. Formerly RCW 89.28.810.]

RCW 89.30.760 Special assessments by general improvement or divisional district--Authorization by electors.

Special assessments may be voted by the electors of any general improvement district or divisional district within the reclamation district for any of the purposes for which bonds of the district as herein authorized may be issued.

[1927 c 254 § 254; RRS § 7402-254. Formerly RCW 89.28.010.]

RCW 89.30.763 Special assessments by general improvement or divisional district--Levy and collection.

In the event that special assessments are voted by the electors of the district, levy for the same against the lands within such district shall be made on the completion and equalization of the assessment roll each year, which special assessment roll shall be prepared, equalized, the levy made and assessments collected at the same time and in the same manner and by the same officers that the assessment roll is prepared, equalized and assessments collected for the payment of bonds and the district board and other officers shall have the same powers and functions for the purposes of said voted special assessment as possessed by them in case of levy of assessments to pay bonds of the district.

[1927 c 254 § 255; RRS § 7402-255. Formerly RCW 89.28.060.]

RCW 89.30.766 Special assessments by general improvement or divisional district--Proposition to be submitted to electors.

When it is desired to levy special assessments for any of the purposes for which bonds of the district may be issued, the proposition to levy such special assessments shall be submitted to the electors of the general improvement district or divisional district as the case may be, at an election called for that purpose.

[1927 c 254 § 256; RRS § 7402-256. Formerly RCW 89.28.020.]

RCW 89.30.769 Special assessments by general improvement or divisional district--Election, how called, conducted, etc.

Such election shall be called, provided for, notice thereof given, shall be conducted, and the results thereof canvassed by the same officers in the same manner and with the same force and effect as provided herein for bond elections in such districts.

[1927 c 254 § 257; RRS § 7402-257. Formerly RCW 89.28.030.]

RCW 89.30.772 Special assessments by general improvement or divisional district--Notice of election--Ballots.

The notice of election must specify the amount of money proposed to be raised and the purpose for which it is intended to be used and the number of installments in which it is to be paid. The ballot at such election shall contain the words "Assessment--Yes" and "Assessment--No".

[1927 c 254 § 258; RRS § 7402-258. Formerly RCW 89.28.040.]

RCW 89.30.775 Special assessments by general improvement or divisional district--Indebtedness authorized.

If the majority of the votes cast at such election are "Assessment--Yes", the board may immediately or at intervals thereafter incur indebtedness to the amount of said special

assessment for any of the purposes for which the proceeds of said assessment may be used.

[1927 c 254 § 259; RRS § 7402-259. Formerly RCW 89.28.050.]

RCW 89.30.778 Special assessments by general improvement or divisional district--Notes--Terms.

Said board in such event may provide for the payment of said indebtedness by the issue and sale of notes of the district to an amount equal to said authorized indebtedness which notes shall be payable in such equal installments, not exceeding three in number, as the board shall direct. Such notes may be in any form, including bearer notes or registered notes as provided in RCW 39.46.030. Such notes may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 262; 1927 c 254 § 260; RRS § 7402-260. Formerly RCW 89.28.070, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.781 Special assessments by general improvement or divisional district--Notes payable exclusively by assessments.

Said notes shall be payable exclusively by assessments levied at the time of the regular annual levy each year thereafter until fully paid. All the lands within the general improvement district or divisional district as the case may be, shall be and remain liable to an annual assessment for the payment of said notes with interest until fully paid.

[1983 c 167 § 263; 1927 c 254 § 261; RRS § 7402-261. Formerly RCW 89.28.080.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.784 Special assessments by general improvement or divisional district--Interest on notes.

(1) Notes issued under the provisions of this chapter shall bear interest at a rate or rates authorized by the district board, payable semiannually.

(2) Notwithstanding subsection (1) of this section, such notes may be issued in accordance with chapter 39.46 RCW.

[1983 c 167 § 264; 1927 c 254 § 262; RRS § 7402-262. Formerly RCW 89.28.070, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 89.30.787 Tolls for electricity and water--Collection, deposit.

The district board shall have authority to fix and charge tolls for the sale or lease and/or distribution of electric power or water, as herein provided, and to collect said tolls from all persons using such service. All tolls shall be collected by such officer as the board shall designate and shall be deposited monthly with the county treasurer of the county in which the

organization of the reclamation district was effected, and shall be credited to such fund of the district as the district board shall designate.

[1933 c 149 § 18; 1927 c 254 § 263; RRS § 7402-263. Formerly RCW 89.26.040.]

RCW 89.30.790 Tolls for electricity and water--Toll collector's bond.

Any officer of the district collecting tolls as herein provided, shall be required to give a surety bond in double the probable amount of monthly collections conditioned that he will faithfully account to the reclamation district for all tolls collected under the provisions of this chapter.

[1927 c 254 § 264; RRS § 7402-264. Formerly RCW 89.26.050.]

RCW 89.30.793 Jurisdiction of courts.

At the instance of the board of directors of any reclamation district created under this chapter, the superior court of the state of Washington shall have original jurisdiction to judicially examine, approve and confirm any or all proceedings pertaining to the organization of the reclamation district or of any general improvement or divisional district therein, and any or all proceedings had or contemplated in the exercise of any of the functions or powers of any of such districts.

[1927 c 254 § 265; RRS § 7402-265. Formerly RCW 89.24.700.]

RCW 89.30.796 Jurisdiction of courts--Petition for judicial determination.

For the purpose of securing such judicial determination, the board of directors of the reclamation district shall file in the superior court of the county in which the lands of said district or some portion thereof are situated, a petition praying in effect that the proceedings aforesaid be examined, approved and confirmed by the court.

[1927 c 254 § 266; RRS § 7402-266. Formerly RCW 89.24.710, part.]

RCW 89.30.799 Jurisdiction of courts--Contents of petition.

The petition shall state the facts generally showing the proceedings which are sought to be judicially examined.

[1927 c 254 § 267; RRS § 7402-267. Formerly RCW 89.24.710, part.]

RCW 89.30.802 Jurisdiction of courts--Notice of hearing of petition.

The court shall fix a time for the hearing of said petition and shall order the clerk of the court to give and publish a notice of the filing of said petition. The notice shall mention the time and place fixed for the hearing of the petition and the prayer of the petition, and shall state that

any person interested in said proceedings may on or before the day fixed for the hearing of said petition demur to or answer the same.

[1927 c 254 § 268; RRS § 7402-268. Formerly RCW 89.24.720.]

RCW 89.30.805 Jurisdiction of courts--Notice, how given and published.

The notice shall be given and published in the same manner and for the same length of time as that required herein for the notice of hearing on the petition to organize a reclamation district.

[1927 c 254 § 269; RRS § 7402-269. Formerly RCW 89.24.730.]

RCW 89.30.808 Jurisdiction of courts--Demurrer or answer to petition.

Any person interested in the proceedings sought to be judicially examined may demur to or answer said petition.

[1927 c 254 § 270; RRS § 7402-270. Formerly RCW 89.24.750.]

RCW 89.30.811 Jurisdiction of courts--Rules which govern.

The rules of pleading, practice and appeal provided by the statutes of this state which are not inconsistent with any of the provisions herein, are applicable to and shall govern the special proceedings for the judicial examination and determination of any of the district proceedings aforesaid.

[1927 c 254 § 271; RRS § 7402-271. Formerly RCW 89.24.740.]

RCW 89.30.814 Jurisdiction of courts--Motion and order for new trial.

A motion for a new trial must be made upon the minutes of the court. The order granting a new trial must specify the issues to be reexamined on such new trial and the findings of the court upon the other issues shall not be affected by such order granting a new trial.

[1927 c 254 § 272; RRS § 7402-272. Formerly RCW 89.24.780.]

RCW 89.30.817 Jurisdiction of courts--Action in rem--Power of court.

Said action shall be one in rem against all persons claiming any right or interest in the proceedings concerned and upon the hearing of such special proceedings the court shall have full power and jurisdiction to examine and determine the legality and validity of and to approve and confirm each and all of the proceedings mentioned in the petition seeking judicial determination and all other proceedings which may affect the proceedings in question.

[1927 c 254 § 273; RRS § 7402-273. Formerly RCW 89.24.760.]

RCW 89.30.820 Jurisdiction of courts--Errors disregarded--Approval in whole or part.

The court in inquiring into the regularity, legality and correctness of said proceedings, must disregard any error, determination or omission which does not affect the substantial rights of the parties to said special proceedings and it may approve and confirm such proceedings in part and disapprove and declare illegal or invalid other and subsequent parts of the proceedings.

[1927 c 254 § 274; RRS § 7402-274. Formerly RCW 89.24.770.]

RCW 89.30.823 Jurisdiction of courts--Conclusiveness of judgment.

The judgment rendered in such action unless appealed from within the time prescribed herein and upon final judgment upon appeal, shall be conclusive as to all matters determined by the court in said action against every person including those under disability as well as those free from disability.

[1927 c 254 § 275; RRS § 7402-275. Formerly RCW 89.24.800.]

RCW 89.30.826 Jurisdiction of courts--Costs.

The cost of the special judicial proceedings authorized herein may be allowed and apportioned between all of the parties in the discretion of the court.

[1927 c 254 § 276; RRS § 7402-276. Formerly RCW 89.24.810.]

RCW 89.30.829 Jurisdiction of courts--Time for appeal.

An appeal from an order granting or refusing a new trial or from the judgment in said action must be taken by the parties aggrieved within thirty days after the entry of said order or said judgment.

[1927 c 254 § 277; RRS § 7402-277. Formerly RCW 89.24.790.]

RCW 89.30.832 Liberal construction.

The provisions of this chapter and all proceedings thereunder shall be liberally construed with a view to effect their objects.

[1927 c 254 § 278; RRS § 7402-278.]

RCW 89.30.835 Severability--1927 c 254.

If any section or provision of this chapter shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the chapter as a whole or any section, provision or part thereof not adjudged to be invalid or unconstitutional.

[1927 c 254 § 279; RRS § 7402-279.]

**Title 90 RCW
WATER RIGHTS--ENVIRONMENT**

Chapters

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- 90.08** Stream patrolmen.
- 90.14** Water rights--Registration--Waiver and relinquishment, etc.
- 90.16** Appropriation of water for public and industrial purposes.
- 90.22** Minimum water flows and levels.
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harbor area leaseholds--assessment: RCW 35.44.150.

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Marine employees--Public employment relations: Chapter 47.64 RCW.

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Material removed for channel or harbor improvement or flood control--Use for public purpose: RCW 79.90.150.

Merger of minor irrigation district into major irrigation district--Existing water rights not impaired: RCW 87.03.857.

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Navigation and harbor improvements: Title 88 RCW.

Nuisance defined (as to water rights): RCW 7.48.120.

Nuisance (deposit of unwholesome substance into any lake, creek or river): RCW 9.66.050.

Operating agencies (power commission)--Policy declaration as to water resources: Chapter 43.52 RCW.

Parks, bathing beaches, public camps: Chapter 67.20 RCW.

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Planning commissions (cities and towns)--Restrictions on buildings--Use of land: RCW 35.63.080.

Pollution of drinking water supply--Penalty: RCW 70.54.010.

Pollution of watershed of city outside state--Penalty: RCW 70.54.030.

Port districts: Title 53 RCW.

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Prohibited parking places (upon any bridge): RCW 46.61.570.

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Public nuisance (tend to obstruct, or render dangerous for passage, a lake, navigable river, bay, stream, canal or basin): RCW 9.66.010.

Public nuisances enumerated: RCW 7.48.140.

Public utilities and transportation commission: Chapter 80.01 RCW.

Public utilities--Gas, electrical and water companies: Chapter 80.28 RCW.

Public utility districts--Powers: Chapter 54.16 RCW.

Public waterways: Chapter 91.08 RCW.

Public works: Chapters 39.04 through 39.28 RCW.

Puget Sound ferry and toll bridge system: Chapter 47.60 RCW.

Railroads

bridges over navigable streams: RCW 81.36.100.

lines across or along watercourses: RCW 81.36.040.

may construct and operate canals and ditches: RCW 81.36.130.

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Reclamation and irrigation in United States reclamation areas: Chapter 89.12 RCW.

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Relocation of inner harbor line: RCW 79.92.020.
Removal of obstructions (from watercourses, by counties): RCW 36.32.290.
Restrictions on sale of certain water rights by state: State Constitution Art. 15 § 1 (Amendment 15).
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utilities (supply city with water): RCW 35.23.515 through 35.23.535.
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Sewerage systems (cities and towns)--Waterworks: RCW 35.67.331 through 35.67.340.
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Chapter 90.03 RCW

WATER CODE

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NOTES:

Prior acts on this subject: Code 1881 c 141; 1889 pp 706-728 §§ 1-67, 1889 p 728 § 1; 1889 p 729 §§ 1-2; 1891 c 142; 1899 c 131; 1901 cc 30, 33, 36; 1903 c 53; 1907 c 144; and 1909 c 209.

Aquifer protection areas: Chapter 36.36 RCW.

RCW 90.03.005 State water policy--Cooperation with other agencies--Reduction of wasteful practices.

It is the policy of the state to promote the use of the public waters in a fashion which provides for obtaining maximum net benefits arising from both diversionary uses of the state's public waters and the retention of waters within streams and lakes in sufficient quantity and quality to protect instream and natural values and rights. Consistent with this policy, the state supports economically feasible and environmentally sound development of physical facilities through the concerted efforts of the state with the United States, public corporations, Indian tribes, or other public or private entities. Further, based on the tenet of water law which precludes wasteful practices in the exercise of rights to the use of waters, the department of ecology shall reduce these practices to the maximum extent practicable, taking into account sound principles of water management, the benefits and costs of improved water use efficiency, and the most effective use of public and private funds, and, when appropriate, to work to that end in concert with the agencies of the United States and other public and private entities.

[1989 c 348 § 2; 1979 ex.s. c 216 § 8.]

Notes:

Severability--1989 c 348: See note following RCW 90.54.020.

Rights not impaired--1989 c 348: See RCW 90.54.920.

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

RCW 90.03.010 Appropriation of water rights--Existing rights preserved.

The power of the state to regulate and control the waters within the state shall be exercised as hereinafter in this chapter provided. Subject to existing rights all waters within the state belong to the public, and any right thereto, or to the use thereof, shall be hereafter acquired only by appropriation for a beneficial use and in the manner provided and not otherwise; and, as between appropriations, the first in time shall be the first in right. Nothing contained in this chapter shall be construed to lessen, enlarge, or modify the existing rights of any riparian owner, or any existing right acquired by appropriation, or otherwise. They shall, however, be subject to condemnation as provided in RCW 90.03.040, and the amount and priority thereof may be determined by the procedure set out in RCW 90.03.110 through 90.03.240.

[1917 c 117 § 1; RRS § 7351. Prior: 1891 p 127 § 1. Formerly RCW 90.04.020.]

RCW 90.03.015 Definitions.

As used in this chapter:

(1) "Department" means the department of ecology;

(2) "Director" means the director of ecology; and

(3) "Person" means any firm, association, water users' association, corporation, irrigation district, or municipal corporation, as well as an individual.

[1987 c 109 § 65.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.020 Units of water measurement.

The legally recognized units of water measurement shall be as follows: For flowing water--one cubic foot of water per second of time, and to be designated "secondfoot." For absolute volume or quantity of water--forty-three thousand five hundred sixty cubic feet of water, and to be designated "acrefoot."

[1917 c 117 § 2; RRS § 7352. Prior: 1890 p 729 § 1. Formerly RCW 90.04.010, part.]

RCW 90.03.030 Right to convey water along lake or stream--Conveyance to intake structure in neighboring state.

Any person may convey any water which he or she may have a right to use along any of the natural streams or lakes of this state, but not so as to raise the water thereof above ordinary highwater mark, without making just compensation to persons injured thereby; but due

allowance shall be made for evaporation and seepage, the amount of such seepage to be determined by the department, upon the application of any person interested. Water conveyed under this section may be conveyed to an approved intake structure located in a neighboring state in order to accomplish an approved modification of the point of diversion in a permit to appropriate water for a beneficial use, if approval of the neighboring state is documented to the satisfaction of the department.

[1999 c 232 § 3; 1987 c 109 § 68; 1917 c 117 § 3; RRS § 7353. Formerly RCW 90.28.050.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.040 Eminent domain--Use of water declared public use.

The beneficial use of water is hereby declared to be a public use, and any person may exercise the right of eminent domain to acquire any property or rights now or hereafter existing when found necessary for the storage of water for, or the application of water to, any beneficial use, including the right to enlarge existing structures employed for the public purposes mentioned in this chapter and use the same in common with the former owner, and including the right and power to condemn an inferior use of water for a superior use. In condemnation proceedings the court shall determine what use will be for the greatest public benefit, and that use shall be deemed a superior one: PROVIDED, That no property right in water or the use of water shall be acquired hereunder by condemnation for irrigation purposes, which shall deprive any person of such quantity of water as may be reasonably necessary for the irrigation of his land then under irrigation to the full extent of the soil, by the most economical method of artificial irrigation applicable to such land according to the usual methods of artificial irrigation employed in the vicinity where such land is situated. In any case, the court shall determine what is the most economical method of irrigation. Such property or rights shall be acquired in the manner provided by law for the taking of private property for public use by private corporations.

[1917 c 117 § 4; RRS § 7354. Formerly RCW 90.04.030.]

Notes:

Eminent domain by corporations: Chapter 8.20 RCW.

RCW 90.03.050 Powers and duties of director of conservation through the division of water resources.

See RCW 43.21.130.

RCW 90.03.060 Water masters--Appointment, compensation.

(1) Water masters shall be appointed by the department whenever it shall find the interests of the state or of the water users to require them. The districts for or in which the water

masters serve shall be designated water master districts, which shall be fixed from time to time by the department, as required, and they shall be subject to revision as to boundaries or to complete abandonment as local conditions may indicate to be expedient, the spirit of this provision being that no district shall be created or continued where the need for the same does not exist. Water masters shall be supervised by the department, shall be compensated for services from funds of the department, and shall be technically qualified to the extent of understanding the elementary principals of hydraulics and irrigation, and of being able to make water measurements in streams and in open and closed conduits of all characters, by the usual methods employed for that purpose. Counties and municipal and public corporations of the state are authorized to contribute moneys to the department to be used as compensation to water masters in carrying out their duties. All such moneys received by the department shall be used exclusively for said purpose.

(2) A water master may be appointed by the department for a watershed management area for which a plan adopted by a planning unit and by the counties with territory in the watershed management area under RCW 90.82.130 contains a requirement or request that a water master be appointed, subject to availability of state or nonstate funding.

[1999 c 237 § 1; 1987 c 109 § 69; 1967 c 80 § 1; 1947 c 123 § 2; 1917 c 117 § 9; Rem. Supp. 1947 § 7359. Formerly RCW 90.08.010.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Stream patrolmen (approval, supervision of, by water masters): Chapter 90.08 RCW.

RCW 90.03.070 Water masters--Duties--Office space and equipment--Clerical assistance.

It shall be the duty of the water master, acting under the direction of the department, to divide in whole or in part, the water supply of his district among the several water conduits and reservoirs using said supply, according to the right and priority of each, respectively. He shall divide, regulate and control the use of water within his district by such regulation of headgates, conduits and reservoirs as shall be necessary to prevent the use of water in excess of the amount to which the owner of the right is lawfully entitled. Whenever, in the pursuance of his duties, the water master regulates a headgate of a water conduit or the controlling works of a reservoir, he shall attach to such headgate or controlling works a written notice, properly dated and signed, stating that such headgate or controlling works has been properly regulated and is wholly under his control and such notice shall be a legal notice to all parties. In addition to dividing the available waters and supervising the stream patrolmen in his district, he shall enforce such rules and regulations as the department shall from time to time prescribe.

The county or counties in which water master districts are created shall deputize the water masters appointed hereunder, and may without charge provide to each water master suitable office space, supplies, equipment and clerical assistance as are necessary to the water master in the performance of his duties.

[1987 c 109 § 70; 1967 c 80 § 2; 1917 c 117 § 10; RRS § 7360. Formerly RCW 90.08.020.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Water master's power of arrest: RCW 90.03.090.

RCW 90.03.090 Water master's power of arrest.

The water master shall have the power, within his or her district, to arrest any person in the act of violating any of the provisions of this chapter and to deliver such person promptly into the custody of the sheriff or other competent officer within the county and immediately upon such delivery the water master making the arrest shall, in writing and upon oath, make complaint before the proper district judge against the person so arrested.

[1987 c 202 § 250; 1917 c 117 § 12; RRS § 7362. Formerly RCW 90.08.030.]

Notes:

Intent--1987 c 202: See note following RCW 2.04.190.

RCW 90.03.100 Prosecuting attorney, legal assistant.

It shall be the duty of the prosecuting attorney of any county to appear for or on behalf of the department or any water master, upon request of any such officer in any case which may arise in the performance of the official duties of any such officer within the jurisdiction of said prosecuting attorney.

[1987 c 109 § 71; 1917 c 117 § 13; RRS § 7363.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Attorney general to represent state, agencies, etc.: RCW 43.10.040.

Prosecuting attorney, duties: RCW 36.27.020(3), (4).

RCW 90.03.105 Petition by planning units for general adjudication.

The legislature finds that the lack of certainty regarding water rights within a water resource basin may impede management and planning for water resources. The legislature further finds that planning units conducting water resource planning under chapter 90.82 RCW may find that the certainty provided by a general adjudication of water rights under this chapter is required for water planning or water management in a water resource inventory area or in a portion of the area. Therefore, such planning units may petition the department to conduct such a general adjudication and the department shall give high priority to such a request in initiating any such general adjudications under this chapter.

[1997 c 442 § 301.]

Notes:

Part headings not law--Severability--1997 c 442: See RCW 90.82.900 and 90.82.901.

RCW 90.03.110 Determination of water rights--Petition--Statement and plan.

Upon the filing of a petition with the department by one or more persons claiming the right to divert any waters within the state or when, after investigation, in the judgment of the department, the interest of the public will be subserved by a determination of the rights thereto, it shall be the duty of the department to prepare a statement of the facts, together with a plan or map of the locality under investigation, and file such statement and plan or map in the superior court of the county in which said water is situated, or, in case such water flows or is situated in more than one county, in the county which the department shall determine to be the most convenient to the parties interested therein. Such statement shall contain substantially the following matter, to wit:

(1) The names of all known persons claiming the right to divert said water, the right to the diversion of which is sought to be determined, and

(2) A brief statement of the facts in relation to such water, and the necessity for a determination of the rights thereto.

[1987 c 109 § 72; 1917 c 117 § 14; RRS § 7364. Formerly RCW 90.12.010.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Additional powers and duties enumerated--Payment for from reclamation account: RCW 89.16.055.

Application of RCW sections to specific proceedings: RCW 90.14.200.

Schedule of fees: RCW 90.03.470.

RCW 90.03.120 Determination of water rights--Order--Summons--Necessary parties.

Upon the filing of the statement and map as provided in RCW 90.03.110 the judge of such superior court shall make an order directing summons to be issued, and fixing the return day thereof, which shall be not less than sixty nor more than ninety days, after the making of such order: PROVIDED, That for good cause, the court, at the request of the department, may modify said time period. A summons shall thereupon be issued out of said superior court, signed and attested by the clerk thereof, in the name of the state of Washington, as plaintiff, against all known persons claiming the right to divert the water involved and also all persons unknown claiming the right to divert the water involved, which said summons shall contain a brief statement of the objects and purpose of the proceedings and shall require the defendants to appear on the return day thereof, and make and file a statement of claim to, or interest in, the water involved and a statement that unless they appear at the time and place fixed and assert such right, judgment will be entered determining their rights according to the evidence: PROVIDED, HOWEVER, That any persons claiming the right to the use of water by virtue of a contract with claimant to the right to divert the same, shall not be necessary parties to the proceeding.

[1987 c 109 § 73; 1977 ex.s. c 357 § 1; 1917 c 117 § 15; RRS § 7365. Formerly RCW 90.12.020.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.130 Determination of water rights--Service of summons.

Service of said summons shall be made in the same manner and with the same force and effect as service of summons in civil actions commenced in the superior courts of the state: PROVIDED, That for good cause, the court, at the request of the department, as an alternative to personal service, may authorize service of summons to be made by certified mail, with return receipt signed by defendant, a spouse of a defendant, or another person authorized to accept service. If the defendants, or either of them, cannot be found within the state of Washington, of which the return of the sheriff of the county in which the proceeding is pending shall be prima facie evidence, upon the filing of an affidavit by the department, or its attorney, in conformity with the statute relative to the service of summons by publication in civil actions, such service may be made by publication in a newspaper of general circulation in the county in which such proceeding is pending, and also publication of said summons in a newspaper of general circulation in each county in which any portion of the water is situated, once a week for six consecutive weeks (six publications). In cases where personal service can be had, such summons shall be served at least twenty days before the return day thereof. The summons by publication shall state that statements of claim must be filed within twenty days after the last publication or before the return date, whichever is later.

Personal service of summons may be made by department of ecology employees for actions pertaining to water rights.

[1987 c 109 § 74; 1979 ex.s. c 216 § 2; 1977 ex.s. c 357 § 2; 1929 c 122 § 1; 1917 c 117 § 16; RRS § 7366. Formerly RCW 90.12.030.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

Commencement of actions (service of summons): Chapter 4.28 RCW.

Manner of publication and form of summons: RCW 4.28.110.

Service of summons by publication--When authorized: RCW 4.28.100.

RCW 90.03.140 Determination of water rights--Statement by defendants.

On or before the return day of such summons, each defendant shall file in the office of the clerk of said court a statement, and therewith a copy thereof for the department, containing substantially the following:

- (1) The name and post office address of defendant.
- (2) The full nature of the right, or use, on which the claim is based.

(3) The time of initiation of such right and commencement of such use.

(4) The date of beginning and completion of construction.

(5) The dimensions and capacity of all ditches existing at the time of making said statement.

(6) The amount of land under irrigation and the maximum quantity of water used thereon prior to the date of said statement and if for power, or other purposes, the maximum quantity of water used prior to date of said statement.

(7) The legal description of the land upon which said water has been, or may be, put to beneficial use, and the legal description of the subdivision of land on which the point of diversion is located.

Such statement shall be verified on oath by the defendant, and in the discretion of the court may be amended.

[1987 c 109 § 75; 1929 c 122 § 2; 1917 c 117 § 17; RRS § 7367. Formerly RCW 90.12.040.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.150 Determination of water rights--Guardian ad litem for defendant.

Whenever any defendant in any proceeding instituted under this chapter is an infant, or an alleged incompetent or disabled person for whom the court has not yet appointed either a guardian or a limited guardian, the court shall appoint a guardian ad litem for such minor or alleged incompetent or disabled defendant.

[1977 ex.s. c 80 § 75; 1917 c 117 § 18; RRS § 7368. Formerly RCW 90.12.050.]

Notes:

Purpose--Intent--Severability--1977 ex.s. c 80: See notes following RCW 4.16.190.

Guardian ad litem

for infant: RCW 4.08.050.

for incapacitated person: RCW 4.08.060.

RCW 90.03.160 Determination of water rights--Referral to department.

Upon the completion of the service of summons as hereinbefore provided, the superior court in which said proceeding is pending shall make an order referring said proceeding to the department to take testimony by its duly authorized designee, as referee, and the designee shall report to and file with the superior court of the county in which such cause is pending a transcript of such testimony for adjudication thereon by such court. The superior court may, in any complex case with more than one thousand named defendants, including the United States, retain for hearing and further processing such portions of the proceeding as pertain to a discrete class or classes of defendants or claims of water rights if the court determines that: (1) Resolution of claims of such classes appear to involve significant issues of law, either procedural or substantive; and (2) such a retention will both expedite the conclusion of the case and reduce the

overall expenditures of the plaintiff, defendants, and the court.

[1989 c 80 § 1; 1987 c 109 § 76; 1917 c 117 § 19; RRS § 7369. Formerly RCW 90.12.060.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.170 Determination of water rights--Hearing--Notice--Prior rights preserved.

Thereupon the department shall fix a time and place for such hearing and serve written notice thereof upon all persons who have appeared in said proceeding, their agents or attorneys. Notice of such hearing shall be served at least ten days before the time fixed therefor. Such hearings may be adjourned from time to time and place to place. The duly authorized designee shall have authority to subpoena witnesses and administer oaths in the same manner and with the same powers as referees in civil actions. The fees and mileage of witnesses shall be advanced by the party at whose instance they are called as in civil actions. A final decree adjudicating rights or priorities, entered in any case decided prior to June 6, 1917, shall be conclusive among the parties thereto and the extent of use so determined shall be prima facie evidence of rights to the amount of water and priorities so fixed as against any person not a party to said decree.

[1987 c 109 § 77; 1917 c 117 § 20; RRS § 7370. Formerly RCW 90.12.070.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Civil procedure--Costs: Chapter 4.84 RCW.

Courts of record--Witnesses: Chapter 2.40 RCW.

Trial procedure--Powers of referee: RCW 4.48.060.

RCW 90.03.180 Determination of water rights--Statement by defendants--Filing fee.

At the time of filing the statement as provided in RCW 90.03.140, each defendant shall pay to the clerk of the superior court a fee as set under RCW 36.18.020.

[1995 c 292 § 21; 1982 c 15 § 2; 1979 ex.s. c 216 § 3; 1929 c 122 § 3; 1919 c 71 § 2; 1917 c 117 § 21; RRS § 7371. Formerly RCW 90.12.080, part.]

Notes:

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

RCW 90.03.190 Determination of water rights--Transcript of testimony--Filing--Notice of hearing.

Upon the completion of the taking of testimony it shall be the duty of the department's designee to prepare and file with the clerk of the superior court where such proceeding is pending, a transcript of the testimony taken at such hearing, in triplicate, together with all papers

and exhibits offered and received in evidence and not already a part of the record. He shall also make and file in said court a full and complete report as in other cases of reference in the superior court. Two of said transcripts shall be for the use of the parties as the court may direct. The court shall set a time for the hearing and the designee shall thereupon prepare a notice designating a time for the hearing of said report and serve a copy thereof, together with a copy of his report, on all persons, their agents or attorneys who have appeared in such proceeding. Such service shall be made not less than twenty days before the time for said hearing, either personally or by registered mail, and an affidavit of such service filed with the clerk.

[1987 c 109 § 78; 1917 c 117 § 22; RRS § 7372. Formerly RCW 90.12.090.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.200 Determination of water rights--Exceptions to report--Decree--Appellate review.

Upon the filing of the evidence and the report of the department, any interested party may, on or before five days prior to the date of said hearing, file exceptions to such report in writing and such exception shall set forth the grounds therefor and a copy thereof shall be served personally or by registered mail upon all parties who have appeared in the proceeding. If no exceptions be filed, the court shall enter a decree determining the rights of the parties according to the evidence and the report of the department, whether such parties have appeared therein or not. If exceptions are filed the action shall proceed as in case of reference of a suit in equity and the court may in its discretion take further evidence or, if necessary, remand the case for such further evidence to be taken by the department's designee, and may require further report by him. Costs, not including taxable attorneys fees, may be allowed or not; if allowed, may be apportioned among the parties in the discretion of the court. Appellate review of the decree shall be in the same manner as in other cases in equity, except that review must be sought within sixty days from the entry thereof.

[1988 c 202 § 91; 1987 c 109 § 79; 1971 c 81 § 176; 1917 c 117 § 23; RRS § 7373. Formerly RCW 90.12.100.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.210 Determination of water rights--Interim regulation of water--Appeals.

(1) During the pendency of such adjudication proceedings prior to judgment or upon review by an appellate court, the stream or other water involved shall be regulated or partially regulated according to the schedule of rights specified in the department's report upon an order of the court authorizing such regulation: PROVIDED, Any interested party may file a bond and

obtain an order staying the regulation of said stream as to him, in which case the court shall make such order regarding the regulation of the stream or other water as he may deem just. The bond shall be filed within five days following the service of notice of appeal in an amount to be fixed by the court and with sureties satisfactory to the court, conditioned to perform the judgment of the court.

(2) Any appeal of a decision of the department on an application to change or transfer a water right subject to a general adjudication that is being litigated actively and was commenced before October 13, 1977, shall be conducted as follows:

(a) The appeal shall be filed with the court conducting the adjudication and served under RCW 34.05.542(3). The content of the notice of appeal shall conform to RCW 34.05.546. Standing to appeal shall be based on the requirements of RCW 34.05.530 and is not limited to parties to the adjudication.

(b) If the appeal includes a challenge to the portion of the department's decision that pertains to tentative determinations of the validity and extent of the water right, review of those tentative determinations shall be conducted by the court consistent with the provisions of RCW 34.05.510 through 34.05.598, except that the review shall be de novo.

(c) If the appeal includes a challenge to any portion of the department's decision other than the tentative determinations of the validity and extent of the right, the court must certify to the pollution control hearings board for review and decision those portions of the department's decision. Review by the pollution control hearings board shall be conducted consistent with chapter 43.21B RCW and the board's implementing regulations, except that the requirements for filing, service, and content of the notice of appeal shall be governed by (a) of this subsection.

(d) Appeals shall be scheduled to afford all parties full opportunity to participate before the superior court and the pollution control hearings board.

(e) Any person wishing to appeal the decision of the board made under (c) of this subsection shall seek review of the decision in accordance with chapter 34.05 RCW, except that the petition for review must be filed with the superior court conducting the adjudication.

(3) Nothing in this section shall be construed to affect or modify any treaty or other federal rights of an Indian tribe, or the rights of any federal agency or other person or entity arising under federal law. Nothing in this section is intended or shall be construed as affecting or modifying any existing right of a federally recognized Indian tribe to protect from impairment its federally reserved water rights in federal court.

[2001 c 220 § 5; 1988 c 202 § 92; 1987 c 109 § 80; 1921 c 103 § 1; RRS § 7374. Formerly RCW 90.12.110.]

NOTES:

Intent--Construction--Effective date--2001 c 220: See notes following RCW 43.21B.110.

Severability--1988 c 202: See note following RCW 2.24.050.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.220 Determination of water rights--Failure to appear--Estoppel.

Whenever proceedings shall be instituted for the determination of the rights to the use of water, any defendant who shall fail to appear in such proceedings, after legal service, and submit

proof of his claim, shall be estopped from subsequently asserting any right to the use of such water embraced in such proceeding, except as determined by such decree.

[1917 c 117 § 24; RRS § 7375. Formerly RCW 90.12.120.]

RCW 90.03.230 Determination of water rights--Copy of decree to director.

The clerk of the superior court, immediately upon the entry of any decree by the superior court, shall transmit a certified copy thereof to the director, who shall immediately enter the same upon the records of the department.

[1987 c 109 § 81; 1917 c 117 § 25; RRS § 7376. Formerly RCW 90.12.130.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.240 Determination of water rights--Diversion certificate.

Upon the final determination of the rights to the diversion of water it shall be the duty of the department to issue to each person entitled to the diversion of water by such determination, a certificate under his official seal, setting forth the name and post office address of such person; the priority and purpose of the right; the period during which said right may be exercised, the point of diversion and the place of use; the land to which said water right is appurtenant and when applicable the maximum quantity of water allowed.

[1987 c 109 § 82; 1917 c 117 § 26; RRS § 7377. Formerly RCW 90.12.140.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.243 Determination of water rights--State to bear its expenses, when.

The expenses incurred by the state in a proceeding to determine rights to water initiated under RCW 90.03.110 or 90.44.220 or upon appeal of such a determination shall be borne by the state.

[1982 c 15 § 1.]

RCW 90.03.245 Determination of water rights--Scope.

Rights subject to determination proceedings conducted under RCW 90.03.110 through 90.03.240 and 90.44.220 include all rights to the use of water, including all diversionary and instream water rights, and include rights to the use of water claimed by the United States.

Nothing in this section may be construed as establishing or creating any new rights to the use of water. This section relates exclusively to the confirmation of water rights established or

created under other provisions of state law or under federal laws.

[1979 ex.s. c 216 § 1.]

Notes:

Effective date--1979 ex.s. c 216: "Section 2 of this act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately [June 4, 1979]." [1979 ex.s. c 216 § 12.]

Severability--1979 ex.s. c 216: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 216 § 13.]

RCW 90.03.247 Minimum flows and levels--Departmental authority exclusive--Other recommendations considered.

Whenever an application for a permit to make beneficial use of public waters is approved relating to a stream or other water body for which minimum flows or levels have been adopted and are in effect at the time of approval, the permit shall be conditioned to protect the levels or flows. No agency may establish minimum flows and levels or similar water flow or level restrictions for any stream or lake of the state other than the department of ecology whose authority to establish is exclusive, as provided in chapter 90.03 RCW and RCW 90.22.010 and 90.54.040. The provisions of other statutes, including but not limited to *RCW 75.20.100 and chapter 43.21C RCW, may not be interpreted in a manner that is inconsistent with this section. In establishing such minimum flows, levels, or similar restrictions, the department shall, during all stages of development by the department of ecology of minimum flow proposals, consult with, and carefully consider the recommendations of, the department of fish and wildlife, the department of community, trade, and economic development, the department of agriculture, and representatives of the affected Indian tribes. Nothing herein shall preclude the department of fish and wildlife, the department of community, trade, and economic development, or the department of agriculture from presenting its views on minimum flow needs at any public hearing or to any person or agency, and the department of fish and wildlife, the department of community, trade, and economic development, and the department of agriculture are each empowered to participate in proceedings of the federal energy regulatory commission and other agencies to present its views on minimum flow needs.

[1996 c 186 § 523; 1994 c 264 § 82. Prior: 1987 c 506 § 95; 1987 c 505 § 81; 1980 c 87 § 46; 1979 ex.s. c 166 § 1.]

Notes:

***Reviser's note:** RCW 75.20.100 was recodified as RCW 77.55.100 pursuant to 2000 c 107 § 129.

Findings--Intent--Part headings not law--Effective date--1996 c 186: See notes following RCW 43.330.904.

Legislative findings and intent--1987 c 506: See note following RCW 77.04.020.

RCW 90.03.250 Appropriation procedure--Application for permit--Temporary permit.

Any person, municipal corporation, firm, irrigation district, association, corporation or water users' association hereafter desiring to appropriate water for a beneficial use shall make an application to the department for a permit to make such appropriation, and shall not use or divert such waters until he has received a permit from the department as in this chapter provided. The construction of any ditch, canal or works, or performing any work in connection with said construction or appropriation, or the use of any waters, shall not be an appropriation of such water nor an act for the purpose of appropriating water unless a permit to make said appropriation has first been granted by the department: PROVIDED, That a temporary permit may be granted upon a proper showing made to the department to be valid only during the pendency of such application for a permit unless sooner revoked by the department: PROVIDED, FURTHER, That nothing in this chapter contained shall be deemed to affect RCW 90.40.010 through 90.40.080 except that the notice and certificate therein provided for in RCW 90.40.030 shall be addressed to the department, and the department shall exercise the powers and perform the duties prescribed by RCW 90.40.030.

[1987 c 109 § 83; 1917 c 117 § 27; RRS § 7378. Formerly RCW 90.20.010.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Schedule of fees: RCW 90.03.470.

RCW 90.03.252 Use of reclaimed water by wastewater treatment facility--Permit requirements inapplicable.

The permit requirements of RCW 90.03.250 do not apply to the use of reclaimed water by the owner of a wastewater treatment facility under the provisions of RCW 90.46.120 and do not apply to the use of agricultural industrial process water as provided under RCW 90.46.150.

[2001 c 69 § 6; 1997 c 444 § 2.]

NOTES:

Severability--1997 c 444: See note following RCW 90.46.010.

RCW 90.03.255 Applications for water right, transfer, or change--Consideration of water impoundment or other resource management technique.

The department shall, when evaluating an application for a water right, transfer, or change filed pursuant to RCW 90.03.250 or 90.03.380 that includes provision for any water impoundment or other resource management technique, take into consideration the benefits and costs, including environmental effects, of any water impoundment or other resource management technique that is included as a component of the application. The department's consideration shall extend to any increased water supply that results from the impoundment or other resource management technique, including but not limited to any recharge of ground water that may occur, as a means of making water available or otherwise offsetting the impact of the diversion of surface water proposed in the application for the water right, transfer, or change. Provision for

an impoundment or other resource management technique in an application shall be made solely at the discretion of the applicant and shall not otherwise be made by the department as a condition for approving an application that does not include such provision.

This section does not lessen, enlarge, or modify the rights of any riparian owner, or any existing water right acquired by appropriation or otherwise.

[1997 c 360 § 2; 1996 c 306 § 1.]

Notes:

Findings--Purpose--1997 c 360: "The legislature finds that in many basins in the state there is water available on a seasonal basis that is in excess of the needs of either existing water right holders or instream resources. The legislature finds that excess waters often result in significant flooding and damage to public and private resources. Further, it is in the public interest to encourage the impoundment of excess water and other measures that can be used to offset the impact of withdrawals and diversions on existing rights and instream resources. Further, in some areas of the state additional supplies of water are needed to meet the needs of a growing economy and population. The legislature finds there is a range of alternatives that offset the impacts that should be encouraged including the creation, restoration, enhancement, or enlargement of ponds, wetlands, and reservoirs and the artificial recharge of aquifers.

The purpose of this act is to foster the improvement in the water supplies available to meet the needs of the state. It is the goal of this act to strengthen the state's economy while maintaining and improving the overall quality of the state's environment." [1997 c 360 § 1.]

RCW 90.03.260 Appropriation procedure--Application--Contents.

Each application for permit to appropriate water shall set forth the name and post office address of the applicant, the source of water supply, the nature and amount of the proposed use, the time during which water will be required each year, the location and description of the proposed ditch, canal, or other work, the time within which the completion of the construction and the time for the complete application of the water to the proposed use. If for agricultural purposes, it shall give the legal subdivision of the land and the acreage to be irrigated, as near as may be, and the amount of water expressed in acre feet to be supplied per season. If for power purposes, it shall give the nature of the works by means of which the power is to be developed, the head and amount of water to be utilized, and the uses to which the power is to be applied. If for construction of a reservoir, it shall give the height of the dam, the capacity of the reservoir, and the uses to be made of the impounded waters. If for municipal water supply, it shall give the present population to be served, and, as near as may be, the future requirement of the municipality. If for mining purposes, it shall give the nature of the mines to be served and the method of supplying and utilizing the water; also their location by legal subdivisions. All applications shall be accompanied by such maps and drawings, in duplicate, and such other data, as may be required by the department, and such accompanying data shall be considered as a part of the application.

[1987 c 109 § 84; 1917 c 117 § 28; RRS § 7379. Formerly RCW 90.20.020.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Height of dams on tributaries of Columbia river: RCW 77.55.160.

RCW 90.03.265 Appropriation procedure--Cost-reimbursement agreement for expedited review of application.

Any applicant for a new withdrawal or a change, transfer, or amendment of a water right pending before the department, may initiate a cost-reimbursement agreement with the department to provide expedited review of the application. A cost-reimbursement agreement may only be initiated under this section if the applicant agrees to pay for, or as part of a cooperative effort agrees to pay for, the cost of processing his or her application and all other applications from the same source of supply which must be acted upon before the applicant's request because they were filed prior to the date of when the applicant filed. The department shall use the process established under RCW 43.21A.690 for entering into cost-reimbursement agreements, except that it is not necessary for an environmental impact statement to be filed as a prerequisite for entering into a cost-reimbursement agreement under this section.

[2000 c 251 § 7.]

Notes:

Intent--Captions not law--Effective date--2000 c 251: See notes following RCW 43.21A.690.

RCW 90.03.270 Appropriation procedure--Record of application.

Upon receipt of an application it shall be the duty of the department to make an endorsement thereon of the date of its receipt, and to keep a record of same. If upon examination, the application is found to be defective, it shall be returned to the applicant for correction or completion, and the date and the reasons for the return thereof shall be endorsed thereon and made a record in his office. No application shall lose its priority of filing on account of such defects, provided acceptable maps, drawings and such data as is required by the department shall be filed with the department within such reasonable time as it shall require.

[1987 c 109 § 85; 1917 c 117 § 29; RRS § 7380. Formerly RCW 90.20.030.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.280 Appropriation procedure--Notice.

Upon receipt of a proper application, the department shall instruct the applicant to publish notice thereof in a form and within a time prescribed by the department in a newspaper of general circulation published in the county or counties in which the storage, diversion, and use is to be made, and in such other newspapers as the department may direct, once a week for two consecutive weeks. Upon receipt by the department of an application it shall send notice thereof containing pertinent information to the director of fish and wildlife.

[1994 c 264 § 83; 1988 c 36 § 65; 1987 c 109 § 66; 1953 c 275 § 1; 1939 c 127 § 1; 1925 ex.s. c 161 § 1; 1917 c

117 § 30; RRS § 7381. Formerly RCW 90.20.040.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.290 Appropriation procedure--Department to investigate--Preliminary permit--Findings and action on application.

(1) When an application complying with the provisions of this chapter and with the rules of the department has been filed, the same shall be placed on record with the department, and it shall be its duty to investigate the application, and determine what water, if any, is available for appropriation, and find and determine to what beneficial use or uses it can be applied. If it is proposed to appropriate water for irrigation purposes, the department shall investigate, determine and find what lands are capable of irrigation by means of water found available for appropriation. If it is proposed to appropriate water for the purpose of power development, the department shall investigate, determine and find whether the proposed development is likely to prove detrimental to the public interest, having in mind the highest feasible use of the waters belonging to the public.

(2)(a) If the application does not contain, and the applicant does not promptly furnish sufficient information on which to base such findings, the department may issue a preliminary permit, for a period of not to exceed three years, requiring the applicant to make such surveys, investigations, studies, and progress reports, as in the opinion of the department may be necessary. If the applicant fails to comply with the conditions of the preliminary permit, it and the application or applications on which it is based shall be automatically canceled and the applicant so notified. If the holder of a preliminary permit shall, before its expiration, file with the department a verified report of expenditures made and work done under the preliminary permit, which, in the opinion of the department, establishes the good faith, intent, and ability of the applicant to carry on the proposed development, the preliminary permit may, with the approval of the governor, be extended, but not to exceed a maximum period of five years from the date of the issuance of the preliminary permit.

(b) For any application for which a preliminary permit was issued and for which the availability of water was directly affected by a moratorium on further diversions from the Columbia river during the years from 1990 to 1998, the preliminary permit is extended through June 30, 2002. If such an application and preliminary permit were canceled during the moratorium, the application and preliminary permit shall be reinstated until June 30, 2002, if the application and permit: (i) Are for providing regional water supplies in more than one urban growth area designated under chapter 36.70A RCW and in one or more areas near such urban growth areas, or the application and permit are modified for providing such supplies, and (ii) provide or are modified to provide such regional supplies through the use of existing intake or diversion structures. The authority to modify such a canceled application and permit to accomplish the objectives of (b)(i) and (ii) of this subsection is hereby granted.

(3) The department shall make and file as part of the record in the matter, written findings

of fact concerning all things investigated, and if it shall find that there is water available for appropriation for a beneficial use, and the appropriation thereof as proposed in the application will not impair existing rights or be detrimental to the public welfare, it shall issue a permit stating the amount of water to which the applicant shall be entitled and the beneficial use or uses to which it may be applied: PROVIDED, That where the water applied for is to be used for irrigation purposes, it shall become appurtenant only to such land as may be reclaimed thereby to the full extent of the soil for agricultural purposes. But where there is no unappropriated water in the proposed source of supply, or where the proposed use conflicts with existing rights, or threatens to prove detrimental to the public interest, having due regard to the highest feasible development of the use of the waters belonging to the public, it shall be duty of the department to reject such application and to refuse to issue the permit asked for.

(4) If the permit is refused because of conflict with existing rights and such applicant shall acquire same by purchase or condemnation under RCW 90.03.040, the department may thereupon grant such permit. Any application may be approved for a less amount of water than that applied for, if there exists substantial reason therefor, and in any event shall not be approved for more water than can be applied to beneficial use for the purposes named in the application. In determining whether or not a permit shall issue upon any application, it shall be the duty of the department to investigate all facts relevant and material to the application. After the department approves said application in whole or in part and before any permit shall be issued thereon to the applicant, such applicant shall pay the fee provided in RCW 90.03.470: PROVIDED FURTHER, That in the event a permit is issued by the department upon any application, it shall be its duty to notify the director of fish and wildlife of such issuance.

[2001 c 239 § 1; 1994 c 264 § 84; 1988 c 36 § 66; 1987 c 109 § 86; 1947 c 133 § 1; 1939 c 127 § 2; 1929 c 122 § 4; 1917 c 117 § 31; Rem. Supp. 1947 § 7382. Formerly RCW 90.20.050 and 90.20.060.]

NOTES:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Inapplicability of section to RCW 90.03.290: RCW 90.14.200.

RCW 90.03.300 Appropriation procedure--Diversion of water for out-of-state use--Reciprocity.

No permit for the appropriation of water shall be denied because of the fact that the point of diversion described in the application for such permit, or any portion of the works in such application described and to be constructed for the purpose of storing, conserving, diverting or distributing such water, or because the place of intended use or the lands to be irrigated by means of such water, or any part thereof, may be situated in some other state or nation, but in all such cases where either the point of diversion or any of such works or the place of intended use, or the lands, or part of the lands, to be irrigated by means of such water, are situated within the state of Washington, the permit shall issue as in other cases: PROVIDED, HOWEVER, That the department may in its discretion, decline to issue a permit where the point of diversion described in the application is within the state of Washington but the place of beneficial use in some other state or nation, unless under the laws of such state or nation water may be lawfully diverted

within such state or nation for beneficial use in the state of Washington.

[1987 c 109 § 87; 1921 c 103 § 3; RRS § 7383. Formerly RCW 90.20.070.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.310 Appropriation procedure--Assignability of permit or application.

Any permit to appropriate water may be assigned subject to the conditions of the permit, but no such assignment shall be binding or valid unless filed for record with the department. Any application for permits to appropriate water prior to permit issuing, may be assigned by the applicant, but no such assignment shall be valid or binding unless the written consent of the department is first obtained thereto, and unless such assignment is filed for record with the department.

[1987 c 109 § 88; 1917 c 117 § 32; RRS § 7384. Prior: 1891 c 142 § 6. Formerly RCW 90.20.080.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.320 Appropriation procedure--Construction work.

Actual construction work shall be commenced on any project for which permit has been granted within such reasonable time as shall be prescribed by the department, and shall thereafter be prosecuted with diligence and completed within the time prescribed by the department. The department, in fixing the time for the commencement of the work, or for the completion thereof and the application of the water to the beneficial use prescribed in the permit, shall take into consideration the cost and magnitude of the project and the engineering and physical features to be encountered, and shall allow such time as shall be reasonable and just under the conditions then existing, having due regard for the public welfare and public interests affected. For good cause shown, the department shall extend the time or times fixed as aforesaid, and shall grant such further period or periods as may be reasonably necessary, having due regard to the good faith of the applicant and the public interests affected. Good cause includes prevention or restriction of water use by operation of federal laws for the time or times fixed for commencing work, completing work, and applying water to beneficial use otherwise authorized under a water right permit issued for a federal reclamation project. In fixing construction schedules and the time, or extension of time, for application of water to beneficial use for municipal water supply purposes, the department shall also take into consideration the term and amount of financing required to complete the project, delays that may result from planned and existing conservation and water use efficiency measures implemented by the public water system, and the supply needs of the public water system's service area, consistent with an approved comprehensive plan under chapter 36.70A RCW, or in the absence of such a plan, a county-approved comprehensive

plan under chapter 36.70 RCW or a plan approved under chapter 35.63 RCW, and related water demand projections prepared by public water systems in accordance with state law. An existing comprehensive plan under chapter 36.70A or 36.70 RCW, plan under chapter 35.63 RCW, or demand projection may be used. If the terms of the permit or extension thereof, are not complied with the department shall give notice by registered mail that such permit will be canceled unless the holders thereof shall show cause within sixty days why the same should not be so canceled. If cause is not shown, the permit shall be canceled.

[1999 c 400 § 1; 1997 c 445 § 3; 1987 c 109 § 67; 1917 c 117 § 33; RRS § 7385. Formerly RCW 90.20.090.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.330 Appropriation procedure--Water right certificate.

Upon a showing satisfactory to the department that any appropriation has been perfected in accordance with the provisions of this chapter, it shall be the duty of the department to issue to the applicant a certificate stating such facts in a form to be prescribed by him, and such certificate shall thereupon be recorded with the department. Any original water right certificate issued, as provided by this chapter, shall be recorded with the department and thereafter, at the expense of the party receiving the same, be by the department transmitted to the county auditor of the county or counties where the distributing system or any part thereof is located, and be recorded in the office of such county auditor, and thereafter be transmitted to the owner thereof.

[1987 c 109 § 89; 1929 c 122 § 5; 1917 c 117 § 34; RRS § 7386. Formerly RCW 90.20.100.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.340 Appropriation procedure--Effective date of water right.

The right acquired by appropriation shall relate back to the date of filing of the original application with the department.

[1987 c 109 § 90; 1917 c 117 § 35; RRS § 7387. Formerly RCW 90.20.110.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.345 Establishment of reservations of water for certain purposes and minimum flows or levels as constituting appropriations with priority dates.

The establishment of reservations of water for agriculture, hydroelectric energy, municipal, industrial, and other beneficial uses under RCW 90.54.050(1) or minimum flows or

levels under RCW 90.22.010 or 90.54.040 shall constitute appropriations within the meaning of this chapter with priority dates as of the effective dates of their establishment. Whenever an application for a permit to make beneficial use of public waters embodied in a reservation, established after September 1, 1979, is filed with the department of ecology after the effective date of such reservation, the priority date for a permit issued pursuant to an approval by the department of ecology of the application shall be the effective date of the reservation.

[1979 ex.s. c 216 § 7.]

Notes:

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

RCW 90.03.350 Construction or modification of storage dam--Plans and specifications--Additional dam safety inspection requirements for metals mining and milling operations.

Except as provided in RCW 43.21A.068, any person, corporation or association intending to construct or modify any dam or controlling works for the storage of ten acre feet or more of water, shall before beginning said construction or modification, submit plans and specifications of the same to the department for examination and approval as to its safety. Such plans and specifications shall be submitted in duplicate, one copy of which shall be retained as a public record, by the department, and the other returned with its approval or rejection endorsed thereon. No such dam or controlling works shall be constructed or modified until the same or any modification thereof shall have been approved as to its safety by the department. Any such dam or controlling works constructed or modified in any manner other than in accordance with plans and specifications approved by the department or which shall not be maintained in accordance with the order of the department shall be presumed to be a public nuisance and may be abated in the manner provided by law, and it shall be the duty of the attorney general or prosecuting attorney of the county wherein such dam or controlling works, or the major portion thereof, is situated to institute abatement proceedings against the owner or owners of such dam or controlling works, whenever he or she is requested to do so by the department.

A metals mining and milling operation regulated under chapter 232, Laws of 1994 is subject to additional dam safety inspection requirements due to the special hazards associated with failure of a tailings pond impoundment. The department shall inspect these impoundments at least quarterly during the project's operation and at least annually thereafter for the postclosure monitoring period in order to ensure the safety of the dam or controlling works. The department shall conduct additional inspections as needed during the construction phase of the mining operation in order to ensure the safe construction of the tailings impoundment.

[1995 c 8 § 6; 1994 c 232 § 20; 1987 c 109 § 91; 1955 c 362 § 1; 1939 c 107 § 1; 1917 c 117 § 36; RRS § 7388. Formerly RCW 90.28.060.] [1954 SLC-RO-18.]

Notes:

Findings--1995 c 8: See note following RCW 43.21A.064.

Severability--1994 c 232: See RCW 78.56.900.

Effective date--1994 c 232 §§ 6-8 and 18-22: See RCW 78.56.902.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Height of dams on tributaries of Columbia river: RCW 77.55.160.

RCW 90.03.360 Controlling works and measuring devices--Metering of diversions--Impact on fish stock.

(1) The owner or owners of any water diversion shall maintain, to the satisfaction of the department of ecology, substantial controlling works and a measuring device constructed and maintained to permit accurate measurement and practical regulation of the flow of water diverted. Every owner or manager of a reservoir for the storage of water shall construct and maintain, when required by the department, any measuring device necessary to ascertain the natural flow into and out of said reservoir.

Metering of diversions or measurement by other approved methods shall be required as a condition for all new surface water right permits, and except as provided in subsection (2) of this section, may be required as a condition for all previously existing surface water rights. The department may also require, as a condition for all water rights, metering of diversions, and reports regarding such metered diversions as to the amount of water being diverted. Such reports shall be in a form prescribed by the department.

(2) Where water diversions are from waters in which the salmonid stock status is depressed or critical, as determined by the department of fish and wildlife, or where the volume of water being diverted exceeds one cubic foot per second, the department shall require metering or measurement by other approved methods as a condition for all new and previously existing water rights or claims. The department shall attempt to integrate the requirements of this subsection into its existing compliance workload priorities, but shall prioritize the requirements of this subsection ahead of the existing compliance workload where a delay may cause the decline of wild salmonids. The department shall notify the department of fish and wildlife of the status of fish screens associated with these diversions.

This subsection (2) shall not apply to diversions for public or private hatcheries or fish rearing facilities if the diverted water is returned directly to the waters from which it was diverted.

[1994 c 264 § 85; 1993 sp.s. c 4 § 12; 1989 c 348 § 6; 1987 c 109 § 92; 1917 c 117 § 37; RRS § 7389. Formerly RCW 90.28.070.]

Notes:

Findings--Grazing lands--1993 sp.s. c 4: See RCW 79.01.2951.

Severability--1989 c 348: See note following RCW 90.54.020.

Rights not impaired--1989 c 348: See RCW 90.54.920.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Instream flows: RCW 90.22.060.

RCW 90.03.370 Reservoir permits--Secondary permits--Underground artificial

storage and recovery project standards and rules--Report to the legislature.

(1) All applications for reservoir permits shall be subject to the provisions of RCW 90.03.250 through 90.03.320. But the party or parties proposing to apply to a beneficial use the water stored in any such reservoir shall also file an application for a permit, to be known as the secondary permit, which shall be in compliance with the provisions of RCW 90.03.250 through 90.03.320. Such secondary application shall refer to such reservoir as its source of water supply and shall show documentary evidence that an agreement has been entered into with the owners of the reservoir for a permanent and sufficient interest in said reservoir to impound enough water for the purposes set forth in said application. When the beneficial use has been completed and perfected under the secondary permit, the department shall take the proof of the water users under such permit and the final certificate of appropriation shall refer to both the ditch and works described in the secondary permit and the reservoir described in the primary permit.

(2)(a) For the purposes of this section, "reservoir" includes, in addition to any surface reservoir, any naturally occurring underground geological formation where water is collected and stored for subsequent use as part of an underground artificial storage and recovery project. To qualify for issuance of a reservoir permit an underground geological formation must meet standards for review and mitigation of adverse impacts identified, for the following issues:

- (i) Aquifer vulnerability and hydraulic continuity;
- (ii) Potential impairment of existing water rights;
- (iii) Geotechnical impacts and aquifer boundaries and characteristics;
- (iv) Chemical compatibility of surface waters and ground water;
- (v) Recharge and recovery treatment requirements;
- (vi) System operation;
- (vii) Water rights and ownership of water stored for recovery; and
- (viii) Environmental impacts.

(b) Standards for review and standards for mitigation of adverse impacts for an underground artificial storage and recovery project shall be established by the department by rule. Notwithstanding the provisions of RCW 90.03.250 through 90.03.320, analysis of each underground artificial storage and recovery project and each underground geological formation for which an applicant seeks the status of a reservoir shall be through applicant-initiated studies reviewed by the department.

(3) For the purposes of this section, "underground artificial storage and recovery project" means any project in which it is intended to artificially store water in the ground through injection, surface spreading and infiltration, or other department-approved method, and to make subsequent use of the stored water. However, (a) this subsection does not apply to irrigation return flow, or to operational and seepage losses that occur during the irrigation of land, or to water that is artificially stored due to the construction, operation, or maintenance of an irrigation district project, or to projects involving water reclaimed in accordance with chapter 90.46 RCW; and (b) RCW 90.44.130 applies to those instances of claimed artificial recharge occurring due to the construction, operation, or maintenance of an irrigation district project or operational and seepage losses that occur during the irrigation of land, as well as other forms of claimed artificial recharge already existing at the time a ground water subarea is established.

(4) Nothing in chapter 98, Laws of 2000 changes the requirements of existing law governing issuance of permits to appropriate or withdraw the waters of the state.

(5) The department shall report to the legislature by December 31, 2001, on the standards for review and standards for mitigation developed under subsection (3) of this section and on the status of any applications that have been filed with the department for underground artificial storage and recovery projects by that date.

[2000 c 98 § 3; 1987 c 109 § 93; 1917 c 117 § 38; RRS § 7390. Formerly RCW 90.28.080.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.380 Right to water attaches to land--Transfer or change in point of diversion--Transfer of rights from one district to another--Priority of water rights applications.

(1) The right to the use of water which has been applied to a beneficial use in the state shall be and remain appurtenant to the land or place upon which the same is used: PROVIDED, HOWEVER, That the right may be transferred to another or to others and become appurtenant to any other land or place of use without loss of priority of right theretofore established if such change can be made without detriment or injury to existing rights. The point of diversion of water for beneficial use or the purpose of use may be changed, if such change can be made without detriment or injury to existing rights. A change in the place of use, point of diversion, and/or purpose of use of a water right to enable irrigation of additional acreage or the addition of new uses may be permitted if such change results in no increase in the annual consumptive quantity of water used under the water right. For purposes of this section, "annual consumptive quantity" means the estimated or actual annual amount of water diverted pursuant to the water right, reduced by the estimated annual amount of return flows, averaged over the two years of greatest use within the most recent five-year period of continuous beneficial use of the water right. Before any transfer of such right to use water or change of the point of diversion of water or change of purpose of use can be made, any person having an interest in the transfer or change, shall file a written application therefor with the department, and the application shall not be granted until notice of the application is published as provided in RCW 90.03.280. If it shall appear that such transfer or such change may be made without injury or detriment to existing rights, the department shall issue to the applicant a certificate in duplicate granting the right for such transfer or for such change of point of diversion or of use. The certificate so issued shall be filed and be made a record with the department and the duplicate certificate issued to the applicant may be filed with the county auditor in like manner and with the same effect as provided in the original certificate or permit to divert water.

(2) If an application for change proposes to transfer water rights from one irrigation district to another, the department shall, before publication of notice, receive concurrence from each of the irrigation districts that such transfer or change will not adversely affect the ability to

deliver water to other landowners or impair the financial integrity of either of the districts.

(3) A change in place of use by an individual water user or users of water provided by an irrigation district need only receive approval for the change from the board of directors of the district if the use of water continues within the irrigation district, and when water is provided by an irrigation entity that is a member of a board of joint control created under chapter 87.80 RCW, approval need only be received from the board of joint control if the use of water continues within the area of jurisdiction of the joint board and the change can be made without detriment or injury to existing rights.

(4) This section shall not apply to trust water rights acquired by the state through the funding of water conservation projects under chapter 90.38 RCW or RCW 90.42.010 through 90.42.070.

(5)(a) Pending applications for new water rights are not entitled to protection from impairment, injury, or detriment when an application relating to an existing surface or ground water right is considered.

(b) Applications relating to existing surface or ground water rights may be processed and decisions on them rendered independently of processing and rendering decisions on pending applications for new water rights within the same source of supply without regard to the date of filing of the pending applications for new water rights.

(c) Notwithstanding any other existing authority to process applications, including but not limited to the authority to process applications under WAC 173-152-050 as it existed on January 1, 2001, an application relating to an existing surface or ground water right may be processed ahead of a previously filed application relating to an existing right when sufficient information for a decision on the previously filed application is not available and the applicant for the previously filed application is sent written notice that explains what information is not available and informs the applicant that processing of the next application will begin. The previously filed application does not lose its priority date and if the information is provided by the applicant within sixty days, the previously filed application shall be processed at that time. This subsection (5)(c) does not affect any other existing authority to process applications.

(d) Nothing in this subsection (5) is intended to stop the processing of applications for new water rights.

(6) No applicant for a change, transfer, or amendment of a water right may be required to give up any part of the applicant's valid water right or claim to a state agency, the trust water rights program, or to other persons as a condition of processing the application.

(7) In revising the provisions of this section and adding provisions to this section by chapter 237, Laws of 2001, the legislature does not intend to imply legislative approval or disapproval of any existing administrative policy regarding, or any existing administrative or judicial interpretation of, the provisions of this section not expressly added or revised.

[2001 c 237 § 5; 1997 c 442 § 801; 1996 c 320 § 19; 1991 c 347 § 15; 1987 c 109 § 94; 1929 c 122 § 6; 1917 c 117 § 39; RRS § 7391. Formerly RCW 90.28.090.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

Part headings not law--Severability--1997 c 442: See RCW 90.82.900 and 90.82.901.

Purposes--1991 c 347: See note following RCW 90.42.005.

Severability--1991 c 347: See RCW 90.42.900.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.03.383 Interties--Findings--Definitions--Review and approval.

(1) The legislature recognizes the value of interties for improving the reliability of public water systems, enhancing their management, and more efficiently utilizing the increasingly limited resource. Given the continued growth in the most populous areas of the state, the increased complexity of public water supply management, and the trend toward regional planning and regional solutions to resource issues, interconnections of public water systems through interties provide a valuable tool to ensure reliable public water supplies for the citizens of the state. Public water systems have been encouraged in the past to utilize interties to achieve public health and resource management objectives. The legislature finds that it is in the public interest to recognize interties existing and in use as of January 1, 1991, and to have associated water rights modified by the department of ecology to reflect current use of water through those interties, pursuant to subsection (3) of this section. The legislature further finds it in the public interest to develop a coordinated process to review proposals for interties commencing use after January 1, 1991.

(2) For the purposes of this section, the following definitions shall apply:

(a) "Interties" are interconnections between public water systems permitting exchange or delivery of water between those systems for other than emergency supply purposes, where such exchange or delivery is within established instantaneous and annual withdrawal rates specified in the systems' existing water right permits or certificates, or contained in claims filed pursuant to chapter 90.14 RCW, and which results in better management of public water supply consistent with existing rights and obligations. Interties include interconnections between public water systems permitting exchange or delivery of water to serve as primary or secondary sources of supply, but do not include development of new sources of supply to meet future demand.

(b) "Service area" is the area designated in a water system plan or a coordinated water system plan pursuant to chapter 43.20 or 70.116 RCW respectively. When a public water system does not have a designated service area subject to the approval process of those chapters, the service area shall be the designated place of use contained in the water right permit or certificate, or contained in the claim filed pursuant to chapter 90.14 RCW.

(3) Public water systems with interties existing and in use as of January 1, 1991, or that have received written approval from the department of health prior to that date, shall file written notice of those interties with the department of health and the department of ecology. The notice may be incorporated into the public water system's five-year update of its water system plan, but shall be filed no later than June 30, 1996. The notice shall identify the location of the intertie; the dates of its first use; the purpose, capacity, and current use; the intertie agreement of the parties and the service areas assigned; and other information reasonably necessary to modify the water

right permit. Notwithstanding the provisions of RCW 90.03.380 and 90.44.100, for public water systems with interties existing and in use as of January 1, 1991, the department of ecology, upon receipt of notice meeting the requirements of this subsection, shall, as soon as practicable, modify the place of use descriptions in the water right permits, certificates, or claims to reflect the actual use through such interties, provided that the place of use is within service area designations established in a water system plan approved pursuant to chapter 43.20 RCW, or a coordinated water system plan approved pursuant to chapter 70.116 RCW, and further provided that the water used is within the instantaneous and annual withdrawal rates specified in the water right permit and that no outstanding complaints of impairment to existing water rights have been filed with the department of ecology prior to September 1, 1991. Where such complaints of impairment have been received, the department of ecology shall make all reasonable efforts to resolve them in a timely manner through agreement of the parties or through available administrative remedies.

(4) Notwithstanding the provisions of RCW 90.03.380 and 90.44.100, exchange or delivery of water through interties commencing use after January 1, 1991, shall be permitted when the intertie improves overall system reliability, enhances the manageability of the systems, provides opportunities for conjunctive use, or delays or avoids the need to develop new water sources, and otherwise meets the requirements of this section, provided that each public water system's water use shall not exceed the instantaneous or annual withdrawal rate specified in its water right authorization, shall not adversely affect existing water rights, and shall not be inconsistent with state-approved plans such as water system plans or other plans which include specific proposals for construction of interties. Interties commencing use after January 1, 1991, shall not be inconsistent with regional water resource plans developed pursuant to chapter 90.54 RCW.

(5) For public water systems subject to the approval process of chapter 43.20 RCW or chapter 70.116 RCW, proposals for interties commencing use after January 1, 1991, shall be incorporated into water system plans pursuant to chapter 43.20 RCW or coordinated water system plans pursuant to chapter 70.116 RCW and submitted to the department of health and the department of ecology for review and approval as provided for in subsections (5) through (9) of this section. The plan shall state how the proposed intertie will improve overall system reliability, enhance the manageability of the systems, provide opportunities for conjunctive use, or delay or avoid the need to develop new water sources.

(6) The department of health shall be responsible for review and approval of proposals for new interties. In its review the department of health shall determine whether the intertie satisfies the criteria of subsection (4) of this section, with the exception of water rights considerations, which are the responsibility of the department of ecology, and shall determine whether the intertie is necessary to address emergent public health or safety concerns associated with public water supply.

(7) If the intertie is determined by the department of health to be necessary to address emergent public health or safety concerns associated with public water supply, the public water system shall amend its water system plan as required and shall file an application with the department of ecology to change its existing water right to reflect the proposed use of the water

as described in the approved water system plan. The department of ecology shall process the application for change pursuant to RCW 90.03.380 or 90.44.100 as appropriate, except that, notwithstanding the requirements of those sections regarding notice and protest periods, applicants shall be required to publish notice one time, and the comment period shall be fifteen days from the date of publication of the notice. Within sixty days of receiving the application, the department of ecology shall issue findings and advise the department of health if existing water rights are determined to be adversely affected. If no determination is provided by the department of ecology within the sixty-day period, the department of health shall proceed as if existing rights are not adversely affected by the proposed intertie. The department of ecology may obtain an extension of the sixty-day period by submitting written notice to the department of health and to the applicant indicating a definite date by which its determination will be made. No additional extensions shall be granted, and in no event shall the total review period for the department of ecology exceed one hundred eighty days.

(8) If the department of health determines the proposed intertie appears to meet the requirements of subsection (4) of this section but is not necessary to address emergent public health or safety concerns associated with public water supply, the department of health shall instruct the applicant to submit to the department of ecology an application for change to the underlying water right or claim as necessary to reflect the new place of use. The department of ecology shall consider the applications pursuant to the provisions of RCW 90.03.380 and 90.44.100 as appropriate. If in its review of proposed interties and associated water rights the department of ecology determines that additional information is required to act on the application, the department may request applicants to provide information necessary for its decision, consistent with agency rules and written guidelines. Parties disagreeing with the decision of the department of ecology on the application for change in place of use may appeal the decision to the pollution control hearings board.

(9) The department of health may approve plans containing intertie proposals prior to the department of ecology's decision on the water right application for change in place of use. However, notwithstanding such approval, construction work on the intertie shall not begin until the department of ecology issues the appropriate water right document to the applicant consistent with the approved plan.

[1991 c 350 § 1.]

RCW 90.03.386 Coordination of approval procedures for compliance and consistency with approved water system plan.

Within service areas established pursuant to chapters 43.20 and 70.116 RCW, the department of ecology and the department of health shall coordinate approval procedures to ensure compliance and consistency with the approved water system plan.

[1991 c 350 § 2.]

RCW 90.03.390 Temporary changes--Emergency interties--Rotation in use.

RCW 90.03.380 shall not be construed to prevent water users from making a seasonal or temporary change of point of diversion or place of use of water when such change can be made without detriment to existing rights, but in no case shall such change be made without the permission of the water master of the district in which such proposed change is located, or of the department. Nor shall RCW 90.03.380 be construed to prevent construction of emergency interties between public water systems to permit exchange of water during short-term emergency situations, or rotation in the use of water for bringing about a more economical use of the available supply, provided however, that the department of health in consultation with the department of ecology shall adopt rules or develop written guidelines setting forth standards for determining when a short-term emergency exists and the circumstances in which emergency interties are permitted. The rules or guidelines shall be consistent with the procedures established in RCW 43.83B.400 through 43.83B.420. Water users owning lands to which water rights are attached may rotate in the use of water to which they are collectively entitled, or an individual water user having lands to which are attached water rights of a different priority, may in like manner rotate in use when such rotation can be made without detriment to other existing water rights, and has the approval of the water master or department.

[1991 c 350 § 3; 1987 c 109 § 95; 1929 c 122 § 7; RRS § 7391a. Formerly RCW 90.28.100.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.395 Change of point of diversion to downstream intake structure--Intent.

The legislature intends to allow modification of the point of diversion in a water right permit when such a modification will provide both environmental benefits and water supply benefits and nothing in RCW 90.03.397 is to be construed as allowing any other change or transfer of a right to the use of surface water which has not been applied to a beneficial use.

[1999 c 232 § 1.]

RCW 90.03.397 Change of point of diversion to downstream intake structure--Conditions for approval.

The department may approve a change of the point of diversion prescribed in a permit to appropriate water for a beneficial use to a point of diversion that is located downstream and is an existing approved intake structure with capacity to transport the additional diversion, if the ownership, purpose of use, season of use, and place of use of the permit remain the same.

This section may not be construed as limiting in any manner whatsoever other authorities of the department under RCW 90.03.380 or other changes that may be approved under RCW 90.03.380 under authorities existing before July 25, 1999.

[1999 c 232 § 2.]

RCW 90.03.400 Crimes against water code--Unauthorized use of water.

The unauthorized use of water to which another person is entitled or the wilful or negligent waste of water to the detriment of another, shall be a misdemeanor. The possession or use of water without legal right shall be prima facie evidence of the guilt of the person using it. It shall also be a misdemeanor to use, store or divert any water until after the issuance of permit to appropriate such water.

[1917 c 117 § 40; RRS § 7392. Formerly RCW 90.32.010.]

Notes:

Punishment of misdemeanor when not fixed by statute: RCW 9.92.030.

RCW 90.03.410 Crimes against water code--Interference with works--Wrongful use of water--Property destruction--Penalty.

(1) Any person or persons who shall wilfully interfere with, or injure or destroy any dam, dike, headgate, weir, canal or reservoir, flume or other structure or appliance for the diversion, carriage, storage, apportionment or measurement of water for irrigation, reclamation, power or other beneficial uses, or who shall wilfully use or conduct water into or through his ditch, which has been lawfully denied him by the water master or other competent authority, or shall wilfully injure or destroy any telegraph, telephone or electric transmission line, or any other property owned, occupied or controlled by any person, association, or corporation, or by the United States and used in connection with said beneficial use of water, shall be guilty of a misdemeanor or, if there is actual physical injury to or destruction of any real or personal property, of property destruction and shall incur the penalties set forth in *RCW 9.61.070.

(2) Any person or persons who shall wilfully or unlawfully take or use water, or conduct the same into his ditch or to his land, or land occupied by him, and for such purpose shall cut, dig, break down or open any headgate, bank, embankment, canal or reservoir, flume or conduit, or interfere with, injure or destroy any weir, measuring box or other appliance for the apportionment and measurement of water, or unlawfully take or cause to run or pour out of such structure or appliance any water, shall be guilty of a misdemeanor or, if there is actual physical injury to or destruction of any real or personal property, of property destruction and shall incur the penalties set forth in *RCW 9.61.070.

(3) The use of water through such structure or structures, appliance or appliances hereinbefore named after its or their having been interfered with, injured or destroyed, shall be prima facie evidence of the guilt of the person using it.

[1971 ex.s. c 152 § 8; 1921 c 103 § 2; 1917 c 117 § 41; RRS § 7393. Formerly RCW 90.32.020.]

Notes:

*Reviser's note: RCW 9.61.070 was repealed by 1975 1st ex.s. c 260 § 9A.92.010, effective July 1, 1976.

RCW 90.03.420 Crimes against water code--Obstruction of right of way.

Whenever any appropriator of water has the lawful right of way for the storage,

diversion, or carriage of water, it shall be unlawful to place or maintain any obstruction that shall interfere with the use of the works, or prevent convenient access thereto or trespass thereon.

[1917 c 117 § 42; RRS § 7394. Formerly RCW 90.32.030.]

RCW 90.03.430 Partnership ditches--Action for reimbursement for work done.

In all cases where irrigating ditches are owned by two or more persons and one or more of such persons shall fail or neglect to do his, her or their proportionate share of the work necessary for the proper maintenance and operation of such ditch or ditches or to construct suitable headgates or measuring devices at the points where water is diverted from the main ditch, such owner or owners desiring the performance of such work as is reasonably necessary to maintain the ditch, may, after having given ten days' written notice to such owner or owners who have failed to perform his, her or their proportionate share of such work, necessary for the operation and maintenance of said ditch or ditches, perform his, her or their share of such work, and recover therefor from such person or persons so failing to perform his, her or their share of such work in any court having jurisdiction of the matter the expense or value of such work or labor so performed: PROVIDED, That no improvement involving an expenditure in excess of one hundred dollars shall be made without the written approval of the department having first been obtained.

[1987 c 109 § 96; 1919 c 71 § 3; RRS § 7395. Formerly RCW 90.28.110.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.440 Partnership ditches--Procedure for division of water between joint owners.

When two or more persons, joint owners in an irrigation ditch or reservoir, not incorporated, or their lessees, are unable to agree relative to the division or distribution of water received through their ditch or from their reservoir, and where there is no disagreement as to the ownership of said water, it shall be lawful for any such owner or owners, his or their lessee or lessees, or either of them, to apply to the department, in writing, setting forth such fact and giving such information as shall enable the department to estimate the probable expense of such service, asking the department to appoint some suitable person to take charge of such ditch or reservoir for the purpose of making a just division or distribution of the water from the same to the parties entitled to the use thereof. The department shall upon the receipt of such application notify the applicant of the probable expense of such division and upon receipt of certified check for said amount, the department shall appoint a suitable person to make such division. The person so appointed shall take exclusive charge of such ditch or reservoir for the purpose of dividing the water therefrom in accordance with the established rights of the diverters therefrom, and continue the said work until the necessity therefor shall cease to exist. The expense of such

investigation and division shall be a charge upon all of the co-owners and the person advancing the payment to the department shall be entitled to recover in any court of competent jurisdiction from his co-owners their proportionate share of the expense.

[1987 c 109 § 97; 1919 c 71 § 4; RRS § 7396. Formerly RCW 90.28.130.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.450 Partnership ditches--Lien for labor performed.

Upon the failure of any co-owner to pay his proportionate share of such expense as mentioned in RCW 90.03.430 within thirty days after receiving a statement of the same as performed by his co-owner or owners, such person or persons so performing such labor may secure payment of said claim by filing an itemized and sworn statement thereof, setting forth the date of the performance and the nature of the labor so performed, with the county auditor of the county wherein said ditch is situated, and when so filed it shall constitute a valid lien against the interest of such person or persons who shall fail to perform their proportionate share of the work requisite to the proper maintenance of said ditch, which said lien when so taken may be enforced in the same manner as provided by law for the enforcement of mechanics' and builders' liens.

[1919 c 71 § 5; RRS § 7397. Formerly RCW 90.28.120.]

Notes:

Mechanics' and materialmen's liens: Chapter 60.04 RCW.

RCW 90.03.460 Inchoate rights not affected.

Nothing in this chapter contained shall operate to effect an impairment of any inchoate right to divert and use water while the application of the water in question to a beneficial use is being prosecuted with reasonable diligence, having due regard to the circumstances surrounding the enterprise, including the magnitude of the project for putting the water to a beneficial use and the market for the resulting water right for irrigation or power or other beneficial use, in the locality in question.

[1917 c 117 § 43; RRS § 7398. Formerly RCW 90.28.140.]

RCW 90.03.470 Schedule of fees.

Except as otherwise provided in subsection (15) of this section, the following fees shall be collected by the department in advance:

(1) For the examination of an application for permit to appropriate water or on application to change point of diversion, withdrawal, purpose or place of use, a minimum of ten dollars, to be paid with the application. For each second foot between one and five hundred second feet, two dollars per second foot; for each second foot between five hundred and two

thousand second feet, fifty cents per second foot; and for each second foot in excess thereof, twenty cents per second foot. For each acre foot of storage up to and including one hundred thousand acre feet, one cent per acre foot, and for each acre foot in excess thereof, one-fifth cent per acre foot. The ten dollar fee payable with the application shall be a credit to that amount whenever the fee for direct diversion or storage totals more than ten dollars under the above schedule and in such case the further fee due shall be the total computed amount less ten dollars.

Within five days from receipt of an application the department shall notify the applicant by registered mail of any additional fees due under the above schedule and any additional fees shall be paid to and received by the department within thirty days from the date of filing the application, or the application shall be rejected.

(2) For filing and recording a permit to appropriate water for irrigation purposes, forty cents per acre for each acre to be irrigated up to and including one hundred acres, and twenty cents per acre for each acre in excess of one hundred acres up to and including one thousand acres, and ten cents for each acre in excess of one thousand acres; and also twenty cents for each theoretical horsepower up to and including one thousand horsepower, and four cents for each theoretical horsepower in excess of one thousand horsepower, but in no instance shall the minimum fee for filing and recording a permit to appropriate water be less than five dollars. For all other beneficial purposes the fee shall be twice the amount of the examination fee except that for individual household and domestic use, which may include water for irrigation of a family garden, the fee shall be five dollars.

(3) For filing and recording any other water right instrument, four dollars for the first hundred words and forty cents for each additional hundred words or fraction thereof.

(4) For making a copy of any document recorded or filed in his office, forty cents for each hundred words or fraction thereof, but when the amount exceeds twenty dollars, only the actual cost in excess of that amount shall be charged.

(5) For certifying to copies, documents, records or maps, two dollars for each certification.

(6) For blueprint copies of a map or drawing, or, for such other work of a similar nature as may be required of the department, at actual cost of the work.

(7) For granting each extension of time for beginning construction work under a permit to appropriate water, an amount equal to one-half of the filing and recording fee, except that the minimum fee shall be not less than five dollars for each year that an extension is granted, and for granting an extension of time for completion of construction work or for completing application of water to a beneficial use, five dollars for each year that an extension is granted.

(8) For the inspection of any hydraulic works to insure safety to life and property, the actual cost of the inspection, including the expense incident thereto.

(9) For the examination of plans and specifications as to safety of controlling works for storage of ten acre feet or more of water, a minimum fee of ten dollars, or the actual cost.

(10) For recording an assignment either of a permit to appropriate water or of an application for such a permit, a fee of five dollars.

(11) For preparing and issuing all water right certificates, five dollars.

(12) For filing and recording a protest against granting any application, two dollars.

(13) The department shall provide timely notification by certified mail with return receipt requested to applicants that fees are due. No action may be taken until the fee is paid in full. Failure to remit fees within sixty days of the department's notification shall be grounds for rejecting the application or canceling the permit. Cash shall not be accepted. Fees must be paid by check or money order and are nonrefundable.

(14) For purposes of calculating fees for ground water filings, one cubic foot per second shall be regarded as equivalent to four hundred fifty gallons per minute.

(15) For the period beginning July 1, 1993, and ending June 30, 1994, there is imposed and the department shall collect a one hundred dollar surcharge on all water rights applications or changes filed under this section, and upon all water rights applications or changes pending as of July 1, 1993. This charge shall be in addition to any other fees imposed under this section.

[1993 c 495 § 2; 1987 c 109 § 98; 1965 ex.s. c 160 § 1; 1951 c 57 § 5; 1929 c 122 § 8; 1925 ex.s. c 161 § 2; 1917 c 117 § 44; RRS § 7399. Formerly RCW 90.04.040.]

Notes:

Findings--1993 c 495: "The legislature finds that a water right confers significant economic benefits to the water right holder. The fees associated with acquiring a water right have not changed significantly since 1917. Water rights applicants pay less than two percent of the costs of the administration of the water rights program. The legislature finds that, since water rights are of significant value, water rights applicants should contribute more to the cost of administration of the water rights program.

The legislature also finds that an abrupt increase in water rights fees could be disruptive to water rights holders and applicants. The legislature further finds that water rights applicants have a right to know that the water rights program is being administered efficiently and that the fees charged for various services relate directly to the cost of providing those services.

Therefore, the legislature creates a task force to review the water rights program, to make recommendations for streamlining the application process and increasing the overall efficiency and accountability of the administration of the program, and to return to the legislature with a proposal for a fee schedule where the fee levels relate clearly to the cost of services provided." [1993 c 495 § 1.]

Reviser's note: 1993 c 495 § 3 created a water rights task force that expired June 30, 1994.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.471 Disposition of fees.

All fees, collections and revenues derived under RCW 90.03.470 or by virtue of RCW 90.03.180, shall be used exclusively for the purpose of carrying out the work and performing the functions of the division of water resources of the department.

[1987 c 109 § 99; 1925 ex.s. c 161 § 3; RRS § 7399-1.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.03.500 Storm water control facilities--Imposition of rates and charges--Legislative findings.

The legislature finds that increasing the surface water or storm water accumulation on or flow over real property, beyond that which naturally occurs on the real property, may cause severe damage to the real property and limit the gainful use or enjoyment of the real property, resulting in a tort, nuisance, or taking. The damage can arise from activities increasing the point or nonpoint flow of surface water or storm water over the real property, or altering or interrupting the natural drainage from the real property. The legislature finds that it is in the public interest to permit the construction and operation of public improvements to lessen the damage. The legislature further finds that it is in the public interest to provide for the equitable imposition of special assessments, rates, and charges to fund such improvements. This shall include the imposition of special assessments, rates, and charges on real property to fund that reasonable portion of the public improvements that alleviate the damage arising from activities that are the proximate cause of the damage on other real property. Except as otherwise provided in RCW 90.03.525, these special assessments, rates, and charges may be imposed on any publicly-owned, including state-owned, real property that causes such damage.

[1986 c 278 § 62; 1983 c 315 § 8.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Severability--1983 c 315: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 315 § 26.]

Flood control zone districts--Storm water control improvements: Chapter 86.15 RCW.

Public property subject to rates and charges for storm water control facilities: RCW 35.67.025, 35.92.021, 36.89.085, and 36.94.145.

RCW 90.03.510 Storm water control facilities--Imposition of rates and charges--Credit for other improvements.

Whenever a county, city, town, water-sewer district, or flood control zone district imposes rates or charges to fund storm water control facilities or improvements and the operation and maintenance of such facilities or improvements under RCW 35.67.020, 35.92.020, 36.89.080, 36.94.140, 57.08.005, or 57.08.081, it may provide a credit for the value of storm water control facilities or improvements that a person or entity has installed or located that mitigate or lessen the impact of storm water which otherwise would occur.

[1996 c 230 § 1616; 1986 c 278 § 63; 1983 c 315 § 9.]

Notes:

Part headings not law--Effective date--1996 c 230: See notes following RCW 57.02.001.

Severability--1986 c 278: See note following RCW 36.01.010.

Severability--1983 c 315: See note following RCW 90.03.500.

RCW 90.03.520 Storm water control facilities--Imposition of rates and charges--Definitions.

The definitions set forth in this section apply to RCW 90.03.525 and 35.67.025.

(1) "State highway right of way" means the right of way for a state highway. The phrase includes the right of way of a state limited-access highway inside or outside a city or town but does not include city or town streets forming a part of the route of state highways that are not limited-access highways. The term does not include state property under the jurisdiction of the department of transportation that is outside the right of way lines of a state highway.

(2) "Storm water control facility" means any facility, improvement, development, property, or interest therein, made, constructed, or acquired for the purpose of controlling, or protecting life or property from, any storm, waste, flood, or surplus waters.

(3) "Rate" means the dollar amount charged per unit of surface area of a parcel of real property based upon factors established by the local government utility.

(4) "Comparable real property" means real property equal to the state highway right of way or a section of state highway right of way in terms of the factors considered by the local government utility in establishing rates.

[1986 c 278 § 53.]

Notes:

Severability--1986 c 278: See note following RCW 36.01.010.

Public property subject to rates and charges for storm water control facilities: RCW 35.67.025.

RCW 90.03.525 Storm water control facilities--Imposition of rates and charges with respect to state highway rights of way--Annual plan for expenditure of charges.

(1) The rate charged by a local government utility to the department of transportation with respect to state highway right of way or any section of state highway right of way for the construction, operation, and maintenance of storm water control facilities under chapters 35.67, 35.92, 36.89, 36.94, 57.08, and 86.15 RCW, shall be thirty percent of the rate for comparable real property, except as otherwise provided in this section. The rate charged to the department with respect to state highway right of way or any section of state highway right of way within a local government utility's jurisdiction shall not, however, exceed the rate charged for comparable city street or county road right of way within the same jurisdiction. The legislature finds that the aforesaid rates are presumptively fair and equitable because of the traditional and continuing expenditures of the department of transportation for the construction, operation, and maintenance of storm water control facilities designed to control surface water or storm water runoff from state highway rights of way.

(2) Charges paid under subsection (1) of this section by the department of transportation must be used solely for storm water control facilities that directly reduce state highway runoff impacts or implementation of best management practices that will reduce the need for such facilities. By January 1st of each year, beginning with calendar year 1997, the local government utility, in coordination with the department, shall develop a plan for the expenditure of the charges for that calendar year. The plan must be consistent with the objectives identified in RCW 90.78.010. In addition, beginning with the submittal for 1998, the utility shall provide a progress

report on the use of charges assessed for the prior year. No charges may be paid until the plan and report have been submitted to the department.

(3) The utility imposing the charge and the department of transportation may, however, agree to either higher or lower rates with respect to the construction, operation, or maintenance of any specific storm water control facilities based upon the annual plan prescribed in subsection (2) of this section. If a different rate is agreed to, a report so stating shall be submitted to the legislative transportation committee. If, after mediation, the local government utility and the department of transportation cannot agree upon the proper rate, and after a report has been submitted to the legislative transportation committee and after ninety days from submission of such report, either may commence an action in the superior court for the county in which the state highway right of way is located to establish the proper rate. The court in establishing the proper rate shall take into account the extent and adequacy of storm water control facilities constructed by the department and the actual benefits to the sections of state highway rights of way from storm water control facilities constructed, operated, and maintained by the local government utility. Control of surface water runoff and storm water runoff from state highway rights of way shall be deemed an actual benefit to the state highway rights of way. The rate for sections of state highway right of way as determined by the court shall be set forth in terms of the percentage of the rate for comparable real property, but shall in no event exceed the rate charged for comparable city street or county road right of way within the same jurisdiction.

(4) The legislature finds that the federal clean water act (national pollution [pollutant] discharge elimination system, 40 C.F.R. parts 122-124), the state water pollution control act, chapter 90.48 RCW, and the highway runoff program under *chapter 90.70 RCW, mandate the treatment and control of storm water runoff from state highway rights of way owned by the department of transportation. Appropriations made by the legislature to the department of transportation for the construction, operation, and maintenance of storm water control facilities are intended to address applicable federal and state mandates related to storm water control and treatment. This section is not intended to limit opportunities for sharing the costs of storm water improvements between cities, counties, and the state.

[1996 c 285 § 1; 1996 c 230 § 1617; 1986 c 278 § 54.]

Notes:

Reviser's note: *(1) All sections in chapter 90.70 RCW were either repealed or recodified. See chapter 90.71 RCW.

(2) This section was amended by 1996 c 230 § 1617 and by 1996 c 285 § 1, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Part headings not law--Effective date--1996 c 230: See notes following RCW 57.02.001.

Severability--1986 c 278: See note following RCW 36.01.010.

RCW 90.03.540 Highway construction improvement projects--Joint storm water treatment facilities.

In the development of highway construction improvement projects, the department of

transportation shall coordinate with adjacent local governments, ports, and other public and private organizations to determine opportunities for cost-effective joint storm water treatment facilities for both new and existing impervious surfaces.

[1996 c 285 § 6.]

RCW 90.03.600 Civil penalties.

Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, the power is granted to the department of ecology to levy civil penalties of up to one hundred dollars per day for violation of any of the provisions of this chapter and chapters 43.83B, 90.22, and 90.44 RCW, and rules, permits, and similar documents and regulatory orders of the department of ecology adopted or issued pursuant to such chapters. The procedures of RCW 90.48.144 shall be applicable to all phases of the levying of a penalty as well as review and appeal of the same.

[1995 c 403 § 635; 1987 c 109 § 157; 1977 ex.s. c 1 § 8. Formerly RCW 43.83B.335.]

Notes:

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

**Chapter 90.08 RCW
STREAM PATROLMEN**

Sections

90.08.040	Stream patrolmen--Appointment--Powers.
90.08.050	Stream patrolmen--Compensation, travel expenses.
90.08.060	Stream patrolmen--Users to share in payment of compensation.
90.08.070	Right of county to sue user for unpaid share of expenses.

RCW 90.08.040 Stream patrolmen--Appointment--Powers.

Where water rights of a stream have been adjudicated a stream patrolman shall be appointed by the director of the department of ecology upon application of water users having adjudicated water rights in each particular water resource making a reasonable showing of the necessity therefor, which application shall have been approved by the district water master if one has been appointed, at such time, for such stream, and for such periods of service as local conditions may indicate to be necessary to provide the most practical supervision and to secure to water users and owners the best protection in their rights.

The stream patrolman shall have the same powers as a water master appointed under RCW 90.03.060, but his district shall be confined to the regulation of waters of a designated

stream or streams. Such patrolman shall be under the supervision of the director or his designated representative. He shall also enforce such special rules and regulations as the director may prescribe from time to time.

[1977 c 22 § 1; 1925 ex.s. c 162 § 1; RRS § 7351-1.]

Notes:

Water masters

appointment, compensation: RCW 90.03.060.

duties: RCW 90.03.070.

power of arrest: RCW 90.03.090.

RCW 90.08.050 Stream patrolmen--Compensation, travel expenses.

Each stream patrolman shall receive a wage per day for each day actually employed in the duties of his office, or if employed by the month, he shall receive a salary per month, which wage or salary shall be fixed in the manner provided by law for the fixing of the salaries or compensation of other state officers or employees, plus travel expenses in accordance with RCW 43.03.050 and 43.03.060 as now existing or hereafter amended, to be paid by the county in which the work is performed. In case the service extends over more than one county, each county shall pay its equitable part of such wage to be apportioned by the director. He shall be reimbursed for actual necessary expenses when absent from his designated headquarters in the performance of his duties, such expense to be paid by the county in which he renders the service. The accounts of the stream patrolman shall be audited and certified by the director and the county auditor shall issue a warrant therefor upon the current expense fund.

[1977 c 22 § 2; 1975-'76 2nd ex.s. c 34 § 180; 1947 c 123 § 1; 1925 ex.s. c 162 § 2; Rem. Supp. 1947 § 7351-2.]

Notes:

Effective date--Severability--1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

Public officers, salaries and fees: Chapter 42.16 RCW.

State government, salaries and expenses: Chapter 43.03 RCW.

RCW 90.08.060 Stream patrolmen--Users to share in payment of compensation.

The salary of the stream patrolman shall be borne by the water users receiving the benefits and shall be paid to the county or counties in the following manner:

The county or counties may assess each water user for his proportionate share of the total stream patrolman expense in the same ratio that the amount of water diverted by him bears to the total amount diverted from the stream during each season, on an annual basis, to recover all such county expenses. The stream patrolman shall keep an accurate record of the amount of water diverted by each water user coming under his supervision. On the first of each month the stream patrolman shall present his record of water diversion to the county or counties for the preceding month. Where the water users are organized into an irrigation district or water users' association, such organization may enter into an agreement with the county or counties for direct payment to the stream patrolman in order to minimize administrative costs.

[1977 c 22 § 3; 1925 ex.s. c 162 § 3; RRS § 7351-3.]

Notes:

Irrigation districts generally: Chapter 87.03 RCW.

RCW 90.08.070 Right of county to sue user for unpaid share of expenses.

Upon failure of any water user to pay his proportionate share of the expense referred to in RCW 90.08.050 and 90.08.060, the county or counties shall be entitled to sue for and recover any such unpaid portion in any court of competent jurisdiction.

[1977 c 22 § 4; 1925 ex.s. c 162 § 4; RRS § 7351-4.]

Chapter 90.14 RCW

WATER RIGHTS--REGISTRATION--WAIVER AND RELINQUISHMENT, ETC.

Sections

90.14.010	Purpose.
90.14.020	Legislative declaration.
90.14.031	Definitions.
90.14.041	Claim of right to withdraw, divert or use ground or surface waters--Filing statement of claim required--Exemptions.
90.14.043	Claim of right to withdraw, divert or use ground or surface waters--Claim upon certification by board--Procedure--Cut-off date for accepting petitions.
90.14.044	Existing water rights not impaired.
90.14.051	Statement of claim--Contents--Short form.
90.14.061	Statement of claim--Filing procedure--Processing of claim--Fee.
90.14.065	Statement of claim--Amendment--Review of department of ecology's determination.
90.14.068	Statement of claim--New filing period.
90.14.071	Failure to file claim waives and relinquishes right.
90.14.081	Filing of claim not deemed adjudication of right--Prima facie evidence.
90.14.091	Definitions--Water rights notice--Form.
90.14.101	Notice of chapter provisions--How given--Requirements.
90.14.111	Water rights claims registry.
90.14.121	Penalty for overstating claim.
90.14.130	Reversion of rights to state due to nonuse--Notice by order--Relinquishment determinations--Appeal.
90.14.140	"Sufficient cause" for nonuse defined--Rights exempted.
90.14.150	Rights arising from permit to withdraw public waters not affected--Extensions.
90.14.160	Relinquishment of right for abandonment or failure to beneficially use without sufficient cause--Prior rights acquired through appropriation, custom or general adjudication.
90.14.170	Relinquishment of right for abandonment or failure to beneficially use without sufficient cause--Rights acquired due to ownership of land abutting stream, lake, or watercourse.
90.14.180	Relinquishment of right for abandonment or failure to beneficially use without sufficient cause--Future rights acquired through appropriation.
90.14.190	Water resources decisions--Appeals--Attorneys' fees.
90.14.200	Implementation and enforcement of chapter--Proceedings under RCW 90.14.130 deemed

	adjudicative--Application of RCW sections to specific proceedings.
90.14.210	Chapter applies to all rights to withdraw ground waters.
90.14.215	Chapter not applicable to trust water rights under chapter 90.38 or 90.42 RCW.
90.14.220	No rights to be acquired by prescription or adverse use.
90.14.230	Rules and regulations.
90.14.900	Effective date--1967 c 233.
90.14.910	Severability--1967 c 233.

RCW 90.14.010 Purpose.

The future growth and development of the state is dependent upon effective management and efficient use of the state's water resources. The purpose of this chapter is to provide adequate records for efficient administration of the state's waters, and to cause a return to the state of any water rights which are no longer exercised by putting said waters to beneficial use.

[1967 c 233 § 1.]

RCW 90.14.020 Legislative declaration.

The legislature finds that:

- (1) Extensive uncertainty exists regarding the volume of private claims to water in the state;
- (2) Such uncertainty seriously retards the efficient utilization and administration of the state's water resources, and impedes the fullest beneficial use thereof;
- (3) A strong beneficial use requirement as a condition precedent to the continued ownership of a right to withdraw or divert water is essential to the orderly development of the state;
- (4) Enforcement of the state's beneficial use policy is required by the state's rapid growth;
- (5) All rights to divert or withdraw water, except riparian rights which do not diminish the quantity of water remaining in the source such as boating, swimming, and other recreational and aesthetic uses must be subjected to the beneficial use requirement;
- (6) The availability for appropriation of additional water as a result of the requirements of this chapter will accelerate growth, development, and diversification of the economy of the state;
- (7) Water rights will gain sufficient certainty of ownership as a result of this chapter to become more freely transferable, thereby increasing the economic value of the uses to which they are put, and augmenting the alienability of titles to land.

[1967 c 233 § 2.]

RCW 90.14.031 Definitions.

Unless a different meaning is plainly required by the context, the following words and phrases as used in RCW 90.14.031 through 90.14.121 shall have the following meanings:

- (1) "Person" shall mean an individual, partnership, association, public or private

corporation, city or other municipality, county, or a state agency, and the United States of America when claiming water rights established under the laws of the state of Washington.

(2) "Beneficial use" shall include, but not be limited to, use for domestic water, irrigation, fish, shellfish, game and other aquatic life, municipal, recreation, industrial water, generation of electric power, and navigation.

[1969 ex.s. c 284 § 12.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.041 Claim of right to withdraw, divert or use ground or surface waters--Filing statement of claim required--Exemptions.

All persons using or claiming the right to withdraw or divert and make beneficial use of public surface or ground waters of the state, except as provided in this section, RCW 90.14.043, and 90.14.068, shall file with the department of ecology not later than June 30, 1974, a statement of claim for each water right asserted on a form provided by the department. Neither this section nor RCW 90.14.068 apply to any water rights which are based on the authority of a permit or certificate issued by the department of ecology or one of its predecessors. Further, RCW 90.14.068 does not apply to the beneficial uses of water which are the subject of statements of claim in the water rights claims registry prior to September 1, 1997, or which are exempted from permit and application requirements by RCW 90.44.050 and neither this section nor RCW 90.14.068 requires that statements of claims for such uses be filed during the filing period established by RCW 90.14.068.

[1997 c 440 § 2; 1988 c 127 § 73; 1969 ex.s. c 284 § 13.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.043 Claim of right to withdraw, divert or use ground or surface waters--Claim upon certification by board--Procedure--Cut-off date for accepting petitions.

(1) Notwithstanding any time restrictions imposed by the provisions of chapter 90.14 RCW, a person may file a claim pursuant to RCW 90.14.041 if such person obtains a certification from the pollution control hearings board as provided in this section.

(2) A certification shall be issued by the pollution control hearings board if, upon petition to the board, it is shown to the satisfaction of the board that:

(a) Waters of the state have been applied to beneficial use continuously (with no period of nonuse exceeding five consecutive years) in the case of surface water beginning not later than June 7, 1917, and in the case of ground water beginning not later than June 7, 1945, or

(b) Waters of the state have been applied to beneficial use continuously (with no period of nonuse exceeding five consecutive years) from the date of entry of a court decree confirming

a water right and any failure to register a claim resulted from a reasonable misinterpretation of the requirements as they related to such court decreed rights.

(3) The board shall have jurisdiction to accept petitions for certification from any person through September 1, 1985, and not thereafter.

(4) A petition for certification shall include complete information on the claim pursuant to RCW 90.14.051 (1) through (8), and any such information as the board may require.

(5) The department of ecology is directed to accept for filing any claim certified by the board as provided in subsection (2) of this section. The department of ecology, upon request of the board, may provide assistance to the board pertinent to any certification petition.

(6) A certification by the pollution control hearings board or a filing with the department of ecology of a claim under this section shall not constitute a determination or confirmation that a water right exists.

(7) The provisions of RCW 90.14.071 shall have no applicability to certified claims filed pursuant to this section.

(8) This section shall have no applicability to ground waters resulting from the operations of reclamation projects.

[1985 c 435 § 1; 1979 ex.s. c 216 § 4.]

Notes:

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

RCW 90.14.044 Existing water rights not impaired.

The provisions of chapter 435, Laws of 1985 authorizing the acceptance of a petition for certification filed during the period beginning on July 28, 1985, and ending on midnight, September 1, 1985, shall not affect or impair in any respect whatsoever any water right existing prior to July 28, 1985.

[1985 c 435 § 2.]

RCW 90.14.051 Statement of claim--Contents--Short form.

The statement of claim for each right shall include substantially the following:

- (1) The name and mailing address of the claimant.
- (2) The name of the watercourse or water source from which the right to divert or make use of water is claimed, if available.
- (3) The quantities of water and times of use claimed.
- (4) The legal description, with reasonable certainty, of the point or points of diversion and places of use of waters.
- (5) The purpose of use, including, if for irrigation, the number of acres irrigated.
- (6) The approximate dates of first putting water to beneficial use for the various amounts and times claimed in subsection (3).
- (7) The legal doctrine or doctrines upon which the right claimed is based, including if statutory, the specific statute.

(8) The sworn statement that the claim set forth is true and correct to the best of claimant's knowledge and belief.

Except, however, that any claim for diversion or withdrawal of surface or ground water for those uses described in the exemption from the permit requirements of RCW 90.44.050 may be filed on a short form to be provided by the department. Such short form shall only require inclusion of sufficient data to identify the claimant, source of water, purpose of use and legal description of the land upon which the water is used: PROVIDED, That the provisions of RCW 90.14.081 pertaining to evidentiary value of filed claims shall not apply to claims submitted in short form: AND PROVIDED FURTHER, That claimants for such minimal uses may, at their option, file statements of claim on the standard form used by all other claimants.

[1973 1st ex.s. c 113 § 1; 1969 ex.s. c 284 § 14.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.061 Statement of claim--Filing procedure--Processing of claim--Fee.

Filing of a statement of a claim shall take place and be completed upon receipt by the department of ecology, at its office in Olympia, of an original statement signed by the claimant or his authorized agent, and two copies thereof. Any person required to file hereunder may file through a designated representative. A company, district, public or municipal corporation, or the United States when furnishing to persons water pertaining to water rights required to be filed under RCW 90.14.041, shall have the right to file one claim on behalf of said persons on a form prepared by the department for the total benefits of each person served; provided that a separate claim shall be filed by such company, district, public or private corporation, or the United States for each operating unit of the filing entity providing such water and for each water source. Within thirty days after receipt of a statement of claim the department shall acknowledge the same by a notation on one copy indicating receipt thereof and the date of receipt, together with the wording of the first sentence of RCW 90.14.081, and shall return said copy by certified or registered mail to the claimant at the address set forth in the statement of claim. No statement of claim shall be accepted for filing by the department of ecology unless accompanied by a two dollar filing fee.

[1988 c 127 § 74; 1969 ex.s. c 284 § 15.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.065 Statement of claim--Amendment--Review of department of ecology's determination.

Any person or entity, or successor to such person or entity, having a statement of claim on file with the water rights claims registry on April 20, 1987, may submit to the department of ecology for filing, an amendment to such a statement of claim if the submitted amendment is

based on:

(1) An error in estimation of the quantity of the applicant's water claim prescribed in RCW 90.14.051 if the applicant provides reasons for the failure to claim such right in the original claim;

(2) A change in circumstances not foreseeable at the time the original claim was filed, if such change in circumstances relates only to the manner of transportation or diversion of the water and not to the use or quantity of such water; or

(3) The amendment is ministerial in nature.

The department shall accept any such submission and file the same in the registry unless the department by written determination concludes that the requirements of subsection (1), (2), or (3) of this section have not been satisfied. Any person aggrieved by a determination of the department may obtain a review thereof by filing a petition for review with the pollution control hearings board within thirty days of the date of the determination by the department. The provisions of RCW 90.14.081 shall apply to any amendment filed under this section.

[1987 c 93 § 1.]

RCW 90.14.068 Statement of claim--New filing period.

(1) A new period for filing statements of claim for water rights is established. The filing period shall begin September 1, 1997, and shall end at midnight June 30, 1998. Each person or entity claiming under state law a right to withdraw or divert and beneficially use surface water under a right that was established before *the effective date of water code established by chapter 117, Laws of 1917, and any person claiming under state law a right to withdraw and beneficially use ground water under a right that was established before **the effective date of the ground water code established by chapter 263, Laws of 1945, shall register the claim with the department during the filing period unless the claim has been filed in the state water rights claims registry before July 27, 1997. A person who claims such a right and fails to register the claim as required is conclusively deemed to have waived and relinquished any right, title, or interest in the right. A statement filed during this filing period shall be filed as provided in RCW 90.14.051 and 90.14.061 and shall be subject to the provisions of this chapter regarding statements of claim. This reopening of the period for filing statements of claim shall not affect or impair in any respect whatsoever any water right existing prior to July 27, 1997. A water right embodied in a statement of claim filed under this section is subordinate to any water right embodied in a permit or certificate issued under chapter 90.03 or 90.44 RCW prior to the date the statement of claim is filed with the department and is subordinate to any water right embodied in a statement of claim filed in the water rights claims registry before July 27, 1997.

(2) The department of ecology shall, at least once each week during the month of August 1997 and at least once each month during the filing period, publish a notice regarding this new filing period in newspapers of general circulation in the various regions of the state. The notice shall contain the substance of the following notice:

WATER RIGHTS NOTICE

Each person or entity claiming a right to withdraw or divert and beneficially use surface water under a right that was established before June 7, 1917, or claiming a right to withdraw and beneficially use ground water under a right that was established before June 7, 1945, under the laws of the state of Washington must register the claim with the department of ecology, Olympia, Washington. The claim must be registered on or after September 1, 1997, and not later than five o'clock on June 30, 1998.

FAILURE TO REGISTER THE CLAIM WILL
RESULT IN A WAIVER AND
RELINQUISHMENT OF THE WATER
RIGHT OR CLAIMED WATER RIGHT

Registering a claim is NOT required for:

1. A water right that is based on the authority of a permit or certificate issued by the department of ecology or one of its predecessors;
2. A water right that is based on the exemption from permitting requirements provided by RCW 90.44.050 for certain very limited uses of ground water; or
3. A water right that is based on a statement of claim that has previously been filed in the state's water rights claims registry during other registration periods.

For further information, for a copy of the law establishing this filing period, and for an explanation of the law and its requirements, contact the department of ecology, Olympia, Washington.

The department shall also prepare, make available to the public, and distribute to the communications media information describing the types of rights for which statements of claim need not be filed, the effect of filing, the effect of RCW 90.14.071, and other information relevant to filings and statements of claim.

(3) The department of ecology shall ensure that employees of the department are readily available to respond to inquiries regarding filing statements of claim and that all of the information the department has at its disposal that is relevant to an inquiry regarding a particular potential claim, including information regarding other rights and claims in the vicinity of the potentially claimed right, is available to the person making the inquiry. The department shall dedicate additional staff in each of the department's regional offices and in the department's central office to ensure that responses and information are provided in a timely manner during

each of the business days during the month of August 1997 and during the new filing period.

(4) To assist the department in avoiding unnecessary duplication, the department shall provide to a requestor, within ten working days of receiving the request, the records of any water right claimed, listed, recorded, or otherwise existing in the records of the department or its predecessor agencies, including any report of a referee in a water rights adjudication. This information shall be provided as required by this subsection if the request is provided in writing from the owner of the water right or from the holder of a possessory interest in any real property for water right records associated with the property or if the requestor is an attorney for such an owner. The information regarding water rights in the area served by a regional office of the department shall also be provided within ten working days to any requestor who requests to review the information in person in the department's regional office. The information held by the headquarters office of the department shall also be provided within ten working days to any requestor who requests to review the information in person in the department's headquarters office. The requirements of this subsection that records and information be provided to requestors within ten working days may not be construed as limiting in any manner the obligations of the department to provide public access to public records as required by chapter 42.17 RCW.

(5) This section does not apply to claims for the use of ground water withdrawn in an area that is, during the period established by subsection (2) of this section, the subject of a general adjudication proceeding for water rights in superior court under RCW 90.03.110 through 90.03.245 and the proceeding applies to ground water rights. This section does not apply to claims for the use of surface water withdrawn in an area that is, during the period established by subsection (2) of this section, the subject of a general adjudication proceeding for water rights in superior court under RCW 90.03.110 through 90.03.245 and the proceeding applies to surface water rights.

(6) This section does not apply to claims for the use of water in a ground water area or subarea for which a management program adopted by the department by rule and in effect on July 27, 1997, establishes acreage expansion limitations for the use of ground water.

[1997 c 440 § 1.]

Notes:

Reviser's note: *(1) The effective date of chapter 117, Laws of 1917, is June 7, 1917.

** (2) The effective date of chapter 263, Laws of 1945, is June 7, 1945.

RCW 90.14.071 Failure to file claim waives and relinquishes right.

Except as provided in *section 5 of this act or as exempted from filing by RCW 90.14.041, any person claiming the right to divert or withdraw waters of the state as set forth in RCW 90.14.041, who fails to file a statement of claim as provided in RCW 90.14.041, 90.14.043, or 90.14.068 and in RCW 90.14.051 and 90.14.061, shall be conclusively deemed to have waived and relinquished any right, title, or interest in said right.

[1997 c 440 § 3; 1969 ex.s. c 284 § 16.]

Notes:

***Reviser's note:** Section 5 of this act was vetoed by the governor.

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.081 Filing of claim not deemed adjudication of right--Prima facie evidence.

The filing of a statement of claim does not constitute an adjudication of any claim to the right to use of waters as between the water use claimant and the state, or as between one or more water use claimants and another or others. A statement of claim filed pursuant to RCW 90.14.061 shall be admissible in a general adjudication of water rights as prima facie evidence of the times of use and the quantity of water the claimant was withdrawing or diverting as of the year of the filing, if, but only if, the quantities of water in use and the time of use when a controversy is mooted are substantially in accord with the times of use and quantity of water claimed in the statement of claim. A statement of claim shall not otherwise be evidence of the priority of the claimed water right.

[1969 ex.s. c 284 § 17.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.091 Definitions--Water rights notice--Form.

For the purpose of RCW 90.14.031 through 90.14.121 the following words and phrases shall have the following meanings:

- (1) "Statement of taxes due" means the statement required under RCW 84.56.050.
- (2) "Notice in writing" means a notice substantially in the following form:

WATER RIGHTS NOTICE

Every person, including but not limited to an individual, partnership, association, public or private corporation, city or other municipality, county, state agency and the state of Washington, and the United States of America, when claiming water rights established under the laws of the state of Washington, are hereby notified that all water rights or claimed water rights relating to the withdrawal or diversion of public surface or ground waters of the state, except those water rights based upon authority of a permit or certificate issued by the department of ecology or one of its predecessors, must be registered with the department of ecology, Olympia, Washington not later than June 30, 1974. FAILURE TO REGISTER AS REQUIRED BY LAW WILL RESULT IN A WAIVER AND RELINQUISHMENT OF SAID WATER RIGHT OR CLAIMED WATER RIGHT. For further information contact the Department of Ecology, Olympia, Washington, for a copy of the act and an explanation thereof.

[1988 c 127 § 75; 1969 ex.s. c 284 § 18.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.101 Notice of chapter provisions--How given--Requirements.

To insure that all persons referred to in RCW 90.14.031 and 90.14.041 are notified of the registration provisions of this chapter, the department of ecology is directed to give notice of the registration provisions of this chapter as follows:

(1) It shall cause a notice in writing to be placed in a prominent and conspicuous place in all newspapers of the state having a circulation of more than fifty thousand copies for each week day, and in at least one newspaper published in each county of the state, at least once each year for five consecutive years.

(2) It shall cause a notice substantially the same as a notice in writing to be broadcast by each commercial television station operating in the United States and viewed in the state, and by at least one commercial radio station operating from each county of the state having such a station regularly at six month intervals for five consecutive years.

(3) It shall cause a notice in writing to be placed in a prominent and conspicuous location in each county court house in the state.

(4) The county treasurer of each county shall enclose with each mailing of one or more statements of taxes due issued in 1972 a copy of a notice in writing and a declaration that it shall be the duty of the recipient of the statement of taxes due to forward the notice to the beneficial owner of the property. A sufficient number of copies of the notice and declaration shall be supplied to each county treasurer by the director of ecology before the fifteenth day of January, 1972. In the implementation of this subsection the department of ecology shall provide reimbursement to the county treasurer for the reasonable additional costs, if any there may be, incurred by said treasurer arising from the inclusion of a notice in writing as required herein.

(5) It shall provide copies of the notice in writing to the press services with offices located in Thurston county during January of the years 1970, 1971, 1972, 1973 and 1974.

The director of the department may also in his discretion give notice in any other manner which will carry out the purposes of this section. Where notice in writing is given pursuant to subsections (1) and (3) of this section, RCW 90.14.041, 90.14.051 and 90.14.071 shall be set forth and quoted in full.

[1988 c 127 § 76; 1969 ex.s. c 284 § 19.]

Notes:

Reviser's note: "this 1969 amendatory act" has been changed to "this chapter" in the first paragraph. "This 1969 amendatory act" [1969 ex.s. c 284] consists of RCW 90.48.290, former RCW 90.48.295, since repealed, RCW 90.22.010 through 90.22.040, 90.14.031 through 90.14.121, 43.27A.190 through 43.27A.220, 43.27A.075, and repeals RCW 43.21.145 and 90.14.030 through 90.14.120.

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.111 Water rights claims registry.

The department of ecology is directed to establish a registry entitled the "Water Rights Claims Registry". All claims set forth pursuant to RCW 90.14.041, 90.14.051 and 90.14.061 shall be filed in the registry alphabetically and consecutively by control number, and by such other manner as deemed appropriate by the department.

[1988 c 127 § 77; 1969 ex.s. c 284 § 20.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.121 Penalty for overstating claim.

The filing of a statement of claim pursuant to RCW 90.14.061 which knowingly provides for an overstatement of a right either in quantities of water or times of use claimed shall constitute a misdemeanor punishable by a fine of not more than two hundred fifty dollars or by imprisonment for not more than ninety days, or both.

[1969 ex.s. c 284 § 21.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.14.130 Reversion of rights to state due to nonuse--Notice by order--Relinquishment determinations--Appeal.

When it appears to the department of ecology that a person entitled to the use of water has not beneficially used his water right or some portion thereof, and it appears that said right has or may have reverted to the state because of such nonuse, as provided by RCW 90.14.160, 90.14.170, or 90.14.180, the department of ecology shall notify such person by order: PROVIDED, That where a company, association, district, or the United States has filed a blanket claim under the provisions of *RCW 90.14.060 for the total benefits of those served by it, the notice shall be served on such company, association, district or the United States and not upon any of its individual water users who may not have used the water or some portion thereof which they were entitled to use. The order shall contain: (1) A description of the water right, including the approximate location of the point of diversion, the general description of the lands or places where such waters were used, the water source, the amount involved, the purpose of use, and the apparent authority upon which the right is based; (2) a statement that unless sufficient cause be shown on appeal the water right will be declared relinquished; and (3) a statement that such order may be appealed to the pollution control hearings board. Any person aggrieved by such an order may appeal it to the pollution control hearings board pursuant to RCW 43.21B.310. The order shall be served by registered or certified mail to the last known address of the person and be posted at the point of division or withdrawal. The order by itself shall not alter the recipient's right to use water, if any.

[1987 c 109 § 13; 1967 c 233 § 13.]

Notes:

***Reviser's note:** RCW 90.14.060 was repealed by 1969 ex.s. c 284 § 23, which act added new sections relating to the registration of claims for water rights as codified in this chapter.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Proceedings under this section deemed adjudicative--Application of RCW sections to specific proceedings: RCW 90.14.200.

RCW 90.14.140 "Sufficient cause" for nonuse defined--Rights exempted.

(1) For the purposes of RCW 90.14.130 through 90.14.180, "sufficient cause" shall be defined as the nonuse of all or a portion of the water by the owner of a water right for a period of five or more consecutive years where such nonuse occurs as a result of:

- (a) Drought, or other unavailability of water;
- (b) Active service in the armed forces of the United States during military crisis;
- (c) Nonvoluntary service in the armed forces of the United States;
- (d) The operation of legal proceedings;
- (e) Federal or state agency leases of or options to purchase lands or water rights which preclude or reduce the use of the right by the owner of the water right;
- (f) Federal laws imposing land or water use restrictions either directly or through the voluntary enrollment of a landowner in a federal program implementing those laws, or acreage limitations, or production quotas;
- (g) Temporarily reduced water need for irrigation use where such reduction is due to varying weather conditions, including but not limited to precipitation and temperature, that warranted the reduction in water use, so long as the water user's diversion and delivery facilities are maintained in good operating condition consistent with beneficial use of the full amount of the water right;
- (h) Temporarily reduced diversions or withdrawals of irrigation water directly resulting from the provisions of a contract or similar agreement in which a supplier of electricity buys back electricity from the water right holder and the electricity is needed for the diversion or withdrawal or for the use of the water diverted or withdrawn for irrigation purposes;
- (i) Water conservation measures implemented under the Yakima river basin water enhancement project, so long as the conserved water is reallocated in accordance with the provisions of P.L. 103-434;
- (j) Reliance by an irrigation water user on the transitory presence of return flows in lieu of diversion or withdrawal of water from the primary source of supply, if such return flows are measured or reliably estimated using a scientific methodology generally accepted as reliable within the scientific community; or
- (k) The reduced use of irrigation water resulting from crop rotation. For purposes of this subsection, crop rotation means the temporary change in the type of crops grown resulting from the exercise of generally recognized sound farming practices. Unused water resulting from crop rotation will not be relinquished if the remaining portion of the water continues to be beneficially used.

(2) Notwithstanding any other provisions of RCW 90.14.130 through 90.14.180, there shall be no relinquishment of any water right:

(a) If such right is claimed for power development purposes under chapter 90.16 RCW and annual license fees are paid in accordance with chapter 90.16 RCW;

(b) If such right is used for a standby or reserve water supply to be used in time of drought or other low flow period so long as withdrawal or diversion facilities are maintained in good operating condition for the use of such reserve or standby water supply;

(c) If such right is claimed for a determined future development to take place either within fifteen years of July 1, 1967, or the most recent beneficial use of the water right, whichever date is later;

(d) If such right is claimed for municipal water supply purposes under chapter 90.03 RCW;

(e) If such waters are not subject to appropriation under the applicable provisions of RCW 90.40.030;

(f) If such right or portion of the right is leased to another person for use on land other than the land to which the right is appurtenant as long as the lessee makes beneficial use of the right in accordance with this chapter and a transfer or change of the right has been approved by the department in accordance with RCW 90.03.380, 90.03.383, 90.03.390, or 90.44.100;

(g) If such a right or portion of the right is authorized for a purpose that is satisfied by the use of agricultural industrial process water as authorized under RCW 90.46.150; or

(h) If such right is a trust water right under chapter 90.38 or 90.42 RCW.

(3) In adding provisions to this section by chapter 237, Laws of 2001, the legislature does not intend to imply legislative approval or disapproval of any existing administrative policy regarding, or any existing administrative or judicial interpretation of, the provisions of this section not expressly added or revised.

[2001 c 240 § 1; 2001 c 237 § 27; 2001 c 69 § 5; 1998 c 258 § 1; 1987 c 125 § 1; 1967 c 233 § 14.]

NOTES:

Reviser's note: This section was amended by 2001 c 69 § 5, 2001 c 237 § 27, and by 2001 c 240 § 1, each without reference to the other. All amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date--2001 c 240: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 11, 2001]." [2001 c 240 § 2.]

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

Effective date--1967 c 233: See RCW 90.14.900.

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.150 Rights arising from permit to withdraw public waters not affected--Extensions.

Nothing in this chapter shall be construed to affect any rights or privileges arising from any permit to withdraw public waters or any application for such permit, but the department of ecology shall grant extensions of time to the holder of a preliminary permit only as provided by

RCW 90.03.290.

[1987 c 109 § 100; 1967 c 233 § 15.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.160 Relinquishment of right for abandonment or failure to beneficially use without sufficient cause--Prior rights acquired through appropriation, custom or general adjudication.

Any person entitled to divert or withdraw waters of the state through any appropriation authorized by enactments of the legislature prior to enactment of chapter 117, Laws of 1917, or by custom, or by general adjudication, who abandons the same, or who voluntarily fails, without sufficient cause, to beneficially use all or any part of said right to divert or withdraw for any period of five successive years after July 1, 1967, shall relinquish such right or portion thereof, and said right or portion thereof shall revert to the state, and the waters affected by said right shall become available for appropriation in accordance with RCW 90.03.250.

[1981 c 291 § 1; 1979 ex.s. c 216 § 5; 1967 c 233 § 16.]

Notes:

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

Effective date--1967 c 233: See RCW 90.14.900.

Application to Yakima river basin trust water rights: RCW 90.38.040.

Implementation and enforcement of chapter--Proceedings under RCW 90.14.130 deemed adjudicative--Application of RCW sections to specific proceedings: RCW 90.14.200.

RCW 90.14.170 Relinquishment of right for abandonment or failure to beneficially use without sufficient cause--Rights acquired due to ownership of land abutting stream, lake, or watercourse.

Any person entitled to divert or withdraw waters of the state by virtue of his ownership of land abutting a stream, lake, or watercourse, who abandons the same, or who voluntarily fails, without sufficient cause, to beneficially use all or any part of said right to withdraw or divert said water for any period of five successive years after July 1, 1967, shall relinquish such right or portion thereof, and such right or portion thereof shall revert to the state, and the waters affected by said right shall become available for appropriation in accordance with the provisions of RCW 90.03.250.

[1967 c 233 § 17.]

Notes:

Effective date--1967 c 233: See RCW 90.14.900.

Application to Yakima river basin trust water rights: RCW 90.38.040.

Availability for other uses qualified: RCW 90.14.160.

Implementation and enforcement of chapter--Application of RCW sections to specific proceedings: RCW 90.14.200.

RCW 90.14.180 Relinquishment of right for abandonment or failure to beneficially use without sufficient cause--Future rights acquired through appropriation.

Any person hereafter entitled to divert or withdraw waters of the state through an appropriation authorized under RCW 90.03.330, 90.44.080, or 90.44.090 who abandons the same, or who voluntarily fails, without sufficient cause, to beneficially use all or any part of said right to withdraw for any period of five successive years shall relinquish such right or portion thereof, and such right or portion thereof shall revert to the state, and the waters affected by said right shall become available for appropriation in accordance with RCW 90.03.250. All certificates hereafter issued by the department of ecology pursuant to RCW 90.03.330 shall expressly incorporate this section by reference.

[1987 c 109 § 101; 1967 c 233 § 18.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Application to Yakima river basin trust water rights: RCW 90.38.040.

Availability for other uses qualified: RCW 90.14.160.

Implementation and enforcement of chapter--Application of RCW sections to specific proceedings: RCW 90.14.200.

RCW 90.14.190 Water resources decisions--Appeals--Attorneys' fees.

Any person feeling aggrieved by any decision of the department of ecology may have the same reviewed pursuant to RCW 43.21B.310. In any such review, the findings of fact as set forth in the report of the department of ecology shall be prima facie evidence of the fact of any waiver or relinquishment of a water right or portion thereof. If the hearings board affirms the decision of the department, a party seeks review in superior court of that hearings board decision pursuant to chapter 34.05 RCW, and the court determines that the party was injured by an arbitrary, capricious, or erroneous order of the department, the court may award reasonable attorneys' fees.

[1987 c 109 § 14; 1967 c 233 § 19.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.200 Implementation and enforcement of chapter--Proceedings under RCW 90.14.130 deemed adjudicative--Application of RCW sections to specific proceedings.

(1) All matters relating to the implementation and enforcement of this chapter by the

department of ecology shall be carried out in accordance with chapter 34.05 RCW, the Administrative Procedure Act, except where the provisions of this chapter expressly conflict with chapter 34.05 RCW. Proceedings held pursuant to RCW 90.14.130 are adjudicative proceedings within the meaning of chapter 34.05 RCW. Final decisions of the department of ecology in these proceedings are subject to review in accordance with chapter 43.21B RCW.

(2) RCW 90.14.130 provides nonexclusive procedures for determining a relinquishment of water rights under RCW 90.14.160, 90.14.170, and 90.14.180. RCW 90.14.160, 90.14.170, and 90.14.180 may be applied in, among other proceedings, general adjudication proceedings initiated under RCW 90.03.110 or 90.44.220: PROVIDED, That nothing herein shall apply to litigation involving determinations of the department of ecology under RCW 90.03.290 relating to the impairment of existing rights.

[1989 c 175 § 180; 1979 ex.s. c 216 § 6; 1967 c 233 § 20.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.210 Chapter applies to all rights to withdraw ground waters.

The provisions of this chapter shall apply to all rights to withdraw ground waters of the state, whether authorized by chapter 90.44 RCW or otherwise.

[1967 c 233 § 21.]

Notes:

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.215 Chapter not applicable to trust water rights under chapter 90.38 or 90.42 RCW.

This chapter shall not apply to trust water rights held or exercised by the department of ecology under chapter 90.38 or 90.42 RCW.

[1991 c 347 § 14.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

Severability--1991 c 347: See RCW 90.42.900.

RCW 90.14.220 No rights to be acquired by prescription or adverse use.

No rights to the use of surface or ground waters of the state affecting either appropriated or unappropriated waters thereof may be acquired by prescription or adverse use.

[1967 c 233 § 22.]

Notes:

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.230 Rules and regulations.

The department of ecology is authorized to promulgate such rules and regulations as are necessary to carry out the provisions of this chapter.

[1987 c 109 § 102; 1967 c 233 § 23.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.900 Effective date--1967 c 233.

The effective date of this act is July 1, 1967.

[1967 c 233 § 25.]

Notes:

Application to Yakima river basin trust water rights: RCW 90.38.040.

RCW 90.14.910 Severability--1967 c 233.

If any provisions of this act or the application thereof to any person or circumstance is held invalid, the act can be given effect without the invalid provision or application; and to this end the provisions of this act are declared to be severable. This act shall be liberally construed to effectuate its purpose.

[1967 c 233 § 26.]

Notes:

Application to Yakima river basin trust water rights: RCW 90.38.040.

**Chapter 90.16 RCW
APPROPRIATION OF WATER FOR PUBLIC AND INDUSTRIAL PURPOSES**

Sections

90.16.010	Appropriation by certain water companies.
90.16.020	Appropriation for industrial purposes.
90.16.025	Appropriation for industrial purposes--Procedure.
90.16.030	Right of eminent domain by water power companies.
90.16.040	Right of eminent domain by water power companies--Right of entry.
90.16.045	Right of eminent domain by water power companies--Procedure.
90.16.050	Schedule of fees for claimants of water power.

90.16.060	Schedule of fees for claimants of water power--Statement of claim--Penalties--Excessive claim--Abandonment.
90.16.090	Disposition of fees.
90.16.100	Appropriation of lands by corporations conveying water.
90.16.110	Water for use outside state.
90.16.120	Water for use outside state--Reciprocity.

Notes:

Use of waters for irrigation, mining, manufacturing, deemed a public use: State Constitution Art. 21.

RCW 90.16.010 Appropriation by certain water companies.

Such water companies incorporated for the purposes specified in the preceding section shall have the right to purchase or take possession of and use and hold such lands and waters for the purposes of the company, lying without the limits of the city or town intended to be supplied with water upon making compensation therefor. The mode of proceeding to obtain possession of such lands for the use of the company, right of way for laying pipes and aqueducts for the use of the company, when the parties cannot agree shall so far as the same be applicable be as prescribed in chapter 187: PROVIDED, That nothing therein contained, shall be so construed, as to authorize the appropriation of water belonging to any person, unless the owner thereof shall refuse to supply said town or city with water after being requested so to do by the town board or city council.

[1883 p 45 § 1, subd. 8; Code 1881 § 2448; 1873 p 408 § 28; 1869 p 340 § 30; RRS § 11570.]

Notes:

Reviser's note: The language "for the purposes specified in the preceding section" refers to Code 1881 § 2447 (repealed by 1939 c 143 § 19) which stated in part: ". . . for the purpose of supplying any cities or towns in this territory, or the inhabitants thereof with pure and fresh water."

The language "chapter 187" refers to chapter 187 of the Code of 1881 the existing sections of which chapter are codified in chapter 81.36 RCW and RCW 90.16.100; the remaining sections thereof have been repealed.

Validating--1881 Act: "All persons who have organized themselves as a corporation under the provisions of this chapter for purposes other than those enumerated in section 2421, are hereby declared incorporate bodies, with all the powers the same as they would enjoy had they been incorporated for the purposes set forth in section 2421." [Code 1881 § 2445.] The language "this chapter" refers to chapter 185, Code of 1881 which embodied the territorial laws relating to the formation of corporations; current provisions relating thereto are codified in Titles 23 and 24 RCW. The language "section 2421" refers to Code 1881 § 2421 which set forth the purposes for which a corporation might then be formed. General purposes for which a corporation may be formed under existing law are codified in Title 23B RCW; see also Table of Prior Laws following Title 23 RCW digest.

RCW 90.16.020 Appropriation for industrial purposes.

Any person or persons, or company now incorporated, or that may hereafter become incorporated under the laws of this state, for the purpose of mining or manufacturing, shall have the right to purchase or appropriate and take possession of and divert from its natural channel, and use and hold the waters of any river, creek or stream in this state that may be required for the mining and manufacturing purposes of any such person or persons, corporation or corporations,

and to construct all dams, canals, reservoirs, ditches, pipes, flumes and aqueducts, suitable and necessary for the controlling, directing and running such waters to their mines or manufacturing establishments of any such person or persons, corporation or corporations, where the same may be intended to be utilized for such purposes: PROVIDED, That no such appropriation or diversion of the waters of any such river, creek, or stream, from its natural channel; nor shall any such dam, canal, reservoir, ditch, pipe, flume or aqueduct, be constructed to the detriment of any person or persons, corporation or corporations, occupying the lands or being located below the point or place of such appropriation or diversion on any such stream or its tributaries, or above or below such dam, canal, reservoir, ditch, pipe, flume or aqueduct, or of the owners of the lands, through which the waters run in the natural course for the deprivation of the same, or the owners of the land through or upon which such dam, canal, reservoirs, ditch, pipe, flume or aqueduct, may pass through or over, or be situated upon, unless just and adequate compensation be previously ascertained and paid therefor.

[Code 1881 Bagley's Supp. p 36 § 1; 1879 p 124 § 1; RRS § 11575.]

RCW 90.16.025 Appropriation for industrial purposes--Procedure.

The mode of proceeding to appropriate, take possession of and divert such waters and to build such dam, canal, ditch, reservoir, pipe, flume, or aqueduct, as prescribed in RCW 90.16.020, when the parties cannot agree upon the purchase thereof, shall be the same as prescribed in chapter four of an act to provide for the formation of corporations, approved November thirteenth, eighteen hundred and seventy-three, except that the amount of the benefits accruing to the residue of the property of the same individual or corporation, by reason of the use made of that taken, to be estimated by the parties assessing the damages, shall be deducted from the value of the property taken.

[Code 1881 Bagley's Supp. p 37 § 2; 1879 p 125 § 2.]

RCW 90.16.030 Right of eminent domain by water power companies.

The right of eminent domain for the purpose of appropriating real estate is hereby extended to all corporations that are now or that may hereafter be incorporated under the laws of this state, or of any state or territory of the United States and doing business in this state, for the purpose of conveying water by ditches, flumes, pipe lines, tunnels or any other means for the utilization of water power: PROVIDED, HOWEVER, That said right of eminent domain shall not be exercised in respect to any residence or business structure or structures.

[1901 c 143 § 1; RRS § 11572. FORMER PART OF SECTION: 1901 c 143 § 3; RRS § 11574, now codified as RCW 90.16.045.]

RCW 90.16.040 Right of eminent domain by water power companies--Right of entry.

Every corporation that is now or that may hereafter be incorporated under the laws of this state, or of any other state or territory of the United States and doing business in this state, for the

purpose of conveying water by ditches, flumes, pipe lines, tunnels or any other means for the utilization of water power, shall have the right to enter upon any land between the termini of the proposed ditches, flumes, pipe lines, tunnels or any other means for the utilization of water power, for the purpose of examining, locating and surveying such ditches, flumes, pipe lines, tunnels or any other means for the utilization of water power, doing no unnecessary damage thereby.

[1901 c 143 § 2; RRS § 11573.]

RCW 90.16.045 Right of eminent domain by water power companies--Procedure.

Every such corporation shall have the right, subject to the proviso contained in RCW 90.16.030 to appropriate real estate or other property for a right-of-way for such ditches, flumes, pipe lines, tunnels or other means of conveying water, and for any other corporate purposes, in the same manner and under the same procedure as now is or may be hereafter provided by law in the case of other corporations authorized by the laws of the state to exercise the right of eminent domain.

[1901 c 143 § 3; RRS § 11574. Formerly RCW 90.16.030, part.]

Notes:

Eminent domain by corporations: Chapter 8.20 RCW.

RCW 90.16.050 Schedule of fees for claimants of water power.

Every person, firm, private or municipal corporation, or association hereinafter called "claimant", claiming the right to the use of water within or bordering upon the state of Washington for power development, shall on or before the first day of July, 1929, and on or before the first day of January of each year thereafter pay to the state of Washington in advance an annual license fee, based upon the theoretical water power claimed under each and every separate claim to water according to the following schedule:

For projects in operation: For each and every theoretical horsepower claimed up to and including one thousand horsepower, at the rate of ten cents per horsepower; for each and every theoretical horsepower in excess of one thousand horsepower, up to and including ten thousand horsepower, at the rate of two cents per horsepower; for each and every theoretical horsepower in excess of ten thousand horsepower, at the rate of one cent per horsepower.

For undeveloped projects, the fee shall be at one-half the rates specified for projects in operation; for projects partly developed and in operation the fees paid on that portion of any project that shall have been developed and in operation shall be the full annual license fee above specified for projects in operation, and for the remainder of the power claimed under such project the fees shall be the same as for undeveloped projects. PROVIDED, That upon the filing of statement, as hereinafter required, by the United States or the state claiming the right to the use of water to any extent for the generation of power, or any other claimant to the use of water for the generation of fifty horsepower, or less, shall be exempted from the payment of all fees

hereinafter required; and PROVIDED FURTHER, That any irrigation district or other municipal subdivision of the state, developing power chiefly for use in pumping of water for irrigation, may upon the filing of a statement, showing the amount of power used for irrigation pumping, be exempted to the extent of the power so used from the payment of the annual license fee herein provided for.

[1929 c 105 § 1; RRS § 11575-1.]

RCW 90.16.060 Schedule of fees for claimants of water power--Statement of claim--Penalties--Excessive claim--Abandonment.

The license fee herein required shall be paid in advance to the state department of ecology and shall be accompanied by written statement, showing the extent of the claim. Said statement shall set forth the name and address of the claimant, the name of the stream from which the water is appropriated or claimed for power development, a description of the forty acres or smallest legal subdivision in which the point of diversion and point of return are located, the date of the right as claimed, the maximum amount of water claimed, expressed in cubic feet per second of time, the total average fall utilized under such claim, the manner of developing power and the use to which the power is applied. If the regular flow is supplemented by water stored in a reservoir, the location of such reservoir, its capacity in acre feet, and the stream from which it is filled and fed, should be given, also the date of the right as claimed for storage purposes.

Should any claimant fail or neglect to file such statement within the time specified, or fail or neglect to pay such fees within the time specified, the fees due and payable shall be at the schedule rates set out in RCW 90.16.050, increased twenty-five percent, and the state shall have preference lien therefor, with interest at the rate of ten percent per annum from the date of delinquency, upon the property of claimant used or necessary for use in the development of the right or claim, together with any improvements erected thereon for such development, and upon request from the director of ecology the attorney general shall proceed to foreclose the lien, and collect the amount due, as herein provided, in the same manner as other liens for general state and county taxes on real property are foreclosed.

The filing of a claim to water in excess of the amount to which the claimant is legally entitled shall not operate to vest in such claimant any right to the use of such excess water, nor shall the payment of the annual license fees, provided for herein, operate to vest in any claimant any right to the use of such water beyond the amount to which claimant is legally entitled. The filing of such claim, or claims to water shall be conclusive evidence of abandonment by the claimant of all right to water for power purposes not covered by the claim, or claims, as filed; and the failure to file statement and pay the fees, as herein required, for any power site or claim of power rights on account of riparian ownership within two years after June 12, 1929, shall be conclusive evidence of abandonment. The amount of the theoretical horsepower upon which fees shall be paid shall be computed by multiplying the maximum amount of water claimed, expressed in cubic feet per second of time, by the average fall utilized, expressed in feet, and dividing the product by 8.8.

[1988 c 127 § 78; 1929 c 105 § 2; RRS § 11575-2. Formerly RCW 90.16.060, 90.16.070 and 90.16.080.]

Notes:

Property taxes

lien foreclosure: Chapter 84.64 RCW.

lien of taxes: Chapter 84.60 RCW.

RCW 90.16.090 Disposition of fees.

All fees paid under provisions of this chapter, shall be credited by the state treasurer to the reclamation revolving account and subject to legislative appropriation, be allocated and expended by the director of ecology for investigations and surveys of natural resources in cooperation with the federal government, or independently thereof, including stream gaging, hydrographic, topographic, river, underground water, mineral and geological surveys: PROVIDED, That in any one biennium all said expenditures shall not exceed total receipts from said power license fees collected during said biennium: AND PROVIDED FURTHER, That the portion of money allocated by said director to be expended in cooperation with the federal government shall be contingent upon the federal government making available equal amounts for such investigations and surveys.

[1988 c 127 § 79; 1973 c 106 § 39; 1939 c 209 § 1; 1929 c 105 § 3; RRS § 11575-3.]

RCW 90.16.100 Appropriation of lands by corporations conveying water.

All corporations, authorized to do business in the state, and who have been, or may hereafter be organized, for the purpose of erecting and maintaining flumes and aqueducts to convey water for consumption or for mining, irrigation, milling or other industrial purposes, shall have the same right to appropriate lands for necessary corporate purposes, and under the same regulations and instructions as are provided for other corporations; and such corporations organized for such purposes, in order to carry out the object of their incorporation, are authorized to take and use any water not otherwise legally appropriated.

[Code 1881 § 2472; 1879 p 134 § 1; RRS § 11576.]

RCW 90.16.110 Water for use outside state.

Whenever the use of water shall be necessary for domestic, manufacturing, irrigation, or in interstate transportation at or for any incorporated or unincorporated city, town, village or hamlet situated partly in Washington and partly in an adjoining state or where any city, town, village or hamlet is incorporated on one side of the state line and there are inhabitants living in adjacent and contiguous territory on the other side, it shall be lawful for any person, association or corporation to locate, appropriate, divert and deliver any of the unappropriated public waters of this state necessary for the use of such city, town, village or hamlet and the inhabitants thereof and those residing in and embracing such contiguous territory both within this state and such

adjoining state; and locations may be made and authority is hereby granted for such purpose the same as for any other appropriation within the state and a diversion and delivery for such purpose shall have the same force and effect as if made for use wholly within this state and any appropriation, diversion or use heretofore made for such purpose shall be deemed as valid and legal as if made for a use wholly within this state and priority thereof shall date from the appropriation and diversion the same as if it had been made for use wholly within this state.

[1919 c 41 § 1; RRS § 11577.]

RCW 90.16.120 Water for use outside state--Reciprocity.

The provisions of *this act shall not apply to any territory or the inhabitants thereof situated or located in any adjoining state which does not by its laws, usages or legal regulations grant similar or reciprocal rights, privileges and opportunities to this state and its inhabitants and adjacent and contiguous territory whether incorporated or unincorporated as in *this act specified.

[1919 c 41 § 2; RRS § 11578.]

Notes:

*Reviser's note: "this act" [1919 c 41], is codified in RCW 90.16.110 and 90.16.120.

**Chapter 90.22 RCW
MINIMUM WATER FLOWS AND LEVELS**

Sections

90.22.010	Establishment of minimum water flows or levels--Authorized--Purposes.
90.22.020	Establishment of minimum water flows or levels--Hearings--Notice--Rules.
90.22.030	Existing water and storage rights--Right to divert or store water.
90.22.040	Stockwatering requirements.
90.22.050	Civil penalties.
90.22.060	Instream flow evaluations--State-wide list of priorities--Salmon impact.

RCW 90.22.010 Establishment of minimum water flows or levels--Authorized--Purposes.

The department of ecology may establish minimum water flows or levels for streams, lakes or other public waters for the purposes of protecting fish, game, birds or other wildlife resources, or recreational or aesthetic values of said public waters whenever it appears to be in the public interest to establish the same. In addition, the department of ecology shall, when requested by the department of fish and wildlife to protect fish, game or other wildlife resources under the jurisdiction of the requesting state agency, or if the department of ecology finds it necessary to preserve water quality, establish such minimum flows or levels as are required to protect the resource or preserve the water quality described in the request or determination. Any

request submitted by the department of fish and wildlife shall include a statement setting forth the need for establishing a minimum flow or level. When the department acts to preserve water quality, it shall include a similar statement with the proposed rule filed with the code reviser. This section shall not apply to waters artificially stored in reservoirs, provided that in the granting of storage permits by the department of ecology in the future, full recognition shall be given to downstream minimum flows, if any there may be, which have theretofore been established hereunder.

[1997 c 32 § 4; 1994 c 264 § 86; 1988 c 47 § 6. Prior: 1987 c 506 § 96; 1987 c 109 § 103; 1969 ex.s. c 284 § 3.]

Notes:

Application--Severability--1988 c 47: See notes following RCW 43.83B.300.

Legislative findings and intent--1987 c 506: See note following RCW 77.04.020.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.22.020 Establishment of minimum water flows or levels--Hearings--Notice--Rules.

Flows or levels authorized for establishment under RCW 90.22.010, or subsequent modification thereof by the department shall be provided for through the adoption of rules. Before the establishment or modification of a water flow or level for any stream or lake or other public water, the department shall hold a public hearing in the county in which the stream, lake, or other public water is located. If it is located in more than one county the department shall determine the location or locations therein and the number of hearings to be conducted. Notice of the hearings shall be given by publication in a newspaper of general circulation in the county or counties in which the stream, lake, or other public waters is located, once a week for two consecutive weeks before the hearing. The notice shall include the following:

- (1) The name of each stream, lake, or other water source under consideration;
- (2) The place and time of the hearing;
- (3) A statement that any person, including any private citizen or public official, may present his or her views either orally or in writing.

Notice of the hearing shall also be served upon the administrators of the departments of social and health services, natural resources, fish and wildlife, and transportation.

[1994 c 264 § 87; 1987 c 506 § 97; 1985 c 196 § 1; 1984 c 7 § 384; 1969 ex.s. c 284 § 4.]

Notes:

Legislative findings and intent--1987 c 506: See note following RCW 77.04.020.

Severability--1984 c 7: See note following RCW 47.01.141.

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.22.030 Existing water and storage rights--Right to divert or store water.

The establishment of levels and flows pursuant to RCW 90.22.010 shall in no way affect

existing water and storage rights and the use thereof, including but not limited to rights relating to the operation of any hydroelectric or water storage reservoir or related facility. No right to divert or store public waters shall be granted by the department of ecology which shall conflict with regulations adopted pursuant to RCW 90.22.010 and 90.22.020 establishing flows or levels. All regulations establishing flows or levels shall be filed in a "Minimum Water Level and Flow Register" of the department of ecology.

[1988 c 127 § 81; 1969 ex.s. c 284 § 5.]

Notes:

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.22.040 Stockwatering requirements.

It shall be the policy of the state, and the department of ecology shall be so guided in the implementation of RCW 90.22.010 and 90.22.020, to retain sufficient minimum flows or levels in streams, lakes or other public waters to provide adequate waters in such water sources to satisfy stockwatering requirements for stock on riparian grazing lands which drink directly therefrom where such retention shall not result in an unconscionable waste of public waters. The policy hereof shall not apply to stockwatering relating to feed lots and other activities which are not related to normal stockgrazing land uses.

[1987 c 109 § 104; 1969 ex.s. c 284 § 6.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Severability--1969 ex.s. c 284: See note following RCW 90.48.290.

RCW 90.22.050 Civil penalties.

See RCW 90.03.600.

RCW 90.22.060 Instream flow evaluations--State-wide list of priorities--Salmon impact.

By December 31, 1993, the department of ecology shall, in cooperation with the Indian tribes, and the department of fish and wildlife, establish a state-wide list of priorities for evaluation of instream flows. In establishing these priorities, the department shall consider the achievement of wild salmonid production as its primary goal.

[1998 c 245 § 172; 1993 sp.s. c 4 § 13.]

Notes:

Findings--Grazing lands--1993 sp.s. c 4: See RCW 79.01.2951.

Chapter 90.24 RCW

REGULATION OF OUTFLOW OF LAKES

Sections

90.24.010	Petition to regulate flow--Order--Exceptions.
90.24.020	Contents of petition.
90.24.030	Title of petition--Service of petition and order--Notice.
90.24.040	Hearing on petition--Order--Continuing jurisdiction.
90.24.050	Devices to protect the fish--Cost--Special fund.
90.24.060	Installation of devices.
90.24.066	Jurisdiction over weed control.
90.24.070	Appellate review.

RCW 90.24.010 Petition to regulate flow--Order--Exceptions.

Ten or more owners of real property abutting on a lake may petition the superior court of the county in which the lake is situated, for an order to provide for the regulation of the outflow of the lake in order to maintain a certain water level therein. If there are fewer than ten owners, a majority of the owners abutting on a lake may petition the superior court for such an order. The court, after notice to the department of fish and wildlife and a hearing, is authorized to make an order fixing the water level thereof and directing the department of ecology to regulate the outflow therefrom in accordance with the purposes described in the petition. This section shall not apply to any lake or reservoir used for the storage of water for irrigation or other beneficial purposes, or to lakes navigable from the sea.

[1999 c 162 § 1; 1985 c 398 § 28; 1959 c 258 § 1; 1939 c 107 § 2; RRS § 7388-1.]

Notes:

Effective date--1985 c 398: "Sections 28 through 30 of this act shall take effect January 1, 1986." [1985 c 398 § 31.]

Lake management districts: Chapter 36.61 RCW.

RCW 90.24.020 Contents of petition.

Such petition shall contain a complete description of the property surrounding said lake with the number of front feet contained in each tract with the name of the owner thereof and his address together with a brief statement of the reasons and necessity for such application; that the level sought to be established will in no wise interfere with the navigability of said lake or in any manner affect or interfere with fish or game fish which may be then contained or may thereafter be deposited in said lake, but that in order to protect fish or game fish in said lake the construction of fish ladders or other devices may be required to conserve and protect such fish or game fish, then in that event the property owners to be benefited by the establishment of said water level in such lake shall be required to pay the cost thereof, in proportion to lineal feet of water front owned by each.

[1939 c 107 § 3; RRS § 7388-2.]

RCW 90.24.030 Title of petition--Service of petition and order--Notice.

The petition shall be entitled "In the matter of fixing the level of Lake in county, Washington", and shall be filed with the clerk of the court and a copy thereof, together with a copy of the order fixing the time for hearing the petition, shall be served on each owner of property abutting on the lake, not less than ten days before the hearing. Like copies shall also be served upon the director of fish and wildlife and the director of ecology. The copy of the petition and of the order fixing time for hearing shall be served in the manner provided by law for the service of summons in civil actions, or in such other manner as may be prescribed by order of the court. For the benefit of every riparian owner abutting on a stream or river flowing from such lake, a copy of the notice of hearing shall be published at least once a week for two consecutive weeks before the time set for hearing in a newspaper in each county or counties wherein located, said notice to contain a brief statement of the reasons and necessity for such application.

[1994 c 264 § 88; 1988 c 36 § 67; 1987 c 109 § 105; 1963 c 243 § 1; 1959 c 258 § 2; 1947 c 210 § 1; 1939 c 107 § 4; Rem. Supp. 1947 § 7388-3.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.24.040 Hearing on petition--Order--Continuing jurisdiction.

At the hearing evidence shall be introduced in support of the petition and all interested parties may be heard for or against it. The court shall make findings and conclusions and enter an order granting or refusing the petition, and if the petition is granted, shall fix the water level to be maintained and direct the department of ecology to regulate and control the outflow of the lake so as to properly maintain the water level so far as practicable within maximum and minimum limits when the proper control devices are installed: PROVIDED, That the court shall have continuing jurisdiction after a petition is once granted and shall, upon subsequent petition filed and heard in accordance with the preceding sections, make such further findings and conclusions and enter such further orders as are necessary to accomplish fully the objectives sought in the initial petition: AND PROVIDED FURTHER, That shall the court find any such riparian owners abutting on a stream or river flowing from such lake be adversely affected in any way by the granting of such a petition, such petition shall be refused.

[1985 c 398 § 29; 1959 c 258 § 3; 1939 c 107 § 5; RRS § 7388-4.]

Notes:

Effective date--1985 c 398: See note following RCW 90.24.010.

RCW 90.24.050 Devices to protect the fish--Cost--Special fund.

In the event the court shall find that to protect fish and game fish in said lake that fish ladders or other devices should be constructed therein or that other construction shall be necessary in order to maintain the determined lake level, the court shall find the proper device to

be constructed, the probable cost thereof and by its order and judgment shall apportion the cost thereof among the persons whose property abuts on said lake in proportion to the lineal feet of waterfront owned by each, which sum so found shall constitute a lien against said real property and shall be paid to the county treasurer and by him placed in a special fund to be known as "Lake Improvement Fund." The director of ecology shall appoint a suitable person to be compensated by the property owners to regulate the determined level as decreed by the court.

[1988 c 127 § 82; 1939 c 107 § 6; RRS § 7388-5.]

RCW 90.24.060 Installation of devices.

Such improvement or device in said lake for the protection of the fish and game fish therein shall be installed by and under the direction of the board of county commissioners of said county with the approval of the respective directors of the department of fish and wildlife and the department of ecology of the state of Washington and paid for out of the special fund provided for in RCW 90.24.050.

[1994 c 264 § 89; 1988 c 36 § 68; 1987 c 109 § 106. Prior: 1939 c 107 § 7; RRS § 7388-6.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.24.066 Jurisdiction over weed control.

A superior court may continue its jurisdiction over weed control in those lakes that had been under the court's jurisdiction for such purposes prior to July 28, 1985. The continuing jurisdiction of a superior court for such weed control purposes shall be subject to the provisions of chapter 90.24 RCW in the same manner as the continuing jurisdiction of a superior court over the maintenance of lake water levels.

The superior court shall hold hearings under RCW 90.24.040 whenever subsequent petitions are filed with it concerning weed control on a lake over which it has continuing jurisdiction for weed control purposes. If the court finds that the weed control proposals are in the best interests of the abutting property owners, it shall determine what measures should be taken to accomplish these objectives, the probable annual cost thereof, and by its order apportion the cost among the persons whose property abuts on the lake in proportion to the lineal feet of waterfront owned by each, which sum shall constitute a lien against the real property. Payments of these sums shall be made to the county treasurer who shall place these payments into a special fund to be known as "Lake weed removal fund." The court shall appoint a suitable person, to be compensated by the property owners, to undertake weed control activities as decreed by the court.

[1988 c 133 § 1.]

RCW 90.24.070 Appellate review.

Any person aggrieved by the order of judgment of the superior court may seek appellate review in the same manner as in other civil actions.

[1988 c 202 § 93; 1971 c 81 § 177; 1939 c 107 § 8; RRS § 7388-7.]

Notes:

Severability--1988 c 202: See note following RCW 2.24.050.

**Chapter 90.28 RCW
MISCELLANEOUS RIGHTS AND DUTIES**

Sections

90.28.010	Right to back and hold waters over roads, streets, and alleys--Procedure.
90.28.020	Right to back and hold waters over roads, streets, and alleys--Relocation--Acquisition of rights--Abandonment.
90.28.040	Limitation on number of irrigation ditches across land.
90.28.160	Fencing across streams.
90.28.170	Dams across streams.

RCW 90.28.010 Right to back and hold waters over roads, streets, and alleys--Procedure.

The department of transportation may, in its sole discretion, grant to any person or corporation the right, privilege, and authority to perpetually back and hold the waters of any lake, river, stream, slough, or other body of water, upon or over any state, county, or permanent highway or road, or any street or alley within the limits of any town, or any part thereof, and overflow and inundate the same whenever the director of ecology deems it necessary for the purpose of erecting, constructing, maintaining, or operating any water power plant, reservoir, or works for impounding water for power purposes, irrigation, mining, or other public use and shall so certify to the department of transportation. The decision of the department of transportation, in the absence of bad faith, arbitrary, capricious, or fraudulent action, is conclusive. But the right shall not be granted until it has been heretofore or is hereafter determined in a condemnation suit instituted by the person or corporation desiring to obtain the right or rights in the county wherein is situated that part of the road, highway, street, or alley so to be affected that the use for which the grant is sought is a public use, nor until there is filed with the clerk of the court in which the order or decree of public use was entered a bond or undertaking signed by the person or corporation seeking the grant, executed by a surety company authorized to do business in this state, conditioned to pay all costs and expenses of every kind and description connected with and incident to the relocation and reconstruction of any such highway, road, street, or alley, the same to be of substantially the same type and grade of construction as that of the highway, road, street, or alley to be overflowed or inundated, including any such relocation, reconstruction, and

maintenance costs and expenses as may arise within a period of eighteen months after the new highway, road, street, or alley has been opened in its entirety to public travel, and also including any and all damages for which the state, county, city, or town may be liable because of the vacation of any such highway, road, street, or alley and the relocation thereof in the manner provided herein and to save harmless the state, county, city, or town from the payment of the same or any part thereof. The bond shall be in a penal sum of double the estimated amount of the expenses, costs, and damages referred to above. In the case of a state highway the estimate shall be made by the department of transportation. In case of a county road or permanent highway the estimate shall be made by the county legislative authority, and in the case of a street or alley of a town the estimate shall be made by the city or town council. The bond shall be approved by the department of transportation when the road to be affected is a state highway, and in all other cases by a judge of the superior court in which the order or decree of public use was entered. In the condemnation suit the state of Washington shall be made a party defendant when the road affected is a state highway. If the road is a county road or permanent highway the county in which the road or permanent highway is situated shall be made a party defendant, and when any street or alley in any town is affected the city or town shall be made a party defendant. Any person or corporation may acquire the right to overflow as against the owner of the fee in any such highway, road, street, or alley by making the owner of the fee or of any part thereof a party defendant in the condemnation suit provided for herein or by instituting a separate condemnation suit against any such owner. The damages sustained by any such owner as a result of the overflow of any such highway, road, street, or alley shall be determined as in other condemnation cases, separate and apart from any damage sustained by the state, county, city, or town.

[1994 c 81 § 87; 1984 c 7 § 385; 1929 c 154 § 1; 1927 c 202 § 1; RRS § 7354-1.]

Notes:

Severability--1984 c 7: See note following RCW 47.01.141.

Eminent domain by corporations: Chapter 8.20 RCW.

Private ways of necessity: Chapter 8.24 RCW.

RCW 90.28.020 Right to back and hold waters over roads, streets, and alleys--Relocation--Acquisition of rights--Abandonment.

It shall be the duty of the department of transportation, if the road to be affected shall be a state highway, or of the county legislative authority of the county in which such road is located, if the road to be affected shall be a county road, or permanent highway, or of the council of any town in which the road is located, if the road to be affected shall be a street or alley, within thirty days after entry of said order or decree of public use and the filing of the bond mentioned in RCW 90.28.010, to enter an appropriate order or resolution directing the relocation and reestablishment and completion forthwith of such highway, road, street or alley in place of that so to be overflowed or inundated, and promptly thereafter to acquire all property and rights of way necessary therefor, instituting and diligently prosecuting such condemnation suits as may be necessary in order to secure such property and rights of way. The decision of the committee,

board or council as to relocation and reestablishment set forth in such order or resolution shall be final and conclusive as to all matters and things set forth therein, including the question of public use and necessity in any and all condemnation suits to be brought under RCW 90.28.010 and 90.28.020. After the reestablishment and relocation of any such highway, road, street or alley and the construction and opening thereof in its entirety to public travel and the signing of the grant authorized in RCW 90.28.010, the state highway, county road or permanent highway, street or alley or such part thereof described in said grant shall be deemed to be abandoned and thereafter cease to be a highway, road, street or alley.

[1994 c 81 § 88; 1927 c 202 § 2; RRS § 7354-2.]

Notes:

Eminent domain by corporations: Chapter 8.20 RCW.

Private ways of necessity: Chapter 8.24 RCW.

RCW 90.28.040 Limitation on number of irrigation ditches across land.

No tract or parcel of improved or occupied land in this state shall, without the written consent of the owner thereof, be subjected to the burden of two or more irrigating ditches constructed for the purpose of conveying water through said property to lands adjoining or beyond the same, when the same object can feasibly and practicably be attained by uniting and conveying all the water necessary to be conveyed through such property in one ditch.

[1890 p 717 § 39; RRS § 7401.]

RCW 90.28.160 Fencing across streams.

Owners of land or their agents shall have the right to fence across all unmeandered streams at any time when such streams are not used for a public highway, or by making a fence that will not be an obstruction.

[1891 c 120 § 3; no RRS.]

RCW 90.28.170 Dams across streams.

There is hereby granted to persons, firms and corporations organized among other things, for irrigation and power purposes, the right to construct and maintain dams and works incident thereto over, upon and across the beds of the rivers of the state of Washington in connection with such power and irrigation purposes, and there is hereby granted to such persons, firms and corporations an easement over, upon and across the beds of such rivers for such purposes. Such easement shall be limited however, to so much of the beds of such rivers as may be reasonably convenient and necessary for such uses. All such dams and works shall be completed within five years after the commencement of construction work upon the same. The rights and privileges granted by this section shall inure to the benefit of such persons, firms or corporations from the date of the commencement of construction work upon such dams and works incident thereto, and

such construction work shall be diligently prosecuted to completion, and the rights, privileges and easements granted by this section shall continue so long as the same shall be utilized by the grantees for the purposes herein specified, and the failure to maintain and use such dams and works after the same shall have been constructed, for a continuous period of two years, shall operate as a forfeiture of all the rights hereby granted and the same shall revert to the state of Washington: PROVIDED, That nothing in this section shall be construed in such a way as to interfere with the use of said rivers for navigation purposes, and all of such rights, privileges and easements granted hereby shall be subject to the paramount control of such rivers for navigation purposes by the United States: AND, PROVIDED FURTHER, That the use and enjoyment of the grants and privileges of this section shall not interfere with the lawful and rightful diversion of the waters of said rivers by other parties under water appropriations in existence at the time any such persons, firms or corporations shall avail themselves of the benefits and privileges of this section, but no such persons, firms or corporations shall have any right to construct any such dams or works over, upon or across the land between ordinary high water and extreme low water of any river of this state without first having acquired the right to do so from the owner or owners of the lands adjoining the land between ordinary high water and extreme low water over or across which said dam or works are constructed.

[1911 c 95 § 1; RRS § 7416.]

Notes:

Reviser's note: For later enactment, see chapter 90.03 RCW.
Height of dams on tributaries of Columbia river: Chapter 77.55 RCW.

Chapter 90.36 RCW ARTESIAN WELLS

Sections

90.36.010	Right-of-way to wells.
90.36.020	Flow limited during certain period--Exceptions.
90.36.030	Capping well--Exceptions.
90.36.040	Right of neighboring owner to cap well--Lien.
90.36.050	Penalty--1901 c 121.

Notes:

Aquifer protection areas: Chapter 36.36 RCW.

RCW 90.36.010 Right-of-way to wells.

Any person who may be entitled to water from any artesian well shall have the right to condemn the right-of-way for a ditch to convey such water for the purpose of irrigation over the lands intervening between such well and the place where the party owning such water wishes to use the same, and such right-of-way may be condemned sufficient for the purposes of conveying

the water, together with the right of ingress and egress, to construct, maintain and repair said ditch, *as is hereinafter provided for in this act.

[1890 p 711 § 18; RRS § 7403.]

Notes:

***Reviser's note:** The language "as is hereinafter provided for in this act" refers to 1889-90 pp 706-728 §§ 1-67 which has since been repealed with the exception of those sections now codified as RCW 90.28.030 and 90.28.040. Compare the provisions of later enactment in chapter 90.03 RCW.

RCW 90.36.020 Flow limited during certain period--Exceptions.

It shall be unlawful for any person, firm, corporation or company having possession or control of any artesian well within the state, whether as contractor, owner, lessee, agent or manager, to allow or permit water to flow or escape from such well between the fifteenth day of October in any year and the fifteenth day of March next ensuing; PROVIDED, That *this act shall only apply to sections and communities wherein the use of water for the purpose of irrigation is necessary or customary; and PROVIDED FURTHER, That nothing herein contained shall prevent or prohibit the use of water from any such well between said fifteenth day of October and the fifteenth day of March next ensuing, for household, stock and domestic purposes only, water for said last named purposes to be taken from such well through a three-quarters inch stop and waste cock to be inserted in the piping of such well for that purpose.

[1929 c 138 § 1; 1901 c 121 § 1; RRS § 7404.]

Notes:

***Reviser's note:** "this act" refers to 1901 c 121 codified in RCW 90.36.020 through 90.36.050.

RCW 90.36.030 Capping well--Exceptions.

It shall be the duty of every person, firm, corporation or company having possession or control of any artesian well, as provided in RCW 90.36.020, to securely cap the same over on or before the fifteenth day of October in each and every year in such manner as to prevent the flow or escape of water therefrom, and to keep the same securely capped and prevent the flow or escape of water therefrom until the fifteenth day of March next ensuing; PROVIDED, HOWEVER, It shall and may be lawful for any such person, firm, corporation or company to insert a three-quarters inch stop and waste cock in the piping of such well, and to take and use water therefrom through such stop and waste cock at any time for household, stock, or domestic purposes, but not otherwise.

[1929 c 138 § 2; 1901 c 121 § 2; RRS § 7405.]

RCW 90.36.040 Right of neighboring owner to cap well--Lien.

Whenever any person, firm, corporation or company in possession or control of an artesian well shall fail to comply with the provisions of *this act, any person, firm, corporation or company lawfully in the possession of land situate adjacent to or in the vicinity or neighborhood of such well and within five miles thereof may enter upon the land upon which

such well is situate, and take possession of such from which water is allowed to flow or escape in violation of the provisions of RCW 90.36.020, and cap such well and shut in and secure the flow or escape of water therefrom, and the necessary expenses incurred in so doing shall constitute a lien upon said well, and a sufficient quantity of land surrounding the same for the convenient use and operation thereof, which lien may be foreclosed in a civil action in any court of competent jurisdiction, and the court in any such case shall allow the plaintiff a reasonable attorney's fee to be taxed as a part of the cost. This shall be in addition to the penalty provided for in RCW 90.36.050.

[1901 c 121 § 4; RRS § 7407.]

Notes:

***Reviser's note:** "this act," see note following RCW 90.36.020.

RCW 90.36.050 Penalty--1901 c 121.

Any person whether as owner, lessee, agent or manager having possession or control of any such well, violating the provisions of *this act shall be deemed guilty of a misdemeanor and upon conviction thereof, shall be fined in any sum not exceeding two hundred dollars for each and every such offense, and the further sum of two hundred dollars for each ten days during which such violation shall continue.

[1901 c 121 § 3; RRS § 7406.]

Notes:

***Reviser's note:** "this act," see note following RCW 90.36.020.

**Chapter 90.38 RCW
YAKIMA RIVER BASIN WATER RIGHTS**

Sections

90.38.005	Findings--Purpose.
90.38.010	Definitions.
90.38.020	Acquisition or donation of trust water rights.
90.38.030	Water conservation projects--Contracts for financial assistance.
90.38.040	Trust water rights program.
90.38.050	Rules.
90.38.900	Existing policies not replaced.
90.38.901	Transfer of rights between irrigation districts not intended.
90.38.902	Existing rights not impaired.

RCW 90.38.005 Findings--Purpose.

(1) The legislature finds that:

(a) Under present physical conditions in the Yakima river basin there is an insufficient supply of water to satisfy the needs of the basin;

(b) Pursuant to P.L. 96-162, which was urged for enactment by this state, the United States is now conducting a study of ways to provide needed waters through improvements of the federal water project presently existing in the Yakima river basin;

(c) The interests of the state will be served by developing programs, in cooperation with the United States and the various water users in the basin, that increase the overall ability to manage basin waters in order to better satisfy both present and future needs for water in the Yakima river basin.

(2) It is the purpose of this chapter, consistent with these findings, to improve the ability of the state to work with the United States and various water users of the Yakima river basin in a program designed to satisfy both existing rights, and other presently unmet as well as future needs of the basin.

(3) The provisions of this chapter apply only to waters of the Yakima river basin.

[1989 c 429 § 1.]

RCW 90.38.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Department" means the department of ecology.

(2) "Net water savings" means the amount of water that through hydrological analysis is determined to be conserved and usable for other purposes without impairing existing water rights, reducing the ability to deliver water, or reducing the supply of water that otherwise would have been available to other water users.

(3) "Trust water right" means that portion of an existing water right, constituting net water savings, that is no longer required to be diverted for beneficial use due to the installation of a water conservation project that improves an existing system. The term "trust water right" also applies to any other water right acquired by the department under this chapter for management in the Yakima river basin trust water rights program.

(4) "Water conservation project" means any project funded to further the purposes of this chapter and that achieves physical or operational improvements of efficiency in existing systems for diversion, conveyance, or application of water under existing water rights.

[1989 c 429 § 2.]

RCW 90.38.020 Acquisition or donation of trust water rights.

(1)(a) The department may acquire water rights, including but not limited to storage rights, by purchase, lease, gift, or other appropriate means other than by condemnation, from any person or entity or combination of persons or entities. Once acquired, such rights are trust water rights. A water right acquired by the state that is expressly conditioned to limit its use to instream purposes shall be administered as a trust water right in compliance with that condition.

(b) If an aquatic species is listed as threatened or endangered under federal law for a body of water, or is listed as depressed or threatened by reason of inadequate stream flows under state law, and the holder of a right to water from the body of water chooses to donate all or a portion of the person's water right to the trust water system to assist in providing those instream flows on a temporary or permanent basis, the department shall accept the donation on such terms as the

person may prescribe as long as the donation satisfies the requirements of subsection (4) of this section and the other applicable requirements of this chapter and the terms prescribed are relevant and material to protecting any interest in the water right retained by the donor. Once accepted, such rights are trust water rights within the conditions prescribed by the donor.

(2) The department may make such other arrangements, including entry into contracts with other persons or entities as appropriate to ensure that trust water rights acquired in accordance with this chapter can be exercised to the fullest possible extent.

(3) The trust water rights may be acquired on a temporary or permanent basis.

(4) A water right donated under subsection (1)(b) of this section shall not exceed the extent to which the water right was exercised during the five years before the donation nor may the total of any portion of the water right remaining with the donor plus the donated portion of the water right exceed the extent to which the water right was exercised during the five years before the donation. A water right holder who believes his or her water right has been impaired by a trust water right donated under subsection (1)(b) of this section may request that the department review the impairment claim. If the department determines that exercising the trust water right resulting from the donation or exercising a portion of that trust water right donated under subsection (1)(b) of this section is impairing existing water rights in violation of RCW 90.38.902, the trust water right shall be altered by the department to eliminate the impairment. Any decision of the department to alter or not alter a trust water right donated under subsection (1)(b) of this section is appealable to the pollution control hearings board under RCW 43.21B.230. A donated water right's status as a trust water right under this subsection is not evidence of the validity or quantity of the water right.

(5) Any water right conveyed to the trust water right system as a gift that is expressly conditioned to limit its use to instream purposes shall be managed by the department for public purposes to ensure that it qualifies as a gift that is deductible for federal income taxation purposes for the person or entity conveying the water right.

(6) If the department acquires a trust water right by lease in an area in which a drought order has been issued under RCW 43.83B.405 and is in effect at the time the department leases the water right, the amount of the trust water right shall not exceed the extent to which the water right was exercised during the five years before the acquisition was made nor may the total of any portion of the water right remaining with the original water right holder plus the portion of the water right leased by the department exceed the extent to which the water right was exercised during the five years before the acquisition. A water right holder who believes his or her water right has been impaired by a trust water right leased under this subsection may request that the department review the impairment claim. If the department determines that exercising the trust water right resulting from the leasing or exercising [of] a portion of that trust water right leased under this subsection is impairing existing water rights in violation of RCW 90.38.902, the trust water right shall be altered by the department to eliminate the impairment. Any decision of the department to alter or not to alter a trust water right leased under this subsection is appealable to the pollution control hearings board under RCW 43.21B.230. The department's leasing of a trust water right under this subsection is not evidence of the validity or quantity of the water right.

(7) For a water right donated to or acquired by the trust water rights program on a

temporary basis, the full quantity of water diverted or withdrawn to exercise the right before the donation or acquisition shall be placed in the trust water rights program and shall revert to the donor or person from whom it was acquired when the trust period ends.

[2001 c 237 § 28; 1989 c 429 § 3.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.38.030 Water conservation projects--Contracts for financial assistance.

(1) For the purposes of this chapter, the department is authorized to enter into contracts with water users for the purpose of providing moneys to users to assist in the financing of water conservation projects. In exchange for the financial assistance provided for the purposes of this chapter, the water users shall convey the trust water rights, created as a result of the assistance, to the department of ecology.

(2) No contract shall be entered into by the department with a water user under this chapter unless it appears to the department that, upon the completion of a water conservation project financed with moneys as provided in this section, a valid water right exists for conveyance to the department.

(3) The department shall cooperate fully with the United States in the implementation of this chapter. Trust water rights may be acquired through expenditure of funds provided by the United States and shall be treated in the same manner as trust water rights resulting from the expenditure of state funds.

(4) When water is proposed to be acquired by or conveyed to the department as a trust water right by an irrigation district, evidence of the district's authority to represent the water right holders must be submitted to, and for the satisfaction of, the department.

(5) The department shall not acquire an individual's water right under this chapter that is appurtenant to land lying within an irrigation district without the approval of the board of directors of the irrigation district.

[1989 c 429 § 4.]

RCW 90.38.040 Trust water rights program.

(1) All trust water rights acquired by the department shall be placed in the Yakima river basin trust water rights program to be managed by the department. The department shall issue a water right certificate in the name of the state of Washington for each trust water right it acquires.

(2) Trust water rights shall retain the same priority date as the water right from which they originated. Trust water rights may be modified as to purpose or place of use or point of diversion, including modification from a diversionary use to a nondiversionary instream use.

(3) Trust water rights may be held by the department for instream flows, irrigation use, or other beneficial use. Trust water rights may be acquired on a temporary or permanent basis. To

the extent practicable and subject to legislative appropriation, trust water rights acquired in an area with an approved watershed plan developed under chapter 90.82 RCW shall be consistent with that plan if the plan calls for such acquisition.

(4) A schedule of the amount of net water saved as a result of water conservation projects carried out in accordance with this chapter, shall be developed annually to reflect the predicted hydrologic and water supply conditions, as well as anticipated water demands, for the upcoming irrigation season. This schedule shall serve as the basis for the distribution and management of trust water rights each year.

(5)(a) No exercise of a trust water right may be authorized unless the department first determines that no existing water rights, junior or senior in priority, will be impaired as to their exercise or injured in any manner whatever by such authorization.

(b) Before any trust water right is exercised, the department shall publish notice thereof in a newspaper of general circulation published in the county or counties in which the storage, diversion, and use are to be made, and in such other newspapers as the department determines are necessary, once a week for two consecutive weeks. At the same time the department may also send notice thereof containing pertinent information to the director of fish and wildlife.

(c) Subsections (4) and (5)(b) of this section do not apply to a trust water right resulting from a donation for instream flows described in RCW 90.38.020(1)(b) or from the lease of a water right under RCW 90.38.020(6) if the period of the lease does not exceed five years. However, the department shall provide the notice described in (b) of this subsection the first time the trust water right resulting from the donation is exercised.

(6) RCW 90.03.380 and 90.14.140 through 90.14.910 shall have no applicability to trust water rights held by the department under this chapter or exercised under this section.

[2001 c 237 § 29; 1994 c 264 § 90; 1989 c 429 § 5.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.38.050 Rules.

The department may adopt rules as appropriate to ensure full implementation of this chapter.

[1989 c 429 § 6.]

RCW 90.38.900 Existing policies not replaced.

The policies and purposes of this chapter shall not be construed as replacing or amending the policies or the purposes for which funds available under chapter 43.83B or 43.99E RCW may be used within or without the Yakima river basin.

[1989 c 429 § 7.]

RCW 90.38.901 Transfer of rights between irrigation districts not intended.

It is not the intent of this chapter to facilitate the transfer of water rights from one irrigation district to another.

[1989 c 429 § 8.]

RCW 90.38.902 Existing rights not impaired.

Nothing in this chapter shall authorize the impairment or operate to impair any existing water rights.

[1989 c 429 § 9.]

**Chapter 90.40 RCW
WATER RIGHTS OF UNITED STATES**

Sections

90.40.010	Eminent domain by the United States.
90.40.020	Right to use water courses.
90.40.030	Notice and certificate, effect of.
90.40.040	Appropriation of water--Title to beds and shores.
90.40.050	Reservation of needed lands--Procedure.
90.40.060	Restrictions on sale of state lands within project.
90.40.070	Federal water users' association--Exemption from fees.
90.40.080	Federal water users' association--Records by county auditor.
90.40.090	Permit for Grand Coulee project.
90.40.100	Columbia Basin Project--Water appropriated pursuant to RCW 90.40.030--Periodic renewal not required.

RCW 90.40.010 Eminent domain by the United States.

The United States is hereby granted the right to exercise the power of eminent domain to acquire the right to the use of any water, to acquire or extinguish any rights, and to acquire any lands or other property, for the construction, operation, repairs to, maintenance or control of any plant or system of works for the storage, conveyance, or use of water for irrigation purposes, and whether such water, rights, lands or other property so to be acquired belong to any private party, association, corporation or to the state of Washington, or any municipality thereof; and such power of eminent domain shall be exercised under and by the same procedure as now is or may be hereafter provided by the law of this state for the exercise of the right of eminent domain by ordinary railroad corporations, except that the United States may exercise such right in the proper court of the United States as well as the proper state court.

[1905 c 88 § 1; RRS § 7408.]

Notes:

Condemnation by corporations: Chapter 8.20 RCW.

Eminent domain, railroads--Corporate powers and duties: RCW 81.36.010.

Special railroad eminent domain proceedings: RCW 8.20.140, 28B.20.330, 81.36.020, 81.36.060, 81.52.040, 81.53.180.

RCW 90.40.020 Right to use water courses.

The United States shall have the right to turn into any natural or artificial water course, any water that it may have acquired the right to store, divert, or store and divert, and may again divert and reclaim said waters from said water course for irrigation purposes subject to existing rights.

[1905 c 88 § 2; RRS § 7409.]

RCW 90.40.030 Notice and certificate, effect of.

Whenever the secretary of the interior of the United States, or any officer of the United States duly authorized, shall notify the commissioner of public lands of this state that pursuant to the provisions of the act of congress approved June 17, 1902, entitled, "An act appropriating the receipts from the sale and disposal of public lands in certain states and territories to the construction of irrigation works for the reclamation of arid lands," or any amendment of said act or substitute therefor, the United States intends to make examinations or surveys for the utilization of certain specified waters, the waters so described shall not thereafter be subject to appropriation under any law of this state for a period of one year from and after the date of the receipt of such notice by such commissioner of public lands; but such notice shall not in any wise affect the appropriation of any water theretofore in good faith initiated under any law of this state, but such appropriation may be completed in accordance with the law in the same manner and to the same extent as though such notice had not been given. No adverse claim to any of such waters initiated subsequent to the receipt by the commissioner of public lands of such notice shall be recognized, under the laws of this state, except as to such amount of the waters described in such notice or certificate hereinafter provided as may be formally released in writing by a duly authorized officer of the United States. If the said secretary of the interior or other duly authorized officer of the United States shall, before the expiration of said period of one year, certify in writing to the said commissioner of public lands that the project contemplated in such notice appears to be feasible and that the investigation will be made in detail, the waters specified in such notice shall not be subject to appropriation under any law of this state for the further period of three years following the date of receipt of such certificate, and such further time as the commissioner of public lands may grant, upon application of the United States or some one of its authorized officers and notice thereof first published once in each week for four consecutive weeks in a newspaper published in the county where the works for the utilization of such waters are to be constructed, and if such works are to be in or extend into two or more counties, then for the same period in a newspaper in each of such counties:

PROVIDED, That in case such certificate shall not be filed with said commissioner of public lands within the period of one year herein limited therefor the waters specified in such notice shall, after the expiration of said period of one year, become unaffected by such notice and subject to appropriation as they would have been had such notice never been given: AND PROVIDED FURTHER, That in case such certificate be filed within said one year and the United States does not authorize the construction of works for the utilization of such waters within said three years after the filing of said certificate, then the waters specified in such notice and certificate shall, after the expiration of said last named period of three years, become unaffected by such notice or certificate and subject to appropriation as they would have been had such notice never been given and such certificate never filed.

[1905 c 88 § 3; RRS § 7410.]

Notes:

Reviser's note: This section refers to the "commissioner of public lands" in several instances. Note that a later act, the 1917 Water Code, in section 27 (RCW 90.03.250) states in part:

"PROVIDED, FURTHER, That nothing in this act contained shall be deemed to affect chapter 88 of the Laws of 1905 except that the notice and certificate therein provided for in section 3 thereof shall be addressed to the state hydraulic engineer after the passage of this act, and the state hydraulic engineer shall exercise the powers and perform the duties prescribed by said section 3."

Chapter 88, Laws of 1905 referred to in the above quotation is the instant chapter and "section 3" is the instant section. The language "this act" in the above quotation refers to the 1917 Water Code codified as chapter 90.03 RCW. The "state hydraulic engineer" referred to in the quotation has been changed throughout the remainder of this title because of the devolution of the powers and duties to "supervisor of water resources", see note following the title digest. Thus, the language "commissioner of public lands" is retained in the instant section and in RCW 90.40.050 and 90.40.060 because while some of the duties have been transferred to the hydraulic engineer thence to the supervisor of water resources not all of such duties prescribed in this chapter have so devolved.

RCW 90.40.040 Appropriation of water--Title to beds and shores.

Whenever said secretary of the interior or other duly authorized officer of the United States shall cause to be let a contract for the construction of any irrigation works or any works for the storage of water for use in irrigation, or any portion or section thereof, for which the withdrawal has been effected as provided in RCW 90.40.030, any authorized officer of the United States, either in the name of the United States or in such name as may be determined by the secretary of the interior, may appropriate, in behalf of the United States, so much of the unappropriated waters of the state as may be required for the project, or projects, for which water has been withdrawn or reserved under RCW 90.40.030, including any and all divisions thereof, theretofore constructed, in whole or in part, by the United States or proposed to be thereafter constructed by the United States, such appropriation to be made, maintained and perfected in the same manner and to the same extent as though such appropriation had been made by a private person, corporation or association, except that the date of priority as to all rights under such appropriation in behalf of the United States shall relate back to the date of the first withdrawal or reservation of the waters so appropriated, and in case of filings on water previously withdrawn under RCW 90.40.030, no payment of fees will be required. Such appropriation by or on behalf of the United States shall inure to the United States, and its successors in interest, in the same

manner and to the same extent as though said appropriation had been made by a private person, corporation or association. The title to the beds and shores of any navigable lake or stream utilized by the construction of any reservoir or other irrigation works created or constructed as a part of such appropriation hereinbefore in this section provided for, shall vest in the United States to the extent necessary for the maintenance, operation and control of such reservoir or other irrigation works.

[1929 c 95 § 1; 1905 c 88 § 4; RRS § 7411.]

RCW 90.40.050 Reservation of needed lands--Procedure.

When the notice provided for in RCW 90.40.030 shall be given to the commissioner of public lands the proper officers of the United States may file with the said commissioner a list of lands (including in the term "lands" as here used, the beds and shores of any lake, river, stream, or other waters) owned by the state, over or upon which the United States may require rights-of-way for canals, ditches or laterals or sites for reservoirs and structures therefor or appurtenant thereto, or such additional rights-of-way and quantity of land as may be required for the operation and maintenance of the completed works for the irrigation project contemplated in such notice, and the filing of such list shall constitute a reservation from the sale or other disposal by the state of such lands so described, which reservation shall, upon the completion of such works and upon the United States by its proper officers filing with the commissioner of public lands of the state a description of such lands by metes and bounds or other definite description, ripen into a grant from the state to the United States. The state, in the disposal of lands granted from the United States to the state, shall reserve for the United States rights-of-way for ditches, canals, laterals, telephone and transmission lines which may be required by the United States for the construction, operation and maintenance of irrigation works.

[1905 c 88 § 5; RRS § 7412.]

Notes:

Reviser's note: See note following RCW 90.40.030.

RCW 90.40.060 Restrictions on sale of state lands within project.

After the receipt by the commissioner of public lands of the notice from the secretary of the interior or other officer of the United States provided for in RCW 90.40.030, no lands belonging to the state, susceptible of irrigation and within the area to be irrigated from the works projected by the United States and specified in such notice shall be sold except in conformity to the classification of farm units by the United States, and the title to such lands shall not pass from the state until the applicant therefor shall have fully complied with the provisions of the laws of the United States and the regulations thereunder concerning the acquisition of the right to use water from such works and shall produce the evidence thereof duly issued: PROVIDED, That the restrictions upon the sale or other disposal by the state of any state lands provided for in this section shall continue for the same periods, respectively, and upon the same conditions, as specified in RCW 90.40.030 for the withdrawal of waters from appropriation: AND

PROVIDED FURTHER, That in case the authorization by the United States for the construction of irrigation works pursuant to RCW 90.40.030 shall be made within the period of three years specified therefor in said section, then the restrictions upon and conditions prescribed for the sale or other disposal of said lands in this section shall continue so long as any such lands shall remain unsold or not disposed of.

[1905 c 88 § 6; RRS § 7413.]

Notes:

Reviser's note: See note following RCW 90.40.030.

RCW 90.40.070 Federal water users' association--Exemption from fees.

Any water users' association which is organized in conformity with the requirements of the United States under said act of congress, and which under its articles of incorporation is authorized to furnish water only to its stockholders, shall be exempt from the payment of any incorporation tax, and from the payment of any annual franchise tax; but shall be required to pay, as preliminary to its incorporation, only a fee of twenty dollars for the filing and recording of its articles of incorporation and the issuance of certificates of incorporation. Whenever, with the consent of the secretary of the interior of the United States, the stockholders of any such association shall adopt any other form of organization to manage the affairs of such reclamation project in connection with which any such water users' association has been organized, such association may dissolve or disincorporate itself by the procedure and subject to the laws relating to the disincorporation of corporations in this state when such dissolution is authorized by a vote of two-thirds of all the stockholders represented at a meeting of the stockholders called for such purpose.

[1919 c 42 § 1; 1905 c 88 § 7; RRS § 7414.]

Notes:

Corporations and associations (nonprofit): Title 24 RCW.

RCW 90.40.080 Federal water users' association--Records by county auditor.

It shall be the duty of the county auditor to provide record books containing printed forms of the articles of incorporation and stock subscriptions to the stock of water users' associations organized in conformity with the requirements of the United States under said act of congress, and to use such books for recording stock subscriptions of such associations; and the charges for the recording thereof shall be made on the basis of the number of words actually written therein and not for the printed form.

[1905 c 88 § 8; RRS § 7415.]

RCW 90.40.090 Permit for Grand Coulee project.

An application filed by the department of ecology or its assignee, the United States Bureau of Reclamation, for a permit to appropriate waters of the Columbia River under chapter

90.03 RCW, for the development of the Grand Coulee project shall be perfected in the same manner and to the same extent as though such appropriation had been made by a private person, corporation or association, but no fees, as provided for in RCW 90.03.470, shall be required.

[1988 c 127 § 83; 1933 ex.s. c 13 § 4; RRS § 7399-1, pocket part.]

Notes:

Severability--1933 ex.s. c 13: "The adjudication of invalidity of any section, clause, or part of a section of this act, shall not impair or otherwise affect the validity of the act as a whole or any part thereof." [1933 ex.s. c 13 § 6; RRS § 7399-2.]

RCW 90.40.100 Columbia Basin Project--Water appropriated pursuant to RCW 90.40.030--Periodic renewal not required.

Any water withdrawn from appropriation pursuant to RCW 90.40.030 associated with the Columbia Basin Project shall continue as withdrawn from appropriation, without need for periodic renewal, until the project is declared completed or abandoned by the United States acting by and through the secretary of the interior or such other duly authorized officer of the United States.

[1987 c 491 § 1.]

**Chapter 90.42 RCW
WATER RESOURCE MANAGEMENT**

Sections

90.42.005	Policy--Findings.
90.42.010	Findings--Intent.
90.42.020	Definitions.
90.42.030	Contracts to finance water conservation projects--Public benefits--Trust water rights.
90.42.040	Trust water rights program--Water right certificate--Notice of creation or modification.
90.42.050	Guidelines governing trust water rights--Submission of guidelines to joint select committee.
90.42.060	Chapter 43.83B or 43.99E RCW not replaced or amended.
90.42.070	Involuntary impairment of existing water rights not authorized.
90.42.080	Trust water rights--Acquisition, donation, exercise, and transfer--Appropriation required for expenditure of funds.
90.42.090	Jurisdictional authorities not altered.
90.42.900	Severability--1991 c 347.

RCW 90.42.005 Policy--Findings.

(1) It is the policy of the state of Washington to recognize and preserve water rights in accordance with RCW 90.03.010.

(2) The legislature finds that:

(a) The state of Washington is faced with a shortage of water with which to meet existing and future needs, particularly during the summer and fall months and in dry years when the demand is greatest;

(b) Consistent with RCW 90.54.180, conservation and water use efficiency programs, including storage, should be the preferred methods of addressing water uses because they can relieve current critical water situations, provide for presently unmet needs, and assist in meeting future water needs. Presently unmet needs or current needs includes the water required to increase the frequency of occurrence of base or minimum flow levels in streams of the state, the water necessary to satisfy existing water rights, or the water necessary to provide full supplies to existing water systems with current supply deficiencies; and

(c) The interests of the state will be served by developing programs and regional water resource plans, in cooperation with local governments, federally recognized tribal governments, appropriate federal agencies, private citizens, and the various water users and water interests in the state, that increase the overall ability to manage the state's waters in order to resolve conflicts and to better satisfy both present and future needs for water.

[1991 c 347 § 1.]

Notes:

Purposes--1991 c 347: "The purposes of this act are to:

(1) Improve the ability of the state to work with the United States, local governments, federally recognized tribal governments, water right holders, water users, and various water interests in water conservation and water use efficiency programs designed to satisfy existing rights, presently unmet needs, and future needs, both instream and out-of-stream;

(2) Establish new incentives, enhance existing incentives, and remove disincentives for efficient water use;

(3) Establish improved means to disseminate information to the public and provide technical assistance regarding ways to improve the efficiency of water use;

(4) Create a trust water rights mechanism for the acquisition of water rights on a voluntary basis to be used to meet presently unmet needs and future needs;

(5) Prohibit the sale of nonconforming plumbing fixtures and require the marking and labeling of fixtures meeting state standards;

(6) Reduce tax disincentives to water conservation, reuse, and improved water use efficiency; and

(7) Add achievement of water conservation as a factor to be considered by water supply utilities in setting water rates." [1991 c 347 § 2.]

RCW 90.42.010 Findings--Intent.

The legislature finds that a need exists to develop and test a means to facilitate the voluntary transfer of water and water rights, including conserved water, to provide water for presently unmet needs and emerging needs. Further, the legislature finds that water conservation activities have the potential of affecting the quantity of return flow waters to which existing water right holders have a right to and rely upon. It is the intent of the legislature that persons holding rights to water, including return flows, not be adversely affected in the implementation of the provisions of this chapter.

[1998 c 245 § 173. Prior: 1993 sp.s. c 4 § 14; 1993 c 98 § 1; 1991 c 347 § 5.]

Notes:

Findings--Grazing lands--1993 sp.s. c 4: See RCW 79.01.2951.

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Department" means the department of ecology.

(2) "Net water savings" means the amount of water that is determined to be conserved and usable within a specified stream reach or reaches for other purposes without impairment or detriment to water rights existing at the time that a water conservation project is undertaken, reducing the ability to deliver water, or reducing the supply of water that otherwise would have been available to other existing water uses.

(3) "Trust water right" means any water right acquired by the state under this chapter for management in the state's trust water rights program.

(4) "Pilot planning areas" means the geographic areas designated under RCW 90.54.045(2).

(5) "Water conservation project" means any project or program that achieves physical or operational improvements that provide for increased water use efficiency in existing systems of diversion, conveyance, application, or use of water under water rights existing on July 28, 1991.

[1991 c 347 § 6.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.030 Contracts to finance water conservation projects--Public benefits--Trust water rights.

(1) For purposes of this chapter, the state may enter into contracts to provide moneys to assist in the financing of water conservation projects. In consideration for the financial assistance provided, the state shall obtain public benefits defined in guidelines developed under RCW 90.42.050.

(2) If the public benefits to be obtained require conveyance or modification of a water right, the recipient of funds shall convey to the state the recipient's interest in that part of the water right or claim constituting all or a portion of the resulting net water savings for deposit in the trust water rights program. The amount to be conveyed shall be finitely determined by the parties, in accordance with the guidelines developed under RCW 90.42.050, before the expenditure of state funds. Conveyance may consist of complete transfer, lease contracts, or other legally binding agreements. When negotiating for the acquisition of conserved water or net water savings, or a portion thereof, the state may require evidence of a valid water right.

(3) As part of the contract, the water right holder and the state shall specify the process to determine the amount of water the water right holder would continue to be entitled to once the water conservation project is in place.

(4) The state shall cooperate fully with the United States in the implementation of this chapter. Trust water rights may be acquired through expenditure of funds provided by the United States and shall be treated in the same manner as trust water rights resulting from the expenditure of state funds.

(5) If water is proposed to be acquired by or conveyed to the state as a trust water right by an irrigation district, evidence of the district's authority to represent the water right holders shall be submitted to and for the satisfaction of the department.

(6) The state shall not contract with any person to acquire a water right served by an irrigation district without the approval of the board of directors of the irrigation district. Disapproval by a board shall be factually based on probable adverse effects on the ability of the district to deliver water to other members or on maintenance of the financial integrity of the district.

[1993 c 98 § 2; 1991 c 347 § 7.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.040 Trust water rights program--Water right certificate--Notice of creation or modification.

(1) All trust water rights acquired by the state shall be placed in the state trust water rights program to be managed by the department. Trust water rights acquired by the state shall be held or authorized for use by the department for instream flows, irrigation, municipal, or other beneficial uses consistent with applicable regional plans for pilot planning areas, or to resolve critical water supply problems. To the extent practicable and subject to legislative appropriation, trust water rights acquired in an area with an approved watershed plan developed under chapter 90.82 RCW shall be consistent with that plan if the plan calls for such acquisition.

(2) The department shall issue a water right certificate in the name of the state of Washington for each permanent trust water right conveyed to the state indicating the reach or reaches of the stream, the quantity, and the use or uses to which it may be applied. A superseding certificate shall be issued that specifies the amount of water the water right holder would continue to be entitled to as a result of the water conservation project. The superseding certificate shall retain the same priority date as the original right. For nonpermanent conveyances, the department shall issue certificates or such other instruments as are necessary to reflect the changes in purpose or place of use or point of diversion or withdrawal.

(3) A trust water right retains the same priority date as the water right from which it originated, but as between them the trust right shall be deemed to be inferior in priority unless otherwise specified by an agreement between the state and the party holding the original right.

(4) Exercise of a trust water right may be authorized only if the department first determines that neither water rights existing at the time the trust water right is established, nor the public interest will be impaired. If impairment becomes apparent during the time a trust water right is being exercised, the department shall cease or modify the use of the trust water right to eliminate the impairment.

(5) Before any trust water right is created or modified, the department shall, at a minimum, require that a notice be published in a newspaper of general circulation published in the county or counties in which the storage, diversion, and use are to be made, and in other newspapers as the department determines is necessary, once a week for two consecutive weeks.

At the same time the department shall send a notice containing pertinent information to all appropriate state agencies, potentially affected local governments and federally recognized tribal governments, and other interested parties.

(6) RCW 90.14.140 through 90.14.230 have no applicability to trust water rights held by the department under this chapter or exercised under this section.

(7) RCW 90.03.380 has no applicability to trust water rights acquired by the state through the funding of water conservation projects.

(8) Subsections (4) and (5) of this section do not apply to a trust water right resulting from a donation for instream flows described in RCW 90.42.080(1)(b) or to a trust water right leased under RCW 90.42.080(8) if the period of the lease does not exceed five years. However, the department shall provide the notice described in subsection (5) of this section the first time the trust water right resulting from the donation is exercised.

[2001 c 237 § 30; 1993 c 98 § 3; 1991 c 347 § 8.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.050 Guidelines governing trust water rights--Submission of guidelines to joint select committee.

The department, in cooperation with federally recognized Indian tribes, local governments, state agencies, and other interested parties, shall establish guidelines by July 1, 1992, governing the acquisition, administration, and management of trust water rights. The guidelines shall address at a minimum the following:

(1) Methods for determining the net water savings resulting from water conservation projects or programs carried out in accordance with this chapter, and other factors to be considered in determining the quantity or value of water available for potential designation as a trust water right;

(2) Criteria for determining the portion of net water savings to be conveyed to the state under this chapter;

(3) Criteria for prioritizing water conservation projects;

(4) A description of potential public benefits that will affect consideration for state financial assistance in RCW 90.42.030;

(5) Procedures for providing notification to potentially interested parties;

(6) Criteria for the assignment of uses of trust water rights acquired in areas of the state not addressed in a regional water resource plan or critical area agreement; and

(7) Contracting procedures and other procedures not specifically addressed in this section.

These guidelines shall be submitted to the joint select committee on water resource policy before adoption.

[1991 c 347 § 9.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.060 Chapter 43.83B or 43.99E RCW not replaced or amended.

The policies and purposes of this chapter shall not be construed as replacing or amending the policies or the purposes for which funds available under chapter 43.83B or 43.99E RCW may be used.

[1991 c 347 § 10.]

Notes:

Purposes--1991 c 347: See notes following RCW 90.42.005.

RCW 90.42.070 Involuntary impairment of existing water rights not authorized.

Nothing in this chapter authorizes the involuntary impairment of any existing water rights.

[1991 c 347 § 11.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.080 Trust water rights--Acquisition, donation, exercise, and transfer--Appropriation required for expenditure of funds.

(1)(a) The state may acquire all or portions of existing water rights, by purchase, gift, or other appropriate means other than by condemnation, from any person or entity or combination of persons or entities. Once acquired, such rights are trust water rights. A water right acquired by the state that is expressly conditioned to limit its use to instream purposes shall be administered as a trust water right in compliance with that condition.

(b) If an aquatic species is listed as threatened or endangered under federal law for a body of water, or is listed as depressed or threatened by reason of inadequate stream flow under state law, and the holder of a right to water from the body of water chooses to donate all or a portion of the person's water right to the trust water system to assist in providing those instream flows on a temporary or permanent basis, the department shall accept the donation on such terms as the person may prescribe as long as the donation satisfies the requirements of subsection (4) of this section and the other applicable requirements of this chapter and the terms prescribed are relevant and material to protecting any interest in the water right retained by the donor. Once accepted, such rights are trust water rights within the conditions prescribed by the donor.

(2) The department may enter into leases, contracts, or such other arrangements with other persons or entities as appropriate, to ensure that trust water rights acquired in accordance with this chapter may be exercised to the fullest possible extent.

(3) Trust water rights may be acquired by the state on a temporary or permanent basis.

(4) A water right donated under subsection (1)(b) of this section shall not exceed the extent to which the water right was exercised during the five years before the donation nor may the total of any portion of the water right remaining with the donor plus the donated portion of

the water right exceed the extent to which the water right was exercised during the five years before the donation. A water right holder who believes his or her water right has been impaired by a trust water right donated under subsection (1)(b) of this section may request that the department review the impairment claim. If the department determines that exercising the trust water right resulting from the donation or exercising a portion of that trust water right donated under subsection (1)(b) of this section is impairing existing water rights in violation of RCW 90.42.070, the trust water right shall be altered by the department to eliminate the impairment. Any decision of the department to alter or not to alter a trust water right donated under subsection (1)(b) of this section is appealable to the pollution control hearings board under RCW 43.21B.230. A donated water right's status as a trust water right under this subsection is not evidence of the validity or quantity of the water right.

(5) The provisions of RCW 90.03.380 and 90.03.390 do not apply to donations for instream flows described in subsection (1)(b) of this section, but do apply to other transfers of water rights under this section.

(6) No funds may be expended for the purchase of water rights by the state pursuant to this section unless specifically appropriated for this purpose by the legislature.

(7) Any water right conveyed to the trust water right system as a gift that is expressly conditioned to limit its use to instream purposes shall be managed by the department for public purposes to ensure that it qualifies as a gift that is deductible for federal income taxation purposes for the person or entity conveying the water right.

(8) If the department acquires a trust water right by lease in an area in which a drought order has been issued under RCW 43.83B.405 and is in effect at the time the department leases the water right, the amount of the trust water right shall not exceed the extent to which the water right was exercised during the five years before the acquisition was made nor may the total of any portion of the water right remaining with the original water right holder plus the portion of the water right leased by the department exceed the extent to which the water right was exercised during the five years before the acquisition. A water right holder who believes his or her water right has been impaired by a trust water right leased under this subsection may request that the department review the impairment claim. If the department determines that exercising the trust water right resulting from the leasing or exercising [of] a portion of that trust water right leased under this subsection is impairing existing water rights in violation of RCW 90.42.070, the trust water right shall be altered by the department to eliminate the impairment. Any decision of the department to alter or not to alter a trust water right leased under this subsection is appealable to the pollution control hearings board under RCW 43.21B.230. The department's leasing of a trust water right under this subsection is not evidence of the validity or quantity of the water right.

(9) For a water right donated to or acquired by the trust water rights program on a temporary basis, the full quantity of water diverted or withdrawn to exercise the right before the donation or acquisition shall be placed in the trust water rights program and shall revert to the donor or person from whom it was acquired when the trust period ends.

[2001 c 237 § 31; 1993 c 98 § 4; 1991 c 347 § 12.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.090 Jurisdictional authorities not altered.

It is the intent of the legislature that jurisdictional authorities that exist in law not be expanded, diminished, or altered in any manner whatsoever by this chapter.

[1991 c 347 § 13.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

RCW 90.42.900 Severability--1991 c 347.

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

[1991 c 347 § 30.]

**Chapter 90.44 RCW
REGULATION OF PUBLIC GROUND WATERS**

Sections

90.44.020	Purpose of chapter.
90.44.030	Chapter not to affect surface water rights.
90.44.035	Definitions.
90.44.040	Public ground waters subject to appropriation.
90.44.050	Permit to withdraw.
90.44.055	Applications for water right or amendment--Consideration of water impoundment or other resource management technique.
90.44.060	Laws governing withdrawal.
90.44.062	Use of reclaimed water by wastewater treatment facility--Permit requirements inapplicable.
90.44.070	Limitations on granting permit.
90.44.080	Certificate--Showing required.
90.44.090	Certificate of vested rights.
90.44.100	Amendment to permit or certificate--Replacement or new additional wells.
90.44.105	Amendment to permit or certificate--Consolidation of rights for exempt wells.
90.44.110	Waste of water prohibited--Exceptions.
90.44.120	Penalty for waste or unauthorized use of water.
90.44.130	Priorities as between appropriators--Department in charge of ground water withdrawals--Establishment and modification of ground water areas and depth zones--Declarations by claimant of artificially stored water.
90.44.180	Hearing to adjust supply to current needs.
90.44.200	Water supervisors--Duties--Compensation.
90.44.220	Proceedings to determine rights to water.
90.44.230	Effect of findings and judgment.
90.44.250	Investigations--Reports of appropriators.

90.44.400	Ground water management areas--Purpose--Standards--Identification--Designation.
90.44.410	Requirements for ground water management programs--Review of programs.
90.44.420	Ground water management programs--Consideration by department of ecology--Public hearing--Findings--Adoption of regulations, ordinances, and programs.
90.44.430	Ground water management programs--Guidance to local governments and certain departments.
90.44.440	Existing rights not affected.
90.44.445	Acreage expansion program--Authorization--Certification.
90.44.450	Metering or measuring ground water withdrawals--Reports.
90.44.460	Reservoir permits.
90.44.500	Civil penalties.

Notes:

Aquifer protection areas: Chapter 36.36 RCW.

RCW 90.44.020 Purpose of chapter.

This chapter regulating and controlling ground waters of the state of Washington shall be supplemental to chapter 90.03 RCW, which regulates the surface waters of the state, and is enacted for the purpose of extending the application of such surface water statutes to the appropriation and beneficial use of ground waters within the state.

[1945 c 263 § 1; Rem. Supp. 1945 § 7400-1.]

RCW 90.44.030 Chapter not to affect surface water rights.

The rights to appropriate the surface waters of the state and the rights acquired by the appropriation and use of surface waters shall not be affected or impaired by any of the provisions of this supplementary chapter and, to the extent that any underground water is part of or tributary to the source of any surface stream or lake, or that the withdrawal of ground water may affect the flow of any spring, water course, lake, or other body of surface water, the right of an appropriator and owner of surface water shall be superior to any subsequent right hereby authorized to be acquired in or to ground water.

[1945 c 263 § 2; Rem. Supp. 1945 § 7400-2.]

RCW 90.44.035 Definitions.

For purposes of this chapter:

- (1) "Department" means the department of ecology;
- (2) "Director" means the director of ecology;
- (3) "Ground waters" means all waters that exist beneath the land surface or beneath the bed of any stream, lake or reservoir, or other body of surface water within the boundaries of this state, whatever may be the geological formation or structure in which such water stands or flows, percolates or otherwise moves. There is a recognized distinction between natural ground water and artificially stored ground water;

(4) "Natural ground water" means water that exists in underground storage owing wholly to natural processes;

(5) "Artificially stored ground water" means water that is made available in underground storage artificially, either intentionally, or incidentally to irrigation and that otherwise would have been dissipated by natural processes; and

(6) "Underground artificial storage and recovery project" means any project in which it is intended to artificially store water in the ground through injection, surface spreading and infiltration, or other department-approved method, and to make subsequent use of the stored water. However, (a) this subsection does not apply to irrigation return flow, or to operational and seepage losses that occur during the irrigation of land, or to water that is artificially stored due to the construction, operation, or maintenance of an irrigation district project, or to projects involving water reclaimed in accordance with chapter 90.46 RCW; and (b) RCW 90.44.130 applies to those instances of claimed artificial recharge occurring due to the construction, operation, or maintenance of an irrigation district project or operational and seepage losses that occur during the irrigation of land, as well as other forms of claimed artificial recharge already existing at the time a ground water subarea is established.

[2000 c 98 § 2; 1987 c 109 § 107; 1973 c 94 § 2; 1945 c 263 § 3; RRS § 7400-3. Formerly RCW 90.44.010.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Purpose--1973 c 94: "It is the purpose of this 1973 amendatory act to state as well as reaffirm the intent of the legislature that "ground waters," as defined in chapter 263, Laws of 1945, means all waters within the state existing beneath the land surface, and to remove any possible ambiguity which may exist as a result of the dissenting opinion in *State v. Ponten*, 77 Wn.2d 463 (1969), or otherwise, with regard to the meaning of "ground waters" in the present wording of RCW 90.44.035. The definition set forth in section 2 of this 1973 amendatory act accords with the interpretation given by all of the various administrative agencies having responsibility for administration of the act since its enactment in 1945." [1973 c 94 § 1.] This applies to the amendment to RCW 90.44.035 by 1973 c 94 § 2.

RCW 90.44.040 Public ground waters subject to appropriation.

Subject to existing rights, all natural ground waters of the state as defined in RCW 90.44.035, also all artificial ground waters that have been abandoned or forfeited, are hereby declared to be public ground waters and to belong to the public and to be subject to appropriation for beneficial use under the terms of this chapter and not otherwise.

[1945 c 263 § 4; Rem. Supp. 1945 § 7400-4.]

RCW 90.44.050 Permit to withdraw.

After June 6, 1945, no withdrawal of public ground waters of the state shall be begun, nor shall any well or other works for such withdrawal be constructed, unless an application to appropriate such waters has been made to the department and a permit has been granted by it as herein provided: EXCEPT, HOWEVER, That any withdrawal of public ground waters for

stock-watering purposes, or for the watering of a lawn or of a noncommercial garden not exceeding one-half acre in area, or for single or group domestic uses in an amount not exceeding five thousand gallons a day, or for an industrial purpose in an amount not exceeding five thousand gallons a day, is and shall be exempt from the provisions of this section, but, to the extent that it is regularly used beneficially, shall be entitled to a right equal to that established by a permit issued under the provisions of this chapter: PROVIDED, HOWEVER, That the department from time to time may require the person or agency making any such small withdrawal to furnish information as to the means for and the quantity of that withdrawal: PROVIDED, FURTHER, That at the option of the party making withdrawals of ground waters of the state not exceeding five thousand gallons per day, applications under this section or declarations under RCW 90.44.090 may be filed and permits and certificates obtained in the same manner and under the same requirements as is in this chapter provided in the case of withdrawals in excess of five thousand gallons a day.

[1987 c 109 § 108; 1947 c 122 § 1; 1945 c 263 § 5; Rem. Supp. 1947 § 7400-5.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.055 Applications for water right or amendment--Consideration of water impoundment or other resource management technique.

The department shall, when evaluating an application for a water right or an amendment filed pursuant to RCW 90.44.050 or 90.44.100 that includes provision for any water impoundment or other resource management technique, take into consideration the benefits and costs, including environmental effects, of any water impoundment or other resource management technique that is included as a component of the application. The department's consideration shall extend to any increased water supply that results from the impoundment or other resource management technique, including but not limited to any recharge of ground water that may occur, as a means of making water available or otherwise offsetting the impact of the withdrawal of ground water proposed in the application for the water right or amendment in the same water resource inventory area. Provision for an impoundment or other resource management technique in an application shall be made solely at the discretion of the applicant and shall not be made by the department as a condition for approving an application that does not include such provision.

This section does not lessen, enlarge, or modify the rights of any riparian owner, or any existing water right acquired by appropriation or otherwise.

[1997 c 360 § 3; 1996 c 306 § 2.]

Notes:

Findings--Purpose--1997 c 360: See note following RCW 90.03.255.

RCW 90.44.060 Laws governing withdrawal.

Applications for permits for appropriation of underground water shall be made in the

same form and manner provided in RCW 90.03.250 through 90.03.340, as amended, the provisions of which sections are hereby extended to govern and to apply to ground water, or ground water right certificates and to all permits that shall be issued pursuant to such applications, and the rights to the withdrawal of ground water acquired thereby shall be governed by RCW 90.03.250 through 90.03.340, inclusive: PROVIDED, That each application to withdraw public ground water by means of a well or wells shall set forth the following additional information: (1) the name and post office address of the applicant; (2) the name and post office address of the owner of the land on which such well or wells or works will be located; (3) the location of the proposed well or wells or other works for the proposed withdrawal; (4) the ground water area, sub-area, or zone from which withdrawal is proposed, provided the department has designated such area, sub-area, or zone in accord with RCW 90.44.130; (5) the amount of water proposed to be withdrawn, in gallons a minute and in acre feet a year, or millions of gallons a year; (6) the depth and type of construction proposed for the well or wells or other works: AND PROVIDED FURTHER, That any permit issued pursuant to an application for constructing a well or wells to withdraw public ground water may specify an approved type and manner of construction for the purposes of preventing waste of said public waters and of conserving their head.

[1987 c 109 § 109; 1945 c 263 § 6; Rem. Supp. 1945 § 7400-6.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.062 Use of reclaimed water by wastewater treatment facility--Permit requirements inapplicable.

The permit requirements of RCW 90.44.060 do not apply to the use of reclaimed water by the owner of a wastewater treatment facility under the provisions of RCW 90.46.120 and do not apply to the use of agricultural industrial process water as provided under RCW 90.46.150.

[2001 c 69 § 7; 1997 c 444 § 3.]

NOTES:

Severability--1997 c 444: See note following RCW 90.46.010.

RCW 90.44.070 Limitations on granting permit.

No permit shall be granted for the development or withdrawal of public ground waters beyond the capacity of the underground bed or formation in the given basin, district, or locality to yield such water within a reasonable or feasible pumping lift in case of pumping developments, or within a reasonable or feasible reduction of pressure in the case of artesian developments. The department shall have the power to determine whether the granting of any such permit will injure or damage any vested or existing right or rights under prior permits and may in addition to the records of the department, require further evidence, proof, and testimony before granting or denying any such permits.

[1987 c 109 § 110; 1945 c 263 § 7; Rem. Supp. 1945 § 7400-7.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.080 Certificate--Showing required.

Upon a showing to the department that construction has been completed in compliance with the terms of any permit issued under the provisions of this chapter, it shall be the duty of the department to issue to the permittee a certificate of ground water right stating that the appropriation has been perfected under such permit: PROVIDED, HOWEVER, That such showing shall include the following information: (1) the location of each well or other means of withdrawal constructed under the permit, both with respect to official land surveys and in terms of distance and direction to any preexisting well or wells or works constructed under an earlier permit or approved declaration of a vested right, provided the distance to such pre-existing well or works is not more than a quarter of a mile; (2) the depth and diameter of each well or the depth and general specifications of any other works constructed under the terms of the permit; (3) the thickness in feet and the physical character of each bed, stratum, or formation penetrated by each well; (4) the length and position, in feet below the land surface, and the commercial specifications of all casing, also of each screen or perforated zone in the casing of each well constructed; (5) the tested capacity of each well in gallons a minute, as determined by measuring the discharge of the pump or pumps after continuous operation for at least four hours or, in the case of a flowing well, by measuring the natural flow at the land surface; (6) for each nonflowing well, the depth to the static ground water level as measured in feet below the land surface immediately before the well-capacity test herein provided, also the draw-down of the water level, in feet, at the end of said well-capacity test; (7) for each flowing well, the shut-in pressure measured in feet above the land surface or in pounds per square inch at the land surface; and (8) such additional factual information as reasonably may be required by the department to establish compliance with the terms of the permit and with the provisions of this chapter.

The well driller or other constructor of works for the withdrawal of public ground waters shall be obligated to furnish the permittee a certified record of the factual information necessary to show compliance with the provisions of this section.

[1987 c 109 § 111; 1945 c 263 § 8; Rem. Supp. 1945 § 7400-8.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.090 Certificate of vested rights.

Any person, firm or corporation claiming a vested right to withdraw public ground waters of the state by virtue of prior beneficial use of such water shall, within three years after June 6,

1945, be entitled to receive from the department a certificate of ground water right to that effect: PROVIDED, That the issuance by the department of any such certificate of vested right shall be contingent on a declaration by the claimant in a form prescribed by the department, which declaration shall set forth: (1) the beneficial use for which such withdrawal has been made; (2) the date or approximate date of the earliest beneficial use of the water so withdrawn, and the continuity of such beneficial use; (3) the amount of water claimed; (4) if the beneficial use has been for irrigation, the description of the land to which such water has been applied and the name of the owner thereof; and (5) so far as it may be available, descriptive information concerning each well or other works for the withdrawal of public ground water, as required of original permittees under the provisions of RCW 90.44.080: PROVIDED, HOWEVER, That in case of failure to comply with the provisions of this section within the three years allotted, the claimant may apply to the department for a reasonable extension of time, which shall not exceed two additional years and which shall be granted only upon a showing of good cause for such failure.

Each such declaration shall be certified, either on the basis of the personal knowledge of the declarant or on the basis of information and belief. With respect to each such declaration there shall be publication, and findings in the same manner as provided in RCW 90.44.060 in the case of an original application to appropriate water. If the department's findings sustain the declaration, the department shall approve said declaration, which then shall be recorded at length with the department and may also be recorded in the office of the county auditor of the county within which the claimed withdrawal and beneficial use of public ground water have been made. When duly approved and recorded as herein provided, each such declaration or copies thereof shall have the same force and effect as an original permit granted under the provisions of RCW 90.44.060, with a priority as of the date of the earliest beneficial use of the water.

Declarations heretofore filed with the department in substantial compliance with the provisions of this section shall have the same force and effect as if filed after June 6, 1945.

The same fees shall be collected by the department in the case of applications for the issuance of certificates of vested rights, as are required to be collected in the case of application for permits for withdrawal of ground waters and for the issuance of certificates of ground water withdrawal rights under this chapter.

[1987 c 109 § 112; 1947 c 122 § 2; 1945 c 263 § 9; Rem. Supp. 1947 § 7400-9.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.100 Amendment to permit or certificate--Replacement or new additional wells.

(1) After an application to, and upon the issuance by the department of an amendment to the appropriate permit or certificate of ground water right, the holder of a valid right to withdraw public ground waters may, without losing the holder's priority of right, construct wells or other

means of withdrawal at a new location in substitution for or in addition to those at the original location, or the holder may change the manner or the place of use of the water.

(2) An amendment to construct replacement or a new additional well or wells at a location outside of the location of the original well or wells or to change the manner or place of use of the water shall be issued only after publication of notice of the application and findings as prescribed in the case of an original application. Such amendment shall be issued by the department only on the conditions that: (a) The additional or replacement well or wells shall tap the same body of public ground water as the original well or wells; (b) where a replacement well or wells is approved, the use of the original well or wells shall be discontinued and the original well or wells shall be properly decommissioned as required under chapter 18.104 RCW; (c) where an additional well or wells is constructed, the original well or wells may continue to be used, but the combined total withdrawal from the original and additional well or wells shall not enlarge the right conveyed by the original permit or certificate; and (d) other existing rights shall not be impaired. The department may specify an approved manner of construction and shall require a showing of compliance with the terms of the amendment, as provided in RCW 90.44.080 in the case of an original permit.

(3) The construction of a replacement or new additional well or wells at the location of the original well or wells shall be allowed without application to the department for an amendment. However, the following apply to such a replacement or new additional well: (a) The well shall tap the same body of public ground water as the original well or wells; (b) if a replacement well is constructed, the use of the original well or wells shall be discontinued and the original well or wells shall be properly decommissioned as required under chapter 18.104 RCW; (c) if a new additional well is constructed, the original well or wells may continue to be used, but the combined total withdrawal from the original and additional well or wells shall not enlarge the right conveyed by the original water use permit or certificate; (d) the construction and use of the well shall not interfere with or impair water rights with an earlier date of priority than the water right or rights for the original well or wells; (e) the replacement or additional well shall be located no closer than the original well to a well it might interfere with; (f) the department may specify an approved manner of construction of the well; and (g) the department shall require a showing of compliance with the conditions of this subsection (3).

(4) As used in this section, the "location of the original well or wells" is the area described as the point of withdrawal in the original public notice published for the application for the water right for the well.

[1997 c 316 § 2; 1987 c 109 § 113; 1945 c 263 § 10; Rem. Supp. 1945 § 7400-10.]

Notes:

Intent--1997 c 316: "The legislature intends that the holder of a valid permit or certificate of ground water right be permitted by the department of ecology to amend a valid permit or certificate to allow full and complete development of the valid right by the construction of replacement or additional wells at the original location or new locations." [1997 c 316 § 1.]

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.105 Amendment to permit or certificate--Consolidation of rights for exempt wells.

Upon the issuance by the department of an amendment to the appropriate permit or certificate of ground water right, the holder of a valid right to withdraw public ground waters may consolidate that right with a ground water right exempt from the permit requirement under RCW 90.44.050, without affecting the priority of either of the water rights being consolidated. Such a consolidation amendment shall be issued only after publication of a notice of the application, a comment period, and a determination made by the department, in lieu of meeting the conditions required for an amendment under RCW 90.44.100, that: (1) The exempt well taps the same body of public ground water as the well to which the water right of the exempt well is to be consolidated; (2) use of the exempt well shall be discontinued upon approval of the consolidation amendment to the permit or certificate; (3) legally enforceable agreements have been entered to prohibit the construction of another exempt well to serve the area previously served by the exempt well to be discontinued, and such agreements are binding upon subsequent owners of the land through appropriate binding limitations on the title to the land; (4) the exempt well or wells the use of which is to be discontinued will be properly decommissioned in accordance with chapter 18.104 RCW and the rules of the department; and (5) other existing rights, including ground and surface water rights and minimum stream flows adopted by rule, shall not be impaired. The notice shall be published by the applicant in a newspaper of general circulation in the county or counties in which the wells for the rights to be consolidated are located once a week for two consecutive weeks. The applicant shall provide evidence of the publication of the notice to the department. The comment period shall be for thirty days beginning on the date the second notice is published.

The amount of the water to be added to the holder's permit or certificate upon discontinuance of the exempt well shall be the average withdrawal from the well, in gallons per day, for the most recent five-year period preceding the date of the application, except that the amount shall not be less than eight hundred gallons per day for each residential connection or such alternative minimum amount as may be established by the department in consultation with the department of health, and shall not exceed five thousand gallons per day. The department shall presume that an amount identified by the applicant as being the average withdrawal from the well during the most recent five-year period is accurate if the applicant establishes that the amount identified for the use or uses of water from the exempt well is consistent with the average amount of water used for similar use or uses in the general area in which the exempt well is located. The department shall develop, in consultation with the department of health, a schedule of average household and small-area landscaping water usages in various regions of the state to aid the department and applicants in identifying average amounts used for these purposes. The presumption does not apply if the department finds credible evidence of nonuse of the well during the required period or credible evidence that the use of water from the exempt well or the intensity of the use of the land supported by water from the exempt well is substantially different than such uses in the general area in which the exempt well is located. The department shall also accord a presumption in favor of approval of such consolidation if the

requirements of this subsection are met and the discontinuance of the exempt well is consistent with an adopted coordinated water system plan under chapter 70.116 RCW, an adopted comprehensive land use plan under chapter 36.70A RCW, or other comprehensive watershed management plan applicable to the area containing an objective of decreasing the number of existing and newly developed small ground water withdrawal wells. The department shall provide a priority to reviewing and deciding upon applications subject to this subsection, and shall make its decision within sixty days of the end of the comment period following publication of the notice by the applicant or within sixty days of the date on which compliance with the state environmental policy act, chapter 43.21C RCW, is completed, whichever is later. The applicant and the department may by prior mutual agreement extend the time for making a decision.

[1997 c 446 § 1.]

RCW 90.44.110 Waste of water prohibited--Exceptions.

No public ground waters that have been withdrawn shall be wasted without economical beneficial use. The department shall require all wells producing waters which contaminate other waters to be plugged or capped. The department shall also require all flowing wells to be so capped or equipped with valves that the flow of water can be completely stopped when the wells are not in use under the terms of their respective permits or approved declarations of vested rights. Likewise, the department shall also require both flowing and nonflowing wells to be so constructed and maintained as to prevent the waste of public ground waters through leaky casings, pipes, fittings, valves, or pumps--either above or below the land surface: PROVIDED, HOWEVER, That the withdrawal of reasonable quantities of public ground water in connection with the construction, development, testing, or repair of a well shall not be construed as waste; also, that the inadvertent loss of such water owing to breakage of a pump, valve, pipe, or fitting shall not be construed as waste if reasonable diligence is shown by the permittee in effecting the necessary repair.

In the issuance of an original permit, or of an amendment to an original permit or certificate of vested right to withdraw and appropriate public ground waters under the provisions of this chapter, the department may, as in his judgment is necessary, specify for the proposed well or wells or other works a manner of construction adequate to accomplish the provisions of this section.

[1987 c 109 § 114; 1949 c 63 § 1; 1945 c 263 § 11; Rem. Supp. 1949 § 7400-11.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.120 Penalty for waste or unauthorized use of water.

The unauthorized use of ground water to which another person is entitled, or the wilful or negligent waste of ground water, or the failure, when required by the department, to cap flowing

wells or equip the same with valves, fittings, or casings to prevent waste of ground waters, or to cap or plug wells producing waters which contaminate other waters, shall be a misdemeanor.

[1987 c 109 § 115; 1949 c 63 § 2; 1947 c 122 § 3; Rem. Supp. 1949 § 7400-11A.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.130 Priorities as between appropriators--Department in charge of ground water withdrawals--Establishment and modification of ground water areas and depth zones--Declarations by claimant of artificially stored water.

As between appropriators of public ground water, the prior appropriator shall as against subsequent appropriators from the same ground water body be entitled to the preferred use of such ground water to the extent of his appropriation and beneficial use, and shall enjoy the right to have any withdrawals by a subsequent appropriator of ground water limited to an amount that will maintain and provide a safe sustaining yield in the amount of the prior appropriation. The department shall have jurisdiction over the withdrawals of ground water and shall administer the ground water rights under the principle just set forth, and it shall have the jurisdiction to limit withdrawals by appropriators of ground water so as to enforce the maintenance of a safe sustaining yield from the ground water body. For this purpose, the department shall have authority and it shall be its duty from time to time, as adequate factual data become available, to designate ground water areas or sub-areas, to designate separate depth zones within any such area or sub-area, or to modify the boundaries of such existing area, or sub-area, or zones to the end that the withdrawals therefrom may be administratively controlled as prescribed in RCW 90.44.180 in order that overdraft of public ground waters may be prevented so far as is feasible. Each such area or zone shall, as nearly as known facts permit, be so designated as to enclose a single and distinct body of public ground water. Each such sub-area may be so designated as to enclose all or any part of a distinct body of public ground water, as the department deems will most effectively accomplish the purposes of this chapter.

Designation of, or modification of the boundaries of such a ground water area, sub-area, or zone may be proposed by the department on its own motion or by petition to the department signed by at least fifty or one-fourth, whichever is the lesser number, of the users of ground water in a proposed ground water area, sub-area, or zone. Before any proposed ground water area, sub-area, or zone shall be designated, or before the boundaries or any existing ground water area, sub-area, or zone shall be modified the department shall publish a notice setting forth: (1) In terms of the appropriate legal subdivisions a description of all lands enclosed within the proposed area, sub-area, or zone, or within the area, sub-area, or zone whose boundaries are proposed to be modified; (2) the object of the proposed designation or modification of boundaries; and (3) the day and hour, and the place where written objections may be submitted and heard. Such notice shall be published in three consecutive weekly issues of a newspaper of general circulation in the county or counties containing all or the greater portion of the lands

involved, and the newspaper of publication shall be selected by the department. Publication as just prescribed shall be construed as sufficient notice to the landowners and water users concerned.

Objections having been heard as herein provided, the department shall make and file in its office written findings of fact with respect to the proposed designation or modification and, if the findings are in the affirmative, shall also enter a written order designating the ground water area, or sub-area, or zone or modifying the boundaries of the existing area, sub-area, or zone. Such findings and order shall also be published substantially in the manner herein prescribed for notice of hearing, and when so published shall be final and conclusive unless an appeal therefrom is taken within the period and in the manner prescribed by RCW 43.21B.310. Publication of such findings and order shall give force and effect to the remaining provisions of this section and to the provisions of RCW 90.44.180, with respect to the particular area, sub-area, or zone.

Priorities of right to withdraw public ground water shall be established separately for each ground water area, sub-area, or zone and, as between such rights, the first in time shall be the superior in right. The priority of the right acquired under a certificate of ground water right shall be the date of filing of the original application for a withdrawal with the department, or the date or approximate date of the earliest beneficial use of water as set forth in a certificate of a vested ground water right, under the provisions of RCW 90.44.090.

Within ninety days after the designation of a ground water area, sub-area or zone as herein provided, any person, firm or corporation then claiming to be the owner of artificially stored ground water within such area, sub-area, or zone shall file a certified declaration to that effect with the department on a form prescribed by the department. Such declaration shall cover: (1) The location and description of the works by whose operation such artificial ground water storage is purported to have been created, and the name or names of the owner or owners thereof; (2) a description of the lands purported to be underlain by such artificially stored ground water, and the name or names of the owner or owners thereof; (3) the amount of such water claimed; (4) the date or approximate date of the earliest artificial storage; (5) evidence competent to show that the water claimed is in fact water that would have been dissipated naturally except for artificial improvements by the claimant; and (6) such additional factual information as reasonably may be required by the department. If any of the purported artificially stored ground water has been or then is being withdrawn, the claimant also shall file (1) the declarations which this chapter requires of claimants to a vested right to withdraw public ground waters, and (2) evidence competent to show that none of the water withdrawn under those declarations is in fact public ground water from the area, sub-area, or zone concerned: PROVIDED, HOWEVER, That in case of failure to file a declaration within the ninety-day period herein provided, the claimant may apply to the department for a reasonable extension of time, which shall not exceed two additional years and which shall be granted only upon a showing of good cause for such failure.

Following publication of the declaration and findings--as in the case of an original application, permit, or certificate of right to appropriate public ground waters--the department shall accept or reject such declaration or declarations with respect to ownership or withdrawal of

artificially stored ground water. Acceptance of such declaration or declarations by the department shall convey to the declarant no right to withdraw public ground waters from the particular area, sub-area, or zone, nor to impair existing or subsequent rights to such public waters.

Any person, firm or corporation hereafter claiming to be the owner of ground water within a designated ground water area, sub-area, or zone by virtue of its artificial storage subsequent to such designation shall, within three years following the earliest artificial storage file a declaration of claim with the department, as herein prescribed for claims based on artificial storage prior to such designation: PROVIDED, HOWEVER, That in case of such failure the claimant may apply to the department for a reasonable extension of time, which shall not exceed two additional years and which shall be granted upon a showing of good cause for such failure.

Any person, firm or corporation hereafter withdrawing ground water claimed to be owned by virtue of artificial storage subsequent to designation of the relevant ground water area, sub-area, or zone shall, within ninety days following the earliest such withdrawal, file with the department the declarations required by this chapter with respect to withdrawals of public ground water.

[1987 c 109 § 116; 1947 c 122 § 4; 1945 c 263 § 12; Rem. Supp. 1947 § 7400-12. Formerly RCW 90.44.130 through 90.44.170.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.180 Hearing to adjust supply to current needs.

At any time the department may hold a hearing on its own motion, and shall hold a hearing upon petition of at least fifty or one-fourth, whichever is the lesser number, of the holders of valid rights to withdraw public ground waters from any designated ground water area, sub-area, or zone, to determine whether the water supply in such area, sub-area, or zone is adequate for the current needs of all such holders. Notice of any such hearing, and the findings and order resulting therefrom shall be published in the manner prescribed in RCW 90.44.130 with respect to the designation or modification of a ground water area, or sub-area, or zone.

If such hearing finds that the total available supply is inadequate for the current needs of all holders of valid rights to withdraw public ground waters from the particular ground water area, sub-area, or zone, the department shall order the aggregate withdrawal from such area, sub-area, or zone decreased so that it shall not exceed such available supply. Such decrease shall conform to the priority of the pertinent valid rights and shall prevail for the term of shortage in the available supply. Except that by mutual agreement among the respective holders and with the department, the ordered decrease in aggregate withdrawal may be accomplished by the waiving of all or some specified part of a senior right or rights in favor of a junior right or rights: PROVIDED, That such waiving of a right or rights by agreement shall not modify the relative priorities of such right or rights as recorded in the department.

[1987 c 109 § 117; 1945 c 263 § 13; Rem. Supp. 1945 § 7400-13.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.200 Water supervisors--Duties--Compensation.

The department, as in its judgment is deemed necessary and advisable, may appoint one or more ground water supervisors for each designated ground water area, sub-area, or zone, or may appoint one or more ground water supervisors-at-large. Within their respective jurisdictions and under the direction of the department, such supervisor and supervisors-at-large shall supervise the withdrawal of public ground waters and the carrying out of orders issued by the department under the provisions of this chapter.

The duties, compensation, and authority of such supervisors or supervisors-at-large shall be those prescribed for water masters under the terms of RCW 90.03.060 and 90.03.070.

[1987 c 109 § 118; 1945 c 263 § 15; Rem. Supp. 1945 § 7400-15.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Water master's power of arrest: RCW 90.03.090.

RCW 90.44.220 Proceedings to determine rights to water.

In its discretion or upon the application of any party claiming right to the withdrawal and use of public ground water, the department may file a petition with the superior court of the county for the determination of the rights of appropriators of any particular ground water body and all the provisions of RCW 90.03.110 through 90.03.240 as heretofore amended, shall govern and apply to the adjudication and determination of such ground water body and to the ownership thereof. Hereafter, in any proceedings for the adjudication and determination of water rights--either rights to the use of surface water or to the use of ground water, or both--pursuant to chapter 90.03 RCW as heretofore amended, all appropriators of ground water or of surface water in the particular basin or area may be included as parties to such adjudication, as pertinent.

[1987 c 109 § 119; 1945 c 263 § 17; Rem. Supp. 1945 § 7400-17.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Additional powers and duties enumerated--Payment from reclamation account: RCW 89.16.055.

Application of RCW sections to specific proceedings: RCW 90.14.200.

Determination of water rights

scope: RCW 90.03.245.

state to bear its expenses incurred in and on appeal: RCW 90.03.243.

RCW 90.44.230 Effect of findings and judgment.

In any determination of the right to withdrawal of ground water under RCW 90.44.220, the department's findings and the court's findings and judgment shall determine the priority of right and the quantity of water to which each appropriator who is a party to the proceedings shall be entitled, shall determine the level below which the ground water body shall not be drawn down by appropriators, or shall reserve jurisdiction for the determination of a safe sustaining water yield as necessary from time to time to preserve the rights of the several appropriators and to prevent depletion of the ground water body.

[1987 c 109 § 120; 1945 c 263 § 18; Rem. Supp. 1945 § 7400-18.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.250 Investigations--Reports of appropriators.

The department is hereby authorized to make such investigations as may be necessary to determine the location, extent, depth, volume, and flow of all ground waters within the state and in making such examination, hereby is authorized and directed to cooperate with the federal government, with any county or municipal corporation, or any person, firm, association or corporation, and upon such terms as may seem appropriate to it.

In connection with such investigation, the department from time to time may require reports from each ground water appropriator as to the amount of public ground water being withdrawn and as to the manner and extent of the beneficial use. Such reports shall be in a form prescribed by the department.

[1987 c 109 § 121; 1945 c 263 § 19; Rem. Supp. 1945 § 7400-19. Formerly RCW 90.44.210.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.44.400 Ground water management areas--Purpose--Standards--Identification--Designation.

(1) This legislation is enacted for the purpose of identifying ground water management procedures that are consistent with both local needs and state water resource policies and management objectives; including the protection of water quality, assurance of quantity, and efficient management of water resources to meet future needs.

In recognition of existing water rights and the need to manage ground water aquifers for future use, the department of ecology shall, by rule, establish standards, criteria, and a process for the designation of specific ground water areas or sub-areas, or separate depth zones within such area or sub-area, and provide for either the department of ecology, local governments, or ground water users of the area to initiate development of a ground water management program

for each area or sub-area, consistent with state and local government objectives, policies, and authorities. The department shall develop and adopt these rules by January 1, 1986.

(2) The department of ecology, in cooperation with other state agencies, local government, and user groups, shall identify probable ground water management areas or sub-areas. The department shall also prepare a general schedule for the development of ground water management programs that recognizes the available local or state agency staff and financial resources to carry out the intent of RCW 90.44.400 through 90.44.420. The department shall also provide the option for locally initiated studies and for local government to assume the lead agency role in developing the ground water management program and in implementing the provisions of RCW 90.44.400 through 90.44.420. The criteria to guide identification of the ground water areas or sub-areas shall include but not be limited to, the following:

- (a) Aquifer systems that are declining due to restricted recharge or over-utilization;
- (b) Aquifer systems in which over-appropriation may have occurred and adjudication of water rights has not yet been completed;
- (c) Aquifer systems currently being considered for water supply reservation under chapter 90.54 RCW for future beneficial uses;
- (d) Aquifers identified as the primary source of supply for public water supply systems;
- (e) Aquifers designated as a sole source aquifer by the federal environmental protection agency; and
- (f) Geographical areas where land use may result in contamination or degradation of the ground water quality.

(3) In developing the ground water management programs, priority shall be given to areas or sub-areas where water quality is imminently threatened.

[1985 c 453 § 1.]

RCW 90.44.410 Requirements for ground water management programs--Review of programs.

- (1) The ground water area or sub-area management programs shall include:
- (a) A description of the specific ground water area or sub-areas, or separate depth zones within any such area or sub-area, and the relationship of this zone or area to the land use management responsibilities of county government;
 - (b) A management program based on long-term monitoring and resource management objectives for the area or sub-area;
 - (c) Identification of water resources and the allocation of the resources to meet state and local needs;
 - (d) Projection of water supply needs for existing and future identified user groups and beneficial uses;
 - (e) Identification of water resource management policies and/or practices that may impact the recharge of the designated area or policies that may affect the safe yield and quantity of water available for future appropriation;
 - (f) Identification of land use and other activities that may impact the quality and efficient

use of the ground water, including domestic, industrial, solid, and other waste disposal, underground storage facilities, or storm water management practices;

(g) The design of the program necessary to manage the resource to assure long-term benefits to the citizens of the state;

(h) Identification of water quality objectives for the aquifer system which recognize existing and future uses of the aquifer and that are in accordance with department of ecology and department of social and health services drinking and surface water quality standards;

(i) Long-term policies and construction practices necessary to protect existing water rights and subsequent facilities installed in accordance with the ground water area or sub-area management programs and/or other water right procedures;

(j) Annual withdrawal rates and safe yield guidelines which are directed by the long-term management programs that recognize annual variations in aquifer recharge;

(k) A description of conditions and potential conflicts and identification of a program to resolve conflicts with existing water rights;

(l) Alternative management programs to meet future needs and existing conditions, including water conservation plans; and

(m) A process for the periodic review of the ground water management program and monitoring of the implementation of the program.

(2) The ground water area or sub-area management programs shall be submitted for review in accordance with the state environmental policy act.

[1988 c 186 § 1; 1985 c 453 § 2.]

Notes:

Effective date--1988 c 186 § 1: "Section 1 of this act shall take effect June 30, 1998." [1988 c 186 § 2.]

RCW 90.44.420 Ground water management programs--Consideration by department of ecology--Public hearing--Findings--Adoption of regulations, ordinances, and programs.

The department of ecology shall consider the ground water area or sub-area management plan for adoption in accordance with this chapter and chapter 90.54 RCW.

Upon completion of the ground water area or sub-area management program, the department of ecology shall hold a public hearing within the designated ground water management area for the purpose of taking public testimony on the proposed program. Following the public hearing, the department of ecology and affected local governments shall (1) prepare findings which either provide for the subsequent adoption of the program as proposed or identify the revisions necessary to ensure that the program is consistent with the intent of this chapter, and (2) adopt regulations, ordinances, and/or programs for implementing those provisions of the ground water management program which are within their respective jurisdictional authorities.

[1985 c 453 § 3.]

RCW 90.44.430 Ground water management programs--Guidance to local

governments and certain departments.

The department of ecology, the department of social and health services, and affected local governments shall be guided by the adopted program when reviewing and considering approval of all studies, plans, and facilities that may utilize or impact the implementation of the program.

[1985 c 453 § 4.]

RCW 90.44.440 Existing rights not affected.

RCW 90.44.400 through 90.44.430 shall not affect any water rights existing as of May 21, 1985.

[1985 c 453 § 5.]

RCW 90.44.445 Acreage expansion program--Authorization--Certification.

In any acreage expansion program adopted by the department as an element of a ground water management program, the authorization for a water right certificate holder to participate in the program shall be on an annual basis for the first two years. After the two-year period, the department may authorize participation for ten-year periods. The department may authorize participation for ten-year periods for certificate holders who have already participated in an acreage expansion program for two years. The department may require annual certification that the certificate holder has complied with all requirements of the program. The department may terminate the authority of a certificate holder to participate in the program for one calendar year if the certificate holder fails to comply with the requirements of the program.

[1993 c 99 § 1.]

RCW 90.44.450 Metering or measuring ground water withdrawals--Reports.

The department of ecology may require withdrawals of ground water to be metered, or measured by other approved methods, as a condition for a new water right permit. The department may also require, as a condition for such permits, reports regarding such withdrawals as to the amount of water being withdrawn. These reports shall be in a form prescribed by the department.

[1989 c 348 § 7.]

Notes:

Severability--1989 c 348: See note following RCW 90.54.020.

Rights not impaired--1989 c 348: See RCW 90.54.920.

RCW 90.44.460 Reservoir permits.

The legislature recognizes the importance of sound water management. In an effort to promote new and innovative methods of water storage, the legislature authorizes the department

of ecology to issue reservoir permits that enable an entity to artificially store and recover water in any underground geological formation, which qualifies as a reservoir under RCW 90.03.370.

[2000 c 98 § 1.]

RCW 90.44.500 Civil penalties.

See RCW 90.03.600.

**Chapter 90.46 RCW
RECLAIMED WATER USE**

Sections

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RCW 90.46.005 Findings--Coordination of efforts--Development of facilities encouraged.

The legislature finds that by encouraging the use of reclaimed water while assuring the health and safety of all Washington citizens and the protection of its environment, the state of Washington will continue to use water in the best interests of present and future generations.

To facilitate the use of reclaimed water as soon as is practicable, the legislature encourages the cooperative efforts of the public and private sectors and the use of pilot projects to effectuate the goals of this chapter. The legislature further directs the department of health and the department of ecology to coordinate efforts towards developing an efficient and

streamlined process for creating and implementing processes for the use of reclaimed water.

It is hereby declared that the people of the state of Washington have a primary interest in the development of facilities to provide reclaimed water to replace potable water in nonpotable applications, to supplement existing surface and ground water supplies, and to assist in meeting the future water requirements of the state.

The legislature further finds and declares that the utilization of reclaimed water by local communities for domestic, agricultural, industrial, recreational, and fish and wildlife habitat creation and enhancement purposes, including wetland enhancement, will contribute to the peace, health, safety, and welfare of the people of the state of Washington. To the extent reclaimed water is appropriate for beneficial uses, it should be so used to preserve potable water for drinking purposes. Use of reclaimed water constitutes the development of new basic water supplies needed for future generations.

The legislature further finds and declares that the use of reclaimed water is not inconsistent with the policy of antidegradation of state waters announced in other state statutes, including the water pollution control act, chapter 90.48 RCW and the water resources act, chapter 90.54 RCW.

The legislature finds that other states, including California, Florida, and Arizona, have successfully used reclaimed water to supplement existing water supplies without threatening existing resources or public health.

It is the intent of the legislature that the department of ecology and the department of health undertake the necessary steps to encourage the development of water reclamation facilities so that reclaimed water may be made available to help meet the growing water requirements of the state.

The legislature further finds and declares that reclaimed water facilities are water pollution control facilities as defined in chapter 70.146 RCW and are eligible for financial assistance as provided in chapter 70.146 RCW. The legislature finds that funding demonstration projects will ensure the future use of reclaimed water. The demonstration projects in RCW 90.46.110 are varied in nature and will provide the experience necessary to test different facets of the standards and refine a variety of technologies so that water purveyors can begin to use reclaimed water technology in a more cost-effective manner. This is especially critical in smaller cities and communities where the feasibility for such projects is great, but there are scarce resources to develop the necessary facilities.

The legislature further finds that the agricultural processing industry can play a critical and beneficial role in promoting the efficient use of water by having the opportunity to develop and reuse agricultural industrial process water from food processing.

[2001 c 69 § 1; 1997 c 355 § 1; 1995 c 342 § 1; 1992 c 204 § 1.]

NOTES:

Construction--1995 c 342: "This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1995 c 342 § 10.]

Effective date--1995 c 342: "This act is necessary for the immediate preservation of the public peace,

health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 11, 1995]." [1995 c 342 § 11.]

RCW 90.46.010 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Greywater" means wastewater having the consistency and strength of residential domestic type wastewater. Greywater includes wastewater from sinks, showers, and laundry fixtures, but does not include toilet or urinal waters.

(2) "Land application" means application of treated effluent for purposes of irrigation or landscape enhancement for residential, business, and governmental purposes.

(3) "Person" means any state, individual, public or private corporation, political subdivision, governmental subdivision, governmental agency, municipality, copartnership, association, firm, trust estate, or any other legal entity whatever.

(4) "Reclaimed water" means effluent derived in any part from sewage from a wastewater treatment system that has been adequately and reliably treated, so that as a result of that treatment, it is suitable for a beneficial use or a controlled use that would not otherwise occur and is no longer considered wastewater.

(5) "Sewage" means water-carried human wastes from residences, buildings, industrial and commercial establishments, or other places, together with such ground water infiltration, surface waters, or industrial wastewater as may be present.

(6) "User" means any person who uses reclaimed water.

(7) "Wastewater" means water and wastes discharged from homes, businesses, and industry to the sewer system.

(8) "Beneficial use" means the use of reclaimed water, that has been transported from the point of production to the point of use without an intervening discharge to the waters of the state, for a beneficial purpose.

(9) "Direct recharge" means the controlled subsurface addition of water directly to the ground water basin that results in the replenishment of ground water.

(10) "Ground water recharge criteria" means the contaminant criteria found in the drinking water quality standards adopted by the state board of health pursuant to chapter 43.20 RCW and the department of health pursuant to chapter 70.119A RCW.

(11) "Planned ground water recharge project" means any reclaimed water project designed for the purpose of recharging ground water, via direct recharge or surface percolation.

(12) "Reclamation criteria" means the criteria set forth in the water reclamation and reuse interim standards and subsequent revisions adopted by the department of ecology and the department of health.

(13) "Streamflow augmentation" means the discharge of reclaimed water to rivers and streams of the state or other surface water bodies, but not wetlands.

(14) "Surface percolation" means the controlled application of water to the ground surface for the purpose of replenishing ground water.

(15) "Wetland or wetlands" means areas that are inundated or saturated by surface water

or ground water at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted to life in saturated soil conditions. Wetlands generally include swamps, marshes, bogs, and similar areas. Wetlands regulated under this chapter shall be delineated in accordance with the manual adopted by the department of ecology pursuant to RCW 90.58.380.

(16) "Constructed beneficial use wetlands" means those wetlands intentionally constructed on nonwetland sites to produce or replace natural wetland functions and values. Constructed beneficial use wetlands are considered "waters of the state."

(17) "Constructed treatment wetlands" means those wetlands intentionally constructed on nonwetland sites and managed for the primary purpose of wastewater or storm water treatment. Constructed treatment wetlands are considered part of the collection and treatment system and are not considered "waters of the state."

(18) "Agricultural industrial process water" means water that has been used for the purpose of agriculture [agricultural] processing and has been adequately and reliably treated, so that as a result of that treatment, it is suitable for other agricultural water use.

(19) "Agricultural processing" means the processing of crops or milk to produce a product primarily for wholesale or retail sale for human or animal consumption, including but not limited to potato, fruit, vegetable, and grain processing.

(20) "Agricultural water use" means the use of water for irrigation and other uses related to the production of agricultural products. These uses include, but are not limited to, construction, operation, and maintenance of agricultural facilities and livestock operations at farms, ranches, dairies, and nurseries. Examples of these uses include, but are not limited to, dust control, temperature control, and fire control.

[2001 c 69 § 2; 1997 c 444 § 5; 1995 c 342 § 2; 1992 c 204 § 2.]

NOTES:

Severability--1997 c 444: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 444 § 11.]

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.020 Interim standards for pilot projects for use of reclaimed water.

(1) The department of ecology shall, in coordination with the department of health, develop interim standards for pilot projects under subsection (3) of this section on or before July 1, 1992, for the use of reclaimed water in land applications.

(2) The department of health shall, in coordination with the department of ecology, develop interim standards for pilot projects under subsection (3) of this section on or before November 15, 1992, for the use of reclaimed water in commercial and industrial activities.

(3) The department of ecology and the department of health shall assist interested parties in the development of pilot projects to aid in achieving the purposes of this chapter.

[1992 c 204 § 3.]

RCW 90.46.030 Standards, procedures, and guidelines for industrial and commercial use of reclaimed water--Reclaimed water permits--Fee structure for permits.

(1) The department of health shall, in coordination with the department of ecology, adopt a single set of standards, procedures, and guidelines on or before August 1, 1993, for the industrial and commercial use of reclaimed water.

(2) The department of health may issue a reclaimed water permit for industrial and commercial uses of reclaimed water to the generator of reclaimed water who may then distribute the water, subject to provisions in the permit governing the location, rate, water quality, and purposes of use.

(3) The department of health in consultation with the advisory committee established in RCW 90.46.050, shall develop recommendations for a fee structure for permits issued under subsection (2) of this section. Fees shall be established in amounts to fully recover, and not exceed, expenses incurred by the department of health in processing permit applications and modifications, monitoring and evaluating compliance with permits, and conducting inspections and supporting the reasonable overhead expenses that are directly related to these activities. Permit fees may not be used for research or enforcement activities. The department of health shall not issue permits under this section until a fee structure has been established.

(4) A permit under this section for use of reclaimed water may be issued only to a municipal, quasi-municipal, or other governmental entity or to the holder of a waste discharge permit issued under chapter 90.48 RCW.

(5) The authority and duties created in this section are in addition to any authority and duties already provided in law with regard to sewage and wastewater collection, treatment, and disposal for the protection of health and safety of the state's waters. Nothing in this section limits the powers of the state or any political subdivision to exercise such authority.

[1992 c 204 § 4.]

RCW 90.46.040 Standards, procedures, and guidelines for land applications of reclaimed water--Permits--Referral to department of health.

(1) The department of ecology shall, in coordination with the department of health, adopt a single set of standards, procedures, and guidelines, on or before August 1, 1993, for land applications of reclaimed water.

(2) A permit is required for any land application of reclaimed water. The department of ecology may issue a reclaimed water permit under chapter 90.48 RCW to the generator of reclaimed water who may then distribute the water, subject to provisions in the permit governing the location, rate, water quality, and purpose of use. The department of ecology shall not issue more than one permit for any individual land application of reclaimed water to a single generator.

(3) In cases where the department of ecology determines, in land applications of reclaimed water, that a significant risk to the public health exists, the department shall refer the application to the department of health for review and consultation and the department of health

may require fees appropriate for review and consultation from the applicant pursuant to RCW 43.70.250.

(4) A permit under this section for use of reclaimed water may be issued only to a municipal, quasi-municipal, or other governmental entity or to the holder of a waste discharge permit issued under chapter 90.48 RCW.

(5) The authority and duties created in this section are in addition to any authority and duties already provided in law. Nothing in this section limits the powers of the state or any political subdivision to exercise such authority.

[1992 c 204 § 5.]

RCW 90.46.042 Standards, procedures, and guidelines for direct recharge.

The department of ecology shall, in consultation with the department of health, adopt a single set of standards, procedures, and guidelines, on or before December 31, 1996, for direct recharge using reclaimed water. The standards shall address both water quality considerations and avoidance of property damage from excessive recharge.

[1995 c 342 § 6.]

Notes:

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.044 Standards, procedures, and guidelines for discharge to wetlands.

The department of ecology shall, in consultation with the department of health, adopt a single set of standards, procedures, and guidelines, on or before June 30, 1996, for discharge of reclaimed water to wetlands.

[1995 c 342 § 7.]

Notes:

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.050 Advisory committee--Development of standards, procedures, and guidelines.

The department of health shall, before July 1, 1995, form an advisory committee, in coordination with the department of ecology and the department of agriculture, which will provide technical assistance in the development of standards, procedures, and guidelines required by this chapter. Such committee shall be composed of individuals from the public water and wastewater utilities, landscaping enhancement industry, commercial and industrial application community, and any other persons deemed technically helpful by the department of health.

[1995 c 342 § 9; 1992 c 204 § 6.]

Notes:

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.060 Enforcement powers--Secretary of health.

The secretary of health has all of the enforcement powers granted to the secretary of health under chapter 43.70 RCW to enforce this chapter.

[1992 c 204 § 7.]

RCW 90.46.070 Exemption from standards, procedures, and guidelines.

Any person lawfully using reclaimed water before April 2, 1992, may continue to do so and is not required to comply with the standards, procedures, and guidelines under chapter 90.46 RCW before July 1, 1995.

[1992 c 204 § 8.]

RCW 90.46.072 Conflict resolution--Reclaimed water projects and chapter 372-32 WAC.

On or before December 31, 1995, the department of ecology and department of health shall, in consultation with local interested parties, jointly review and, if required, propose amendments to chapter 372-32 WAC to resolve conflicts between the development of reclaimed water projects in the Puget Sound region and chapter 372-32 RCW [WAC].

[1995 c 342 § 8.]

Notes:

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.080 Use of reclaimed water for surface percolation--Establishment of discharge limit for contaminants.

(1) Reclaimed water may be beneficially used for surface percolation provided the reclaimed water meets the ground water recharge criteria as measured in ground water beneath or down gradient of the recharge project site, and has been incorporated into a sewer or water comprehensive plan, as applicable, adopted by the applicable local government and approved by the department of health or department of ecology as applicable.

(2) If the state ground water recharge criteria as defined by RCW 90.46.010 do not contain a standard for a constituent or contaminant, the department of ecology shall establish a discharge limit consistent with the goals of this chapter.

(3) Reclaimed water that does not meet the ground water recharge criteria may be beneficially used for surface percolation where the department of ecology, in consultation with the department of health, has specifically authorized such use at such lower standard.

[1997 c 444 § 6; 1995 c 342 § 3.]

Notes:

Severability--1997 c 444: See note following RCW 90.46.010.

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.090 Use of reclaimed water for discharge into constructed beneficial use wetlands and constructed treatment wetlands--Standards for discharge.

(1) Reclaimed water may be beneficially used for discharge into constructed beneficial use wetlands and constructed treatment wetlands provided the reclaimed water meets the class A or B reclaimed water standards as defined in the reclamation criteria, and the discharge is incorporated into a sewer or water comprehensive plan, as applicable, adopted by the applicable local government and approved by the department of health or department of ecology as applicable.

(2) Reclaimed water that does not meet the class A or B reclaimed water standards may be beneficially used for discharge into constructed treatment wetlands where the department of ecology, in consultation with the department of health, has specifically authorized such use at such lower standards.

(3) The department of ecology and the department of health must develop appropriate standards for discharging reclaimed water into constructed beneficial use wetlands and constructed treatment wetlands. These standards must be considered as part of the approval process under subsections (1) and (2) of this section.

[1997 c 444 § 7; 1995 c 342 § 4.]

Notes:

Severability--1997 c 444: See note following RCW 90.46.010.

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.100 Discharge of reclaimed water for streamflow augmentation.

Reclaimed water intended for beneficial reuse may be discharged for streamflow augmentation provided the reclaimed water meets the requirements of the federal water pollution control act, chapter 90.48 RCW, and is incorporated into a sewer or water comprehensive plan, as applicable, adopted by the applicable local government and approved by the department of health or department of ecology as applicable.

[1995 c 342 § 5.]

Notes:

Construction--Effective date--1995 c 342: See notes following RCW 90.46.005.

RCW 90.46.110 Reclaimed water demonstration program--Demonstration projects.

(1) The department of ecology shall establish and administer a reclaimed water

demonstration program for the purposes of funding and monitoring the progress of five demonstration projects. The department shall work in cooperation with the department of health.

(2) The five demonstration projects will be:

(a) The city of Ephrata, to use class A reclaimed water for surface spreading that will recharge the groundwater and reduce the nitrate concentrations that currently exceed drinking water standards in domestic wells;

(b) Lincoln county, for a study of the use of reclaimed water to transport twenty-two million gallons a day from Spokane to water sources that will rehydrate and restore long depleted streambeds;

(c) The city of Royal City to replace an interim emergency sprayfield by using one hundred percent of its discharge as class A reclaimed water to enhance local wetlands and lakes in the winter, and potentially irrigate a golf course;

(d) The city of Sequim to implement a tertiary treatment system and reuse one hundred percent of the city's wastewater to reopen an existing shellfish closure area to benefit state and tribal resources, improve streamflows in the Dungeness river, and provide a sustainable water supply for irrigation purposes;

(e) The city of Yelm to use one hundred percent of its wastewater to provide alternative water supply for irrigation and industrial uses in order to offset increased demand for water supply, to protect the Nisqually river chum salmon runs, and to develop experimental artificial wetlands to test low cost treatment options.

(3) By September 30, 1997, the department of ecology shall enter into a grant agreement with the demonstration project jurisdictions that includes reporting requirements, timelines, and a fund disbursement schedule based on the agreed project milestones.

(4) Upon completion of the projects, the department of ecology shall report to the appropriate committees of the legislature on the results of the program.

(5) Demonstration projects which will discharge or otherwise deliver reclaimed water to federal reclamation project facilities or irrigation district facilities shall meet the requirements of the facilities' operating entity for such discharges or deliveries.

(6) No irrigation district, its directors, officers, employees, or agents operating and maintaining irrigation works for any purpose authorized by law, including the production of food for human consumption and other agricultural and domestic purposes, is liable for damages to persons or property arising from the implementation of the demonstration projects in this section.

[1997 c 355 § 2.]

RCW 90.46.120 Use of water from wastewater treatment facility--Consideration in regional water supply plan or potable water supply service planning.

The owner of a wastewater treatment facility that is reclaiming water with a permit issued under this chapter has the exclusive right to any reclaimed water generated by the wastewater treatment facility. Use and distribution of the reclaimed water by the owner of the wastewater treatment facility is exempt from the permit requirements of RCW 90.03.250 and 90.44.060. Revenues derived from the reclaimed water facility shall be used only to offset the cost of

operation of the wastewater utility fund or other applicable source of system-wide funding.

If the proposed use or uses of reclaimed water are intended to augment or replace potable water supplies or create the potential for the development of additional potable water supplies, such use or uses shall be considered in the development of the regional water supply plan or plans addressing potable water supply service by multiple water purveyors. The owner of a wastewater treatment facility that proposes to reclaim water shall be included as a participant in the development of such regional water supply plan or plans.

[1997 c 444 § 1.]

Notes:

Severability--1997 c 444: See note following RCW 90.46.010.

RCW 90.46.130 Impairment of water rights downstream from freshwater discharge points.

(1) Except as provided in subsection (2) of this section, facilities that reclaim water under this chapter shall not impair any existing water right downstream from any freshwater discharge points of such facilities unless compensation or mitigation for such impairment is agreed to by the holder of the affected water right.

(2) Agricultural water use of agricultural industrial process water under this chapter shall not impair existing water rights within the water source that is the source of supply for the agricultural processing plant and, if the water source is surface water, the existing water rights are downstream from the agricultural processing plant's discharge points existing on July 22, 2001.

[2001 c 69 § 4; 1997 c 444 § 4.]

NOTES:

Severability--1997 c 444: See note following RCW 90.46.010.

RCW 90.46.140 Greywater reuse--Standards, procedures, and guidelines--Rules.

(1) The department of health shall develop standards, procedures, and guidelines for the reuse of greywater, consistent with RCW 43.20.230(2), by January 1, 1998.

(2) Standards, procedures, and guidelines developed by the department of health for reuse of greywater shall encourage the application of this technology for conserving water resources, or reducing the wastewater load, on domestic wastewater facilities, individual on-site sewage treatment and disposal systems, or community on-site sewage treatment and disposal systems.

(3) The department of health and local health officers may permit the reuse of greywater according to rules adopted by the department of health.

[1997 c 444 § 8.]

Notes:

Severability--1997 c 444: See note following RCW 90.46.010.

RCW 90.46.150 Agricultural industrial process water--Permit--Use--Referral to department of health.

The permit to apply agricultural industrial process water to agricultural water use shall be the permit issued under chapter 90.48 RCW to the owner of the agricultural processing plant who may then distribute the water through methods including, but not limited to, irrigation systems, subject to provisions in the permit governing the location, rate, water quality, and purpose. In cases where the department of ecology determines that a significant risk to public health exists, in land application of the water, the department must refer the application to the department of health for review and consultation.

The owner of the agricultural processing plant who obtains a permit under this section has the exclusive right to the use of any agricultural industrial process water generated from the plant and to the distribution of such water through facilities including irrigation systems. Use and distribution of the water by the owner is exempt from the permit requirements of RCW 90.03.250, 90.03.380, 90.44.060, and 90.44.100.

Nothing in chapter 69, Laws of 2001 shall be construed to affect any right to reuse agricultural industrial discharge water in existence on or before July 22, 2001.

[2001 c 69 § 3.]

**Chapter 90.48 RCW
WATER POLLUTION CONTROL**

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Notes:

County water and sewerage systems, approval of the department of social and health services and the department of ecology: RCW 36.94.100.

Domestic waste treatment plants--Certification and regulation of operators: Chapter 70.95B RCW.

Environmental certification programs--Fees--Rules--Liability: RCW 43.21A.175.

Oil and hazardous substance spill prevention and response: Chapter 90.56 RCW.

Oil tankers on Puget Sound, restrictions, etc.: RCW 88.16.170 through 88.16.190.

Shellfish, sanitary control: RCW 69.30.130.

Washington clean air act: Chapter 70.94 RCW.

Water-sewer district powers as to mutual systems, approval of exercise by pollution control commission: RCW 57.08.065.

Water pollution control facilities, tax exemptions and credits: Chapter 82.34 RCW.

Water resources act of 1971: Chapter 90.54 RCW.

RCW 90.48.010 Policy enunciated.

It is declared to be the public policy of the state of Washington to maintain the highest possible standards to insure the purity of all waters of the state consistent with public health and public enjoyment thereof, the propagation and protection of wild life, birds, game, fish and other aquatic life, and the industrial development of the state, and to that end require the use of all known available and reasonable methods by industries and others to prevent and control the pollution of the waters of the state of Washington. Consistent with this policy, the state of Washington will exercise its powers, as fully and as effectively as possible, to retain and secure high quality for all waters of the state. The state of Washington in recognition of the federal government's interest in the quality of the navigable waters of the United States, of which certain portions thereof are within the jurisdictional limits of this state, proclaims a public policy of working cooperatively with the federal government in a joint effort to extinguish the sources of

water quality degradation, while at the same time preserving and vigorously exercising state powers to insure that present and future standards of water quality within the state shall be determined by the citizenry, through and by the efforts of state government, of the state of Washington.

[1973 c 155 § 1; 1945 c 216 § 1; Rem. Supp. 1945 § 10964a.]

RCW 90.48.020 Definitions.

Whenever the word "person" is used in this chapter, it shall be construed to include any political subdivision, government agency, municipality, industry, public or private corporation, copartnership, association, firm, individual or any other entity whatsoever.

Wherever the words "waters of the state" shall be used in this chapter, they shall be construed to include lakes, rivers, ponds, streams, inland waters, underground waters, salt waters and all other surface waters and watercourses within the jurisdiction of the state of Washington.

Whenever the word "pollution" is used in this chapter, it shall be construed to mean such contamination, or other alteration of the physical, chemical or biological properties, of any waters of the state, including change in temperature, taste, color, turbidity, or odor of the waters, or such discharge of any liquid, gaseous, solid, radioactive, or other substance into any waters of the state as will or is likely to create a nuisance or render such waters harmful, detrimental or injurious to the public health, safety or welfare, or to domestic, commercial, industrial, agricultural, recreational, or other legitimate beneficial uses, or to livestock, wild animals, birds, fish or other aquatic life.

Wherever the word "department" is used in this chapter it shall mean the department of ecology.

Whenever the word "director" is used in this chapter it shall mean the director of ecology.

Whenever the words "aquatic noxious weed" are used in this chapter, they have the meaning prescribed under RCW 17.26.020.

[1995 c 255 § 7; 1987 c 109 § 122; 1967 c 13 § 1; 1945 c 216 § 2; Rem. Supp. 1945 § 10964b.]

Notes:

Severability--Effective date--1995 c 255: See RCW 17.26.900 and 17.26.901.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.030 Jurisdiction of department.

The department shall have the jurisdiction to control and prevent the pollution of streams, lakes, rivers, ponds, inland waters, salt waters, water courses, and other surface and underground waters of the state of Washington.

[1987 c 109 § 123; 1945 c 216 § 10; Rem. Supp. 1945 § 10964j. FORMER PART OF SECTION: 1945 c 216 § 11; Rem. Supp. 1945 § 10964k, now codified as RCW 90.48.035.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.035 Rule-making authority.

The department shall have the authority to, and shall promulgate, amend, or rescind such rules and regulations as it shall deem necessary to carry out the provisions of this chapter, including but not limited to rules and regulations relating to standards of quality for waters of the state and for substances discharged therein in order to maintain the highest possible standards of all waters of the state in accordance with the public policy as declared in RCW 90.48.010.

[1987 c 109 § 124; 1970 ex.s. c 88 § 11; 1967 c 13 § 6; 1945 c 216 § 11; Rem. Supp. 1945 § 10964k. Formerly RCW 90.48.030, part.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.037 Authority of department to bring enforcement actions.

The department, with the assistance of the attorney general, is authorized to bring any appropriate action at law or in equity, including action for injunctive relief, in the name of the people of the state of Washington as may be necessary to carry out the provisions of this chapter or chapter 90.56 RCW.

[1991 c 200 § 1102; 1987 c 109 § 125; 1967 c 13 § 7.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.039 Hazardous substance remedial actions--Procedural requirements not applicable.

The procedural requirements of this chapter shall not apply to any person conducting a remedial action at a facility pursuant to a consent decree, order, or agreed order issued pursuant to chapter 70.105D RCW, or to the department of ecology when it conducts a remedial action under chapter 70.105D RCW. The department of ecology shall ensure compliance with the substantive requirements of this chapter through the consent decree, order, or agreed order issued pursuant to chapter 70.105D RCW, or during the department-conducted remedial action, through the procedures developed by the department pursuant to RCW 70.105D.090.

[1994 c 257 § 19.]

Notes:

Severability--1994 c 257: See note following RCW 36.70A.270.

RCW 90.48.045 Environmental excellence program agreements--Effect on chapter.

Notwithstanding any other provision of law, any legal requirement under this chapter, including any standard, limitation, rule, or order is superseded and replaced in accordance with the terms and provisions of an environmental excellence program agreement, entered into under chapter 43.21K RCW.

[1997 c 381 § 26.]

Notes:

Purpose--1997 c 381: See RCW 43.21K.005.

RCW 90.48.080 Discharge of polluting matter in waters prohibited.

It shall be unlawful for any person to throw, drain, run, or otherwise discharge into any of the waters of this state, or to cause, permit or suffer to be thrown, run, drained, allowed to seep or otherwise discharged into such waters any organic or inorganic matter that shall cause or tend to cause pollution of such waters according to the determination of the department, as provided for in this chapter.

[1987 c 109 § 126; 1967 c 13 § 8; 1945 c 216 § 14; Rem. Supp. 1945 § 10964n.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.090 Right of entry--Special inspection requirements for metals mining and milling operations.

The department or its duly appointed agent shall have the right to enter at all reasonable times in or upon any property, public or private, for the purpose of inspecting and investigating conditions relating to the pollution of or the possible pollution of any of the waters of this state.

The department shall have special inspection requirements for metals mining and milling operations regulated under chapter 232, Laws of 1994. The department shall inspect these mining and milling operations at least quarterly in order to ensure compliance with the intent and any permit issued pursuant to this chapter. The department shall conduct additional inspections as needed during the construction phase of these mining operations in order to ensure compliance with this chapter.

[1994 c 232 § 21; 1987 c 109 § 127; 1945 c 216 § 15; Rem. Supp. 1945 § 10964o.]

Notes:

Severability--1994 c 232: See RCW 78.56.900.

Effective date--1994 c 232 §§ 6-8 and 18-22: See RCW 78.56.902.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.095 Authority of department to compel attendance and testimony of witnesses, production of books and papers--Contempt proceedings to enforce--Fees.

In carrying out the purposes of this chapter or chapter 90.56 RCW the department shall, in conjunction with either the adoption of rules, consideration of an application for a waste discharge permit or the termination or modification of such permit, or proceedings in adjudicative hearings, have the authority to issue process and subpoena witnesses effective throughout the state on its own behalf or that of an interested party, compel their attendance, administer oaths, take the testimony of any person under oath and, in connection therewith require the production for examination of any books or papers relating to the matter under consideration by the department. In case of disobedience on the part of any person to comply with any subpoena issued by the department, or on the refusal of any witness to testify to any matters regarding which he may be lawfully interrogated, it shall be the duty of the superior court of any county, or of the judge thereof, on application of the department, to compel obedience by proceedings for contempt, as in the case of disobedience of the requirements of a subpoena issued from such court or a refusal to testify therein. In connection with the authority granted under this section no witness or other person shall be required to divulge trade secrets or secret processes. Persons responding to a subpoena as provided herein shall be entitled to fees as are witnesses in superior court.

[1991 c 200 § 1103; 1987 c 109 § 128; 1967 c 13 § 9.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.100 Request for assistance.

The department shall have the right to request and receive the assistance of any educational institution or state agency when it is deemed necessary by the department to carry out the provisions of this chapter or chapter 90.56 RCW.

[1991 c 200 § 1104; 1987 c 109 § 129; 1945 c 216 § 16; Rem. Supp. 1945 § 10964p.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.110 Plans and proposed methods of operation and maintenance of sewerage or disposal systems to be submitted to department--Exceptions.

(1) Except under subsection (2) of this section, all engineering reports, plans, and specifications for the construction of new sewerage systems, sewage treatment or disposal plants

or systems, or for improvements or extensions to existing sewerage systems or sewage treatment or disposal plants, and the proposed method of future operation and maintenance of said facility or facilities, shall be submitted to and be approved by the department, before construction thereof may begin. No approval shall be given until the department is satisfied that said plans and specifications and the methods of operation and maintenance submitted are adequate to protect the quality of the state's waters as provided for in this chapter.

(2) To promote efficiency in service delivery and intergovernmental cooperation in protecting the quality of the state's waters, the department may delegate the authority for review and approval of engineering reports, plans, and specifications for the construction of new sewerage systems, sewage treatment or disposal plants or systems, or for improvements or extensions to existing sewerage system or sewage treatment or disposal plants, and the proposed method of future operations and maintenance of said facility or facilities and industrial pretreatment systems, to local units of government requesting such delegation and meeting criteria established by the department.

[1994 c 118 § 1; 1987 c 109 § 130; 1967 c 13 § 10; 1945 c 216 § 17; Rem. Supp. 1945 § 10964q.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.112 Plan evaluation--Consideration of reclaimed water.

The evaluation of any plans submitted under RCW 90.48.110 must include consideration of opportunities for the use of reclaimed water as defined in RCW 90.46.010.

[1997 c 444 § 9.]

Notes:

Severability--1997 c 444: See note following RCW 90.46.010.

RCW 90.48.120 Notice of department's determination that violation has or will occur--Report to department of compliance with determination--Order or directive to be issued--Notice.

(1) Whenever, in the opinion of the department, any person shall violate or creates a substantial potential to violate the provisions of this chapter or chapter 90.56 RCW, or fails to control the polluting content of waste discharged or to be discharged into any waters of the state, the department shall notify such person of its determination by registered mail. Such determination shall not constitute an order or directive under RCW 43.21B.310. Within thirty days from the receipt of notice of such determination, such person shall file with the department a full report stating what steps have been and are being taken to control such waste or pollution or to otherwise comply with the determination of the department. Whereupon the department shall issue such order or directive as it deems appropriate under the circumstances, and shall notify such person thereof by registered mail.

(2) Whenever the department deems immediate action is necessary to accomplish the purposes of this chapter or chapter 90.56 RCW, it may issue such order or directive, as appropriate under the circumstances, without first issuing a notice or determination pursuant to subsection (1) of this section. An order or directive issued pursuant to this subsection shall be served by registered mail or personally upon any person to whom it is directed.

[1992 c 73 § 25; 1987 c 109 § 131; 1985 c 316 § 3; 1973 c 155 § 2; 1967 c 13 § 11; 1945 c 216 § 18; Rem. Supp. 1945 § 10964r.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Appeal of orders under RCW 90.48.120(2): RCW 43.21B.310.

RCW 90.48.140 Penalty.

Any person found guilty of willfully violating any of the provisions of this chapter or chapter 90.56 RCW, or any final written orders or directive of the department or a court in pursuance thereof shall be deemed guilty of a crime, and upon conviction thereof shall be punished by a fine of up to ten thousand dollars and costs of prosecution, or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment in the discretion of the court. Each day upon which a willful violation of the provisions of this chapter or chapter 90.56 RCW occurs may be deemed a separate and additional violation.

[1992 c 73 § 26; 1973 c 155 § 8; 1945 c 216 § 20; Rem. Supp. 1945 § 10964t.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

RCW 90.48.142 Violations--Liability in damages for injury or death of fish, animals, vegetation--Action to recover.

(1) Any person who:

(a)(i) Violates any of the provisions of this chapter or chapter 90.56 RCW;

(ii) Fails to perform any duty imposed by this chapter or chapter 90.56 RCW;

(iii) Violates an order or other determination of the department or the director made pursuant to the provisions of this chapter or chapter 90.56 RCW;

(iv) Violates the conditions of a waste discharge permit issued pursuant to RCW 90.48.160; or

(v) Otherwise causes a reduction in the quality of the state's waters below the standards set by the department or, if no standards have been set, causes significant degradation of water quality, thereby damaging the same; and

(b) Causes the death of, or injury to, fish, animals, vegetation, or other resources of the state;

shall be liable to pay the state and affected counties and cities damages in an amount determined

pursuant to RCW 90.48.367.

(2) No action shall be authorized under this section against any person operating in compliance with the conditions of a waste discharge permit issued pursuant to RCW 90.48.160.

[1991 c 200 § 810; 1989 c 262 § 2; 1988 c 36 § 69; 1987 c 109 § 132; 1985 c 316 § 6; 1970 ex.s. c 88 § 12; 1967 ex.s. c 139 § 13.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Findings--1989 c 262: "The legislature finds that there is confusion regarding the measure of damages authorized under RCW 90.48.142. The intent of this act is to clarify existing law on the measure of damages authorized under RCW 90.48.142, not to change the law." [1989 c 262 § 1.]

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Severability--1967 ex.s. c 139: See RCW 82.34.900.

RCW 90.48.144 Violations--Civil penalty--Procedure.

Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, every person who:

(1) Violates the terms or conditions of a waste discharge permit issued pursuant to RCW 90.48.180 or 90.48.260 through 90.48.262, or

(2) Conducts a commercial or industrial operation or other point source discharge operation without a waste discharge permit as required by RCW 90.48.160 or 90.48.260 through 90.48.262, or

(3) Violates the provisions of RCW 90.48.080, or other sections of this chapter or chapter 90.56 RCW or rules or orders adopted or issued pursuant to either of those chapters, shall incur, in addition to any other penalty as provided by law, a penalty in an amount of up to ten thousand dollars a day for every such violation. Each and every such violation shall be a separate and distinct offense, and in case of a continuing violation, every day's continuance shall be and be deemed to be a separate and distinct violation. Every act of commission or omission which procures, aids or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty herein provided for. The penalty amount shall be set in consideration of the previous history of the violator and the severity of the violation's impact on public health and/or the environment in addition to other relevant factors. The penalty herein provided for shall be imposed pursuant to the procedures set forth in RCW 43.21B.300.

[1995 c 403 § 636; 1992 c 73 § 27; 1987 c 109 § 17; 1985 c 316 § 2; 1973 c 155 § 9; 1970 ex.s. c 88 § 13; 1967 ex.s. c 139 § 14.]

Notes:

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Severability--1967 ex.s. c 139: See RCW 82.34.900.

RCW 90.48.150 Construction of chapter.

This chapter shall not be construed as repealing any of the laws governing the pollution of the waters of the state, but shall be held and construed as ancillary to and supplementing the same and an addition to the laws now in force, except as the same may be in direct conflict herewith.

[1945 c 216 § 21; Rem. Supp. 1945 § 10964u.]

RCW 90.48.153 Cooperation with federal government--Federal funds.

The department is authorized to cooperate with the federal government and to accept grants of federal funds for carrying out the purposes of this chapter. The department is empowered to make any application or report required by an agency of the federal government as an incident to receiving such grants.

[1987 c 109 § 133; 1949 c 58 § 1; Rem. Supp. 1949 § 10964pp. Formerly RCW 90.48.040.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.156 Cooperation with other states and provinces--Interstate and state-provincial projects.

The department is authorized to cooperate with appropriate agencies of neighboring states and neighboring provinces, to enter into contracts, and make contributions toward interstate and state-provincial projects to carry out the purposes of this chapter and chapter 90.56 RCW.

[1991 c 200 § 1105; 1987 c 109 § 134; 1949 c 58 § 2; Rem. Supp. 1949 § 10964pp-1. Formerly RCW 90.48.050.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.160 Waste disposal permit--Required--Exemptions.

Any person who conducts a commercial or industrial operation of any type which results in the disposal of solid or liquid waste material into the waters of the state, including commercial or industrial operators discharging solid or liquid waste material into sewerage systems operated by municipalities or public entities which discharge into public waters of the state, shall procure a permit from either the department or the *thermal power plant site evaluation council as provided in RCW 90.48.262(2) before disposing of such waste material: PROVIDED, That this

section shall not apply to any person discharging domestic sewage only into a sewerage system.

The department may, through the adoption of rules, eliminate the permit requirements for disposing of wastes into publicly operated sewerage systems for:

(1) Categories of or individual municipalities or public corporations operating sewerage systems; or

(2) Any category of waste disposer;

if the department determines such permit requirements are no longer necessary for the effective implementation of this chapter. The department may by rule eliminate the permit requirements for disposing of wastes by upland finfish rearing facilities unless a permit is required under the federal clean water act's national pollutant discharge elimination system.

[1989 c 293 § 2; 1973 c 155 § 3; 1967 c 13 § 13; 1955 c 71 § 1.]

Notes:

***Reviser's note:** The "thermal power plant site evaluation council" was redesignated the "energy facility site evaluation council" by 1975-'76 2nd ex.s. c 108.

RCW 90.48.162 Waste disposal permits required of counties, municipalities and public corporations.

Any county or any municipal or public corporation operating or proposing to operate a sewerage system, including any system which collects only domestic sewerage, which results in the disposal of waste material into the waters of the state shall procure a permit from the department of ecology before so disposing of such materials. This section is intended to extend the permit system of RCW 90.48.160 to counties and municipal or public corporations and the provisions of RCW 90.48.170 through *90.48.210 and 90.52.040 shall be applicable to the permit requirement imposed under this section.

[1972 ex.s. c 140 § 1.]

Notes:

***Reviser's note:** RCW 90.48.210 was repealed by 1987 c 109 § 159.

RCW 90.48.165 Waste disposal permits required of counties, municipalities and public corporations--Cities, towns or municipal corporations may be granted authority to issue permits--Revocation--Termination of permits.

Any city, town or municipal corporation operating a sewerage system including treatment facilities may be granted authority by the department to issue permits for the discharge of wastes to such system provided the department ascertains to its satisfaction that the sewerage system and the inspection and control program operated and conducted by the city, town or municipal corporation will protect the public interest in the quality of the state's waters as provided for in this chapter. Such authority may be granted by the department upon application by the city, town or municipal corporation and may be revoked by the department if it determines that such city, town, or municipal corporation is not, thereafter, operated and conducted in a manner to protect the public interest. Persons holding municipal permits to discharge into sewerage systems operated by a municipal corporation authorized by this section to issue such permits shall not be

required to secure a waste discharge permit provided for in RCW 90.48.160 as to the wastes discharged into such sewerage systems. Authority granted by the department to cities, towns, or municipal corporations to issue permits under this section shall be in addition to any authority or power now or hereafter granted by law to cities, towns and municipal corporations for the regulation of discharges into sewerage systems operated by such cities, towns, or municipal corporations. Permits issued under this section shall automatically terminate if the authority to issue the same is revoked by the department.

[1987 c 109 § 135; 1967 c 13 § 14.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.170 Waste disposal permits required of counties, municipalities and public corporations--Application--Notice as to new operation or increase in volume--Investigation--Notice to other state departments.

Applications for permits shall be made on forms prescribed by the department and shall contain the name and address of the applicant, a description of the applicant's operations, the quantity and type of waste material sought to be disposed of, the proposed method of disposal, and any other relevant information deemed necessary by the department. Application for permits shall be made at least sixty days prior to commencement of any proposed discharge or permit expiration date, whichever is applicable. Upon receipt of a proper application relating to a new operation, or an operation previously under permit for which an increase in volume of wastes or change in character of effluent is requested over that previously authorized, the department shall instruct the applicant to publish notices thereof by such means and within such time as the department shall prescribe. The department shall require that the notice so prescribed shall be published twice in a newspaper of general circulation within the county in which the disposal of waste material is proposed to be made and in such other appropriate information media as the department may direct. Said notice shall include a statement that any person desiring to present his or her views to the department with regard to said application may do so in writing to the department, or any person interested in the department's action on an application for a permit, may submit his or her views or notify the department of his or her interest within thirty days of the last date of publication of notice. Such notification or submission of views to the department shall entitle said persons to a copy of the action taken on the application. Upon receipt by the department of an application, it shall immediately send notice thereof containing pertinent information to the director of fish and wildlife and to the secretary of social and health services. When an application complying with the provisions of this chapter and the rules and regulations of the department has been filed with the department, it shall be its duty to investigate the application, and determine whether the use of public waters for waste disposal as proposed will pollute the same in violation of the public policy of the state.

[1994 c 264 § 91; 1988 c 36 § 70; 1987 c 109 § 136; 1967 c 13 § 15; 1955 c 71 § 2.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.180 Waste disposal permits required of counties, municipalities and public corporations--Issuance--Conditions--Duration.

The department shall issue a permit unless it finds that the disposal of waste material as proposed in the application will pollute the waters of the state in violation of the public policy declared in RCW 90.48.010. The department shall have authority to specify conditions necessary to avoid such pollution in each permit under which waste material may be disposed of by the permittee. Permits may be temporary or permanent but shall not be valid for more than five years from date of issuance.

[1987 c 109 § 137; 1967 c 13 § 16; 1955 c 71 § 3.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.190 Waste disposal permits required of counties, municipalities and public corporations--Termination--Grounds.

A permit shall be subject to termination upon thirty days' notice in writing if the department finds:

- (1) That it was procured by misrepresentation of any material fact or by lack of full disclosure in the application;
- (2) That there has been a violation of the conditions thereof;
- (3) That a material change in quantity or type of waste disposal exists.

[1987 c 109 § 138; 1967 c 13 § 17; 1955 c 71 § 4. (1987 3rd ex.s. c 2 § 43 repealed by 1989 c 2 § 24, effective March 1, 1989.)]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.195 Waste disposal permits required of counties, municipalities and public corporations--Modification or additional conditions may be ordered.

In the event that a material change in the condition of the state waters occurs the department may, by appropriate order, modify permit conditions or specify additional conditions in permits previously issued.

[1987 c 109 § 139; 1967 c 13 § 18.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.200 Waste disposal permits required of counties, municipalities and public corporations--Nonaction upon application--Temporary permit--Duration.

In the event of failure of the department to act upon an application within sixty days after it has been filed the applicant shall be deemed to have received a temporary permit. Said permit shall authorize the applicant to discharge wastes into waters of the state as requested in its application only until such time as the department shall have taken action upon said application.

[1987 c 109 § 140; 1967 c 13 § 19; 1955 c 71 § 5.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.215 Upland finfish facilities--Waste discharge standards--Waste disposal permit.

(1) The following definition shall apply to this section: "Upland finfish hatching and rearing facilities" means those facilities not located within waters of the state where finfish are hatched, fed, nurtured, held, maintained, or reared to reach the size of release or for market sale. This shall include fish hatcheries, rearing ponds, spawning channels, and other similarly constructed or fabricated public or private facilities.

(2) Not later than September 30, 1989, the department shall adopt standards pursuant to chapter 34.05 RCW for waste discharges from upland finfish hatching and rearing facilities. In establishing these standards, the department shall incorporate, to the extent applicable, studies conducted by the United States environmental protection agency on finfish rearing facilities and other relevant information. The department shall also issue a general permit as authorized by the federal clean water act, 33 U.S.C. 1251 et seq., or RCW 90.48.160 by September 30, 1989, for upland finfish hatching and rearing facilities. The department shall approve or deny applications for coverage under the general permit for upland finfish hatching and rearing facilities within one hundred eighty days from the date of application, unless a longer time is required to satisfy public participation requirements in the permit process in accordance with applicable rules, or compliance with the requirements of the state environmental policy act under chapter 43.21C RCW. The department shall notify applicants for coverage by a general permit as soon as it determines that a proposed discharge meets or fails to comply with the standards or general permit conditions set forth pursuant to this section, or that a time period longer than one hundred eighty days is necessary to satisfy public participation requirements or the state environmental policy act.

[1989 c 293 § 1.]

RCW 90.48.220 Marine finfish rearing facilities--Waste discharge standards--Discharge permit applications--Exemption.

(1) For the purposes of this section "marine finfish rearing facilities" means those private and public facilities located within the salt water of the state where finfish are fed, nurtured, held, maintained, or reared to reach the size of release or for market sale.

(2) Not later than October 31, 1994, the department shall adopt criteria under chapter 34.05 RCW for allowable sediment impacts from organic enrichment due to marine finfish rearing facilities.

(3) Not later than June 30, 1995, the department shall adopt standards under chapter 34.05 RCW for waste discharges from marine finfish rearing facilities. In establishing these standards, the department shall review and incorporate, to the extent possible, studies conducted by state and federal agencies on waste discharges from marine finfish rearing facilities, and any reports and other materials prepared by technical committees on waste discharges from marine finfish rearing facilities. The department shall approve or deny discharge permit applications for marine finfish rearing facilities within one hundred eighty days from the date of application, unless a longer time is required to satisfy public participation requirements in the permit process in accordance with applicable rules, or compliance with the requirements of the state environmental policy act under chapter 43.21C RCW. The department shall notify applicants as soon as it determines that a proposed discharge meets or fails to comply with the standards adopted pursuant to this section, or if a time period longer than one hundred eighty days is necessary to satisfy public participation requirements of the state environmental policy act.

(4) The department may adopt rules to exempt marine finfish rearing facilities not requiring national pollutant discharge elimination system permits under the federal water pollution control act from the discharge permit requirement.

[1993 c 296 § 1.]

RCW 90.48.230 Application of administrative procedure law to rule making and adjudicative proceedings.

The provisions of chapter 34.05 RCW, the Administrative Procedure Act, apply to all rule making and adjudicative proceedings authorized by or arising under the provisions of this chapter.

[1989 c 175 § 181; 1967 c 13 § 21.]

Notes:

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 90.48.240 Water pollution orders for conditions requiring immediate action--Appeal.

Notwithstanding any other provisions of this chapter or chapter 90.56 RCW, whenever it appears to the director that water quality conditions exist which require immediate action to protect the public health or welfare, or that a person required by RCW 90.48.160 to obtain a

waste discharge permit prior to discharge is discharging without the same, or that a person conducting an operation which is subject to a permit issued pursuant to RCW 90.48.160 conducts the same in violation of the terms of said permit, causing water quality conditions to exist which require immediate action to protect the public health or welfare, the director may issue a written order to the person or persons responsible without prior notice or hearing, directing and affording the person or persons responsible the alternative of either (1) immediately discontinuing or modifying the discharge into the waters of the state, or (2) appearing before the department at the time and place specified in said written order for the purpose of providing to the department information pertaining to the violations and conditions alleged in said written order. The responsible person or persons shall be afforded not less than twenty-four hours notice of such an information meeting. If following such a meeting the department determines that water quality conditions exist which require immediate action as described herein, the department may issue a written order requiring immediate discontinuance or modification of the discharge into the waters of the state. In the event an order is not immediately complied with the attorney general, upon request of the department, shall seek and obtain an order of the superior court of the county in which the violation took place directing compliance with the order of the department. Such an order is appealable pursuant to RCW 43.21B.310.

[1991 c 200 § 1106; 1987 c 109 § 15; 1967 c 13 § 22.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.250 Agreements or contracts to monitor waters and effluent discharge.

The department is authorized to make agreements and enter into such contracts as are appropriate to carry out a program of monitoring the condition of the waters of the state and the effluent discharged therein, including contracts to monitor effluent discharged into public waters when such monitoring is required by the terms of a waste discharge permit or as part of the approval of a sewerage system, if adequate compensation is provided to the department as a term of the contract.

[1987 c 109 § 141; 1967 c 13 § 23.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.260 Federal clean water act--Department designated as state agency, authority--Powers, duties and functions.

The department of ecology is hereby designated as the State Water Pollution Control

Agency for all purposes of the federal clean water act as it exists on February 4, 1987, and is hereby authorized to participate fully in the programs of the act as well as to take all action necessary to secure to the state the benefits and to meet the requirements of that act. With regard to the national estuary program established by section 320 of that act, the department shall exercise its responsibility jointly with the *Puget Sound water quality authority. The powers granted herein include, among others, and notwithstanding any other provisions of chapter 90.48 RCW or otherwise, the following:

(1) Complete authority to establish and administer a comprehensive state point source waste discharge or pollution discharge elimination permit program which will enable the department to qualify for full participation in any national waste discharge or pollution discharge elimination permit system and will allow the department to be the sole agency issuing permits required by such national system operating in the state of Washington subject to the provisions of RCW 90.48.262(2). Program elements authorized herein may include, but are not limited to: (a) Effluent treatment and limitation requirements together with timing requirements related thereto; (b) applicable receiving water quality standards requirements; (c) requirements of standards of performance for new sources; (d) pretreatment requirements; (e) termination and modification of permits for cause; (f) requirements for public notices and opportunities for public hearings; (g) appropriate relationships with the secretary of the army in the administration of his responsibilities which relate to anchorage and navigation, with the administrator of the environmental protection agency in the performance of his duties, and with other governmental officials under the federal clean water act; (h) requirements for inspection, monitoring, entry, and reporting; (i) enforcement of the program through penalties, emergency powers, and criminal sanctions; (j) a continuing planning process; and (k) user charges.

(2) The power to establish and administer state programs in a manner which will insure the procurement of moneys, whether in the form of grants, loans, or otherwise; to assist in the construction, operation, and maintenance of various water pollution control facilities and works; and the administering of various state water pollution control management, regulatory, and enforcement programs.

(3) The power to develop and implement appropriate programs pertaining to continuing planning processes, area-wide waste treatment management plans, and basin planning.

The governor shall have authority to perform those actions required of him or her by the federal clean water act.

[1988 c 220 § 1; 1983 c 270 § 1; 1979 ex.s. c 267 § 1; 1973 c 155 § 4; 1967 c 13 § 24.]

Notes:

***Reviser's note:** The Puget Sound water quality authority and its powers and duties, pursuant to the Sunset Act, chapter 43.131 RCW, were terminated June 30, 1995, and repealed June 30, 1996. See 1990 c 115 §§ 11 and 12. Powers, duties, and functions of the Puget Sound water quality authority pertaining to cleanup and protection of Puget Sound transferred to the Puget Sound action team by 1996 c 138 § 11. See RCW 90.71.903.

Severability--1983 c 270: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 270 § 5.]

RCW 90.48.261 Exercise of powers under RCW 90.48.260--Aquatic resource mitigation.

When exercising its powers under RCW 90.48.260, the department shall, at the request of the project proponent, follow the guidance contained in RCW 90.74.005 through 90.74.030.

[1997 c 424 § 7.]

RCW 90.48.262 Implementation of RCW 90.48.260--Permits for energy facilities--Rules and procedures.

(1) The powers established under RCW 90.48.260 shall be implemented by the department through the adoption of rules in every appropriate situation. The permit program authorized under RCW 90.48.260(1) shall constitute a continuation of the established permit program of RCW 90.48.160 and other applicable sections within chapter 90.48 RCW. The appropriate modifications as authorized in *this 1973 amendatory act are designed to avoid duplication and other wasteful practices and to insure that the state permit program contains all required elements of and is compatible with the requirements of any national permit system.

(2) Permits for energy facilities subject to chapter 80.50 RCW shall be issued by the energy facility site evaluation council: PROVIDED, That such permits shall become effective only if the governor approves an application for certification and executes a certification agreement pursuant to said chapter. The council shall have all powers necessary to establish and administer a point source discharge permit program pertaining to such plants, consistent with applicable receiving water quality standards established by the department, and to qualify for full participation in any national waste discharge or pollution discharge elimination permit system. The council and the department shall each adopt, by rules, procedures which will provide maximum coordination and avoid duplication between the two agencies with respect to permits in carrying out the requirements of *this act including, but not limited to, monitoring and enforcement of certification agreements, and in qualifying for full participation in any such national system.

[1975-'76 2nd ex.s. c 108 § 41; 1973 c 155 § 5.]

Notes:

***Reviser's note:** "This 1973 amendatory act" and "this act" apparently refer to 1973 c 155, which consists of this section, amendments to RCW 90.48.010, 90.48.120, 90.48.140, 90.48.144, 90.48.160, and 90.48.260, and the repeal of RCW 90.48.070.

Severability--Effective date--1975-'76 2nd ex.s. c 108: See notes following RCW 43.21F.010.

RCW 90.48.264 Federal clean water act--Rules for on-site sewage disposal systems adjacent to marine waters.

In implementing this chapter and in participating in programs under the federal clean water act, the department may consult with the department of social and health services concerning standards for repair of existing, failing on-site sewage disposal systems that are

adjacent to marine waters. By January 1, 1989, the department of social and health services shall propose rules for adoption by the state board of health identifying the standards for repair of existing, failing on-site sewage disposal systems at single-family residences that were legally occupied prior to June 9, 1988, and that are adjacent to marine waters. The rules may specify the design, operation and maintenance standards for such repaired systems so as to ensure protection of the public health, attainment of state water quality standards and the protection of shellfish and other public resources. The rules shall also provide that any proposed discharge to marine water shall be considered only if on-site sewage disposal systems are not feasible and that such discharges shall meet the requirements of this chapter and department of ecology regulations. The state board of health shall adopt such proposed rules unless the board finds modification or rejection of them necessary to protect the public health.

[1988 c 220 § 2.]

RCW 90.48.270 Sewage drainage basins--Authority of department to delineate and establish.

The department shall have authority to delineate and establish sewage drainage basins in the state for the purpose of developing and/or adopting comprehensive plans for the control and abatement of water pollution within such basins. Basins may include, but are not limited to, rivers and their tributaries, streams, coastal waters, sounds, bays, lakes, and portions or combinations thereof, as well as the lands drained thereby.

[1987 c 109 § 142; 1967 c 13 § 26.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Aquifer protection areas: Chapter 36.36 RCW.

RCW 90.48.280 Sewage drainage basins--Comprehensive plans for sewage drainage basins.

The department is authorized to prepare and/or adopt a comprehensive water pollution control and abatement plan and to make subsequent amendments thereto, for each basin established pursuant to RCW 90.48.270. Comprehensive plans for sewage drainage basins may be prepared by any municipality and submitted to the department for adoption.

Prior to adopting a comprehensive plan for any basin or any subsequent amendment thereof the department shall hold a public hearing thereon. Notice of such hearing shall be given by registered mail, together with copies of the proposed plan, to each municipality, or other political subdivision, within the basin exercising a sewage disposal function, at least twenty days prior to the hearing date. Such hearing may be continued from time to time and, at the termination thereof, the department may reject the plan proposed or adopt it with such modifications as it shall deem proper.

Following adoption of a comprehensive plan for any basin, the department shall require

compliance with such plan by any municipality or person operating or constructing a sewage collection, treatment or disposal system or plant, or any improvement to or extension of an existing sewage collection, treatment or disposal system or plant, within the basin.

[1987 c 109 § 143; 1967 c 13 § 27.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.48.285 Contracts with municipal or public corporations and political subdivisions to finance water pollution control projects--Requisites--Priorities.

The department is authorized to enter into contracts with any municipal or public corporation or political subdivision within the state for the purpose of assisting such agencies to finance the construction of water pollution control projects necessary to prevent the discharge of untreated or inadequately treated sewage or other waste into the waters of the state, including but not limited to, systems for the control of storm or surface waters which will provide for the removal of waste or polluting materials in a manner conforming to the comprehensive plan of water pollution control and abatement proposed by the agencies and approved by the department. Any such contract may provide for:

The payment by the department to a municipal or public corporation or political subdivision on a monthly, quarterly, or annual basis of varying amounts of moneys as advances which shall be repayable by said municipal or public corporation, or political subdivision under conditions determined by the department.

Contracts made by the department shall be subject to the following limitations:

(1) No contract shall be made unless the department shall find that the project cannot be financed at reasonable cost or within statutory limitations by the borrower without the making of such contract.

(2) No contract shall be made with any public or municipal corporation or political subdivision to assist in the financing of any project located within a sewage drainage basin for which the department shall have previously adopted a comprehensive water pollution control and abatement plan unless the project is found by the department to conform with the basin comprehensive plan.

(3) The department shall determine the interest rate, not to exceed ten percent per annum, which such advances shall bear.

(4) The department shall provide such reasonable terms and conditions of repayment of advances as it may determine.

(5) The total outstanding amount which the department may at any time be obligated to pay under all outstanding contracts made pursuant to this section shall not exceed the moneys available for such payment.

(6) Municipal or public corporations or political subdivisions shall meet such qualifications and follow such procedures in applying for contract assistance as shall be

established by the department.

In making such contracts the department shall give priority to projects which will provide relief from actual or potential public health hazards or water pollution conditions and which provide substantial capacity beyond present requirements to meet anticipated future demand.

[1987 c 109 § 144; 1980 c 32 § 13; 1969 ex.s. c 141 § 1.]

NOTES:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Severability--1969 ex.s. c 141: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provisions to other persons or circumstances is not affected." [1969 ex.s. c 141 § 2.]

RCW 90.48.290 Grants to municipal or public corporations or political subdivisions to aid water pollution control projects--Limitations.

The department is authorized to make and administer grants within appropriations authorized by the legislature to any municipal or public corporation, or political subdivision within the state for the purpose of aiding in the construction of water pollution control projects necessary to prevent the discharge of untreated or inadequately treated sewage or other waste into the waters of the state including, but not limited to, projects for the control of storm or surface waters which will provide for the removal of waste or polluting materials therefrom.

Grants so made by the department shall be subject to the following limitations:

(1) No grant shall be made in an amount which exceeds the recipient's contribution to the estimated cost of the project: PROVIDED, That the following shall be considered a part of the recipient's contribution:

(a) Any grant received by the recipient from the federal government pursuant to section 8(f) of the Federal Water Pollution Control Act (33 U.S.C. 466) for the project;

(b) Any expenditure which is made by any municipal or public corporation, or political subdivision within the state as a part of a joint effort with the recipient to carry out the project and which has not been used as a matching contribution for another grant made pursuant to this chapter, and

(c) Any expenditure for the project made by the recipient out of moneys advanced by the department from a revolving fund and repayable to said fund.

(2) No grant shall be made for any project which does not qualify for and receive a grant of federal funds under the provisions of the Federal Water Pollution Control Act as now or hereafter amended: PROVIDED, That this restriction shall not apply to state grants made in any biennium over and above the amount of such grants required to match all federal funds allocated to the state for such biennium.

(3) No grant shall be made to any municipal or public corporation, or political subdivision for any project located within a drainage basin unless the department shall have previously adopted a comprehensive water pollution control and abatement plan and unless the project is found by the department to conform with such basin comprehensive plan: PROVIDED, That the requirement for a project to conform to a comprehensive water pollution

control and abatement plan may be waived by the department for any grant application filed with the department prior to July 1, 1974, in those situations where the department finds the public interest would be served better by approval of any grant application made prior to adoption of such plan than by its denial.

(4) Recipients of grants shall meet such qualifications and follow such procedures in applying for grants as shall be established by the department.

(5) Grants may be made to reimburse recipients for expenditures made after July 1, 1967 for projects which meet the requirements of this section and were commenced after the recipient had filed a grant application with the department.

[1987 c 109 § 145; 1969 ex.s. c 284 § 1; 1967 c 13 § 28.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Severability--1969 ex.s. c 284: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1969 ex.s. c 284 § 24.]

RCW 90.48.300 Pollution control facilities--Tax exemptions and credits.

See chapter 82.34 RCW.

RCW 90.48.364 Discharge of oil into waters of the state--Definitions.

For the purposes of this chapter, "technical feasibility" or "technically feasible" means that given available technology, a restoration or enhancement project can be successfully completed at a cost that is not disproportionate to the value of the resource before the injury.

[1991 c 200 § 811.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 90.48.366 Discharge of oil into waters of the state--Compensation schedule.

By July 1, 1991, the department, in consultation with the departments of *fisheries, wildlife, and natural resources, and the parks and recreation commission, shall adopt rules establishing a compensation schedule for the discharge of oil in violation of this chapter and chapter 90.56 RCW. The amount of compensation assessed under this schedule shall be no less than one dollar per gallon of oil spilled and no greater than fifty dollars per gallon of oil spilled. The compensation schedule shall reflect adequate compensation for unquantifiable damages or for damages not quantifiable at reasonable cost for any adverse environmental, recreational, aesthetic, or other effects caused by the spill and shall take into account:

(1) Characteristics of any oil spilled, such as toxicity, dispersibility, solubility, and persistence, that may affect the severity of the effects on the receiving environment, living organisms, and recreational and aesthetic resources;

(2) The sensitivity of the affected area as determined by such factors as: (a) The location of the spill; (b) habitat and living resource sensitivity; (c) seasonal distribution or sensitivity of living resources; (d) areas of recreational use or aesthetic importance; (e) the proximity of the spill to important habitats for birds, aquatic mammals, fish, or to species listed as threatened or endangered under state or federal law; (f) significant archaeological resources as determined by the office of archaeology and historic preservation; and (g) other areas of special ecological or recreational importance, as determined by the department. If the department has adopted rules for a compensation table prior to July 1, 1992, the sensitivity of significant archaeological resources shall only be included among factors to be used in the compensation table when the department revises the rules for the compensation table after July 1, 1992; and

(3) Actions taken by the party who spilled oil or any party liable for the spill that: (a) Demonstrate a recognition and affirmative acceptance of responsibility for the spill, such as the immediate removal of oil and the amount of oil removed from the environment; or (b) enhance or impede the detection of the spill, the determination of the quantity of oil spilled, or the extent of damage, including the unauthorized removal of evidence such as injured fish or wildlife.

[1994 sp.s. c 9 § 855; 1992 c 73 § 28; 1991 c 200 § 812; 1989 c 388 § 2.]

Notes:

***Reviser's note:** Powers, duties, and functions of the department of fisheries and the department of wildlife were transferred to the department of fish and wildlife by 1993 sp.s. c 2, effective July 1, 1994.

Severability--Headings and captions not law--Effective date--1994 sp.s. c 9: See RCW 18.79.900 through 18.79.902.

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Intent--Application--Captions--Severability--1989 c 388: See notes following RCW 90.56.010.

RCW 90.48.367 Discharge of oil into waters of the state--Assessment of compensation.

(1) After a spill or other incident causing damages to the natural resources of the state, the department shall conduct a formal preassessment screening as provided in RCW 90.48.368.

(2) The department shall use the compensation schedule established under RCW 90.48.366 to determine the amount of damages if the preassessment screening committee determines that: (a) Restoration or enhancement of the injured resources is not technically feasible; (b) damages are not quantifiable at a reasonable cost; and (c) the restoration and enhancement projects or studies proposed by the liable parties are insufficient to adequately compensate the people of the state for damages.

(3) If the preassessment screening committee determines that the compensation schedule should not be used, compensation shall be assessed for the amount of money necessary to restore any damaged resource to its condition before the injury, to the extent technically feasible, and compensate for the lost value incurred during the period between injury and restoration.

(4) Restoration shall include the cost to restock such waters, replenish or replace such resources, and otherwise restore the stream, lake, or other waters of the state, including any estuary, ocean area, submerged lands, shoreline, bank, or other lands adjoining such waters to its

condition before the injury, as such condition is determined by the department. The lost value of a damaged resource shall be equal to the sum of consumptive, nonconsumptive, and indirect use values, as well as lost taxation, leasing, and licensing revenues. Indirect use values may include existence, bequest, option, and aesthetic values. Damages shall be determined by generally accepted and cost-effective procedures, including, but not limited to, contingent valuation method studies.

(5) Compensation assessed under this section shall be recoverable in an action brought by the attorney general on behalf of the people of the state of Washington and affected counties and cities in the superior court of Thurston county or any county in which damages occurred. Moneys recovered by the attorney general under this section shall be deposited in the coastal protection fund established under RCW 90.48.390, and shall only be used for the purposes stated in RCW 90.48.400.

(6) Compensation assessed under this section shall preclude claims under this chapter by local governments for compensation for damages to publicly owned resources resulting from the same incident.

[1991 c 200 § 813; 1989 c 388 § 3.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Intent--Application--Captions--Severability--1989 c 388: See notes following RCW 90.56.010.

RCW 90.48.368 Discharge of oil into waters of the state--Preassessment screening.

(1) The department shall adopt rules establishing a formal process for preassessment screening of damages resulting from spills to the waters of the state causing the death of, or injury to, fish, animals, vegetation, or other resources of the state. The rules shall specify the conditions under which the department shall convene a preassessment screening committee. The preassessment screening process shall occur concurrently with reconnaissance activities. The committee shall use information obtained from reconnaissance activities as well as any other relevant resource and resource use information. For each incident, the committee shall determine whether a damage assessment investigation should be conducted, or, whether the compensation schedule authorized under RCW 90.48.366 and 90.48.367 should be used to assess damages. The committee may accept restoration or enhancement projects or studies proposed by the liable parties in lieu of some or all of: (a) The compensation schedule authorized under RCW 90.48.366 and 90.48.367; or (b) the claims from damage assessment studies authorized under RCW 90.48.142.

(2) A preassessment screening committee may consist of representatives of the departments of ecology, fish and wildlife, natural resources, social and health services, and emergency management, the parks and recreation commission, the office of archaeology and historic preservation, as well as other federal, state, and local agencies, and tribal and local governments whose presence would enhance the reconnaissance or damage assessment aspects of spill response. The department shall chair the committee and determine which representatives

will be needed on a spill-by-spill basis.

(3) The committee shall consider the following factors when determining whether a damage assessment study authorized under RCW 90.48.367 should be conducted: (a) Whether evidence from reconnaissance investigations suggests that injury has occurred or is likely to occur to publicly owned resources; (b) the potential loss in services provided by resources injured or likely to be injured and the expected value of the potential loss; (c) whether a restoration project to return lost services is technically feasible; (d) the accuracy of damage quantification methods that could be used and the anticipated cost-effectiveness of applying each method; (e) the extent to which likely injury to resources can be verified with available quantification methods; and (f) whether the injury, once quantified, can be translated into monetary values with sufficient precision or accuracy.

(4) When a resource damage assessment is required for an oil spill in the navigable waters of the state, as defined in RCW 90.56.010, the state trustee agency responsible for the resource and habitat damaged shall conduct the damage assessment and pursue all appropriate remedies with the responsible party.

(5) Oil spill damage assessment studies authorized under RCW 90.48.367 may only be conducted if the committee, after considering the factors enumerated in subsection (3) of this section, determines that the damages to be investigated are quantifiable at a reasonable cost and that proposed assessment studies are clearly linked to quantification of the damages incurred.

(6) As new information becomes available, the committee may reevaluate the scope of damage assessment using the factors listed in subsection (3) of this section and may reduce or expand the scope of damage assessment as appropriate.

(7) The preassessment screening process shall provide for the ongoing involvement of persons who may be liable for damages resulting from an oil spill. The department may negotiate with a potentially liable party to perform restoration and enhancement projects or studies which may substitute for all or part of the compensation authorized under RCW 90.48.366 and 90.48.367 or the damage assessment studies authorized under RCW 90.48.367.

(8) For the purposes of this section and RCW 90.48.367, the cost of a damage assessment shall be considered "reasonable" when the anticipated cost of the damage assessment is expected to be less than the anticipated damage that may have occurred or may occur.

[1994 c 264 § 92; 1992 c 73 § 29; 1991 c 200 § 814; 1989 c 388 § 4.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Intent--Application--Captions--Severability--1989 c 388: See notes following RCW 90.56.010.

RCW 90.48.386 Department of natural resources leases.

After May 15, 1991, the department of natural resources shall include in its leases for onshore and offshore facilities the following provisions:

(1) Require those wishing to lease, sublease, or re-lease state-owned aquatic lands to comply with the provisions of this chapter;

(2) Require lessees and sublessees to operate according to the plan of operations and to keep the plan current in compliance with this chapter; and

(3) Include in its leases provisions that a violation by the lessee or sublessee of the provisions of this chapter may be grounds for termination of the lease.

[1991 c 200 § 1101.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 90.48.390 Coastal protection fund--Established--Moneys credited to--Use.

The coastal protection fund is established to be used by the department as a revolving fund for carrying out the purposes of restoration of natural resources under this chapter and chapter 90.56 RCW. To this fund there shall be credited penalties, fees, damages, charges received pursuant to the provisions of this chapter and chapter 90.56 RCW, compensation for damages received under this chapter and chapter 90.56 RCW, and an amount equivalent to one cent per gallon from each marine use refund claim under RCW 82.36.330.

Moneys in the fund not needed currently to meet the obligations of the department in the exercise of its powers, duties, and functions under RCW 90.48.142, 90.48.366, 90.48.367, and 90.48.368 shall be deposited with the state treasurer to the credit of the fund.

[1991 sp.s. c 13 § 84; 1991 c 200 § 815; 1989 c 388 § 7; 1989 c 262 § 3; 1971 ex.s. c 180 § 4.]

Notes:

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Intent--Application--Captions--Severability--1989 c 388: See notes following RCW 90.56.010.

Findings--1989 c 262: See note following RCW 90.48.142.

RCW 90.48.400 Coastal protection fund--Disbursal of moneys from.

(1) Moneys in the coastal protection fund shall be disbursed for the following purposes and no others:

(a) Environmental restoration and enhancement projects intended to restore or enhance environmental, recreational, archaeological, or aesthetic resources for the benefit of Washington's citizens;

(b) Investigations of the long-term effects of oil spills; and

(c) Development and implementation of an aquatic land geographic information system.

(2) The director may allocate a portion of the fund to be devoted to research and development in the causes, effects, and removal of pollution caused by the discharge of oil or other hazardous substances.

(3) A steering committee consisting of representatives of the departments of ecology, fish and wildlife, and natural resources, and the parks and recreation commission shall authorize the expenditure of the moneys collected under RCW 90.48.366 through 90.48.368, after consulting impacted local agencies and local and tribal governments.

(4) Agencies may not be reimbursed from the coastal protection fund for the salaries and

benefits of permanent employees for routine operational support. Agencies may only be reimbursed under this section if money for reconnaissance and damage assessment activities is unavailable from other sources.

[1994 c 264 § 93; 1992 c 73 § 30; 1991 c 200 § 816; 1990 c 116 § 14. Prior: 1989 c 388 § 8; 1989 c 262 § 4; 1971 ex.s. c 180 § 5.]

Notes:

Effective dates--Severability--1992 c 73: See RCW 82.23B.902 and 90.56.905.

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Intent--Application--Captions--Severability--1989 c 388: See notes following RCW 90.56.010.

Findings--1989 c 262: See note following RCW 90.48.142.

RCW 90.48.420 Water quality standards affected by forest practices--Department of ecology solely responsible for water quality standards--Forest practices rules--Adoption--Examination--Enforcement procedures.

(1) The department of ecology, pursuant to powers vested in it previously by chapter 90.48 RCW and consistent with the policies of said chapter and RCW 90.54.020(3), shall be solely responsible for establishing water quality standards for waters of the state. On or before January 1, 1975, the department of ecology shall examine existing rules containing water quality standards and other applicable rules of said department pertaining to waters of the state affected by nonpoint sources of pollution arising from forest practices and, when it appears appropriate to the department of ecology, modify said rules. In any such examination or modification the department of ecology shall consider such factors, among others, as uses of the receiving waters, diffusion, down-stream cooling, and reasonable transient and short-term effects resulting from forest practices.

Adoption of forest practices rules pertaining to water quality by the forest practices board shall be accomplished after reaching agreement with the director of the department or the director's designee on the board. Adoption shall be accomplished so that compliance with such forest practice[s] rules will achieve compliance with water pollution control laws.

(2) The department of ecology shall monitor water quality to determine whether revisions in such water quality standards or revisions in such forest practices rules are necessary to accomplish the foregoing result, and either adopt appropriate revisions to such water quality standards or propose appropriate revisions to such forest practices rules or both.

(3) Notwithstanding any other provisions of chapter 90.48 RCW or of the rules adopted thereunder, no permit system pertaining to nonpoint sources of pollution arising from forest practices shall be authorized, and no civil or criminal penalties shall be imposed with respect to any forest practices conducted in full compliance with the applicable provisions of RCW 76.09.010 through 76.09.280, forest practices rules, and any approvals or directives of the department of natural resources thereunder.

(4) Prior to the department of ecology taking action under statutes or rules relating to water quality, regarding violations of water quality standards arising from forest practices, the department of ecology shall notify the department of natural resources.

[1999 sp.s. c 4 § 1101; 1975 1st ex.s. c 200 § 13; 1974 ex.s. c 137 § 30.]

NOTES:

Part headings not law--1999 sp.s. c 4: See note following RCW 77.85.180.

Effective dates--1974 ex.s. c 137: See RCW 76.09.925.

Severability--1974 ex.s. c 137: See RCW 76.09.935.

Forest practices: Chapter 76.09 RCW.

Right of entry to administer this section: RCW 76.09.160.

RCW 90.48.425 Forest practices act and regulations relating to water quality protection to be utilized to satisfy federal water pollution act.

The forest practices act, chapter 76.09 RCW, and the forest practices regulations adopted thereunder relating to water quality protection shall be utilized to satisfy the planning and program requirements of sections 208, 209, and 305 of the federal Water Pollution Control Act, as regards silvicultural activities, unless it is determined by the department of ecology that extraordinary conditions exist which make forest practices regulations unsuitable to satisfy such federal requirements.

[1975 1st ex.s. c 200 § 14.]

Notes:

Provisions of state law pertaining to federal clean water act: RCW 90.48.260, 90.48.262.

RCW 90.48.430 Watershed restoration projects--Approval process--Waiver of public review.

A permit, certification, or other approval required by the department for a watershed restoration project as defined in RCW 89.08.460 shall be processed in compliance with RCW 89.08.450 through 89.08.510. Public review of proposed watershed restoration projects may be shortened or waived by the department.

[1995 c 378 § 15.]

RCW 90.48.445 Aquatic noxious weed control--Water quality permits--Definition.

(1) The director shall issue or approve water quality permits for use by federal, state, or local governmental agencies and licensed applicators for the purpose of using, for aquatic noxious weed control, herbicides and surfactants registered under state or federal pesticide control laws, and for the purpose of experimental use of herbicides on aquatic sites, as defined in 40 C.F.R. Sec. 172.3. The issuance of the permits shall be subject only to compliance with: Federal and state pesticide label requirements, the requirements of the federal insecticide, fungicide, and rodenticide act, the Washington pesticide control act, the Washington pesticide application act, and the state environmental policy act, except that:

(a) When the director issues water quality permits for the purpose of using glyphosate and surfactants registered by the department of agriculture to control spartina, as defined by

RCW 17.26.020, the water quality permits shall contain the following criteria:

(i) Spartina treatment shall occur between June 1st and October 31st of each year unless the department, the department of agriculture, and the department of fish and wildlife agree to add additional dates beyond this period, except that no aerial application shall be allowed on July 4th or Labor Day and for ground application on those days the applicator shall post signs at each corner of the treatment area;

(ii) The applicator shall take all reasonable precautions to prevent the spraying of nontarget vegetation and nonvegetated areas;

(iii) A period of fourteen days between treatments is required prior to re-treating the previously treated areas;

(iv) Aerial or ground broadcast application shall not be made when the wind speed exceeds ten miles per hour; and

(v) An application shall not be made when a tidal regime leaves the plants dry for less than four hours.

(b) The director shall issue water quality permits for the purpose of using herbicides or surfactants registered by the department of agriculture to control aquatic noxious weeds, other than spartina, and the permit shall state that aerial and ground broadcast applications may not be made when the wind speed exceeds ten miles per hour.

(c) The director shall issue water quality permits for the experimental use of herbicides on aquatic sites, as defined in 40 C.F.R. Sec. 172.3, when the department of agriculture has issued an experimental use permit, under the authority of RCW 15.58.405(3). Because of the small geographic areas involved and the short duration of herbicide application, water quality permits issued under this subsection are not subject to state environmental policy act review.

(2) Applicable requirements established in an option or options recommended for controlling the noxious weed by a final environmental impact statement published under chapter 43.21C RCW by the department prior to May 5, 1995, by the department of agriculture, or by the department of agriculture jointly with other state agencies shall be considered guidelines for the purpose of granting the permits issued under this chapter. This section may not be construed as requiring the preparation of a new environmental impact statement to replace a final environmental impact statement published before May 5, 1995, but instead shall authorize the department of agriculture, as lead agency for the control of spartina under RCW 17.26.015, to supplement, amend, or issue addenda to the final environmental impact statement published before May 5, 1995, which may assess the environmental impact of the application of stronger concentrations of active ingredients, altered application patterns, or other changes as the department of agriculture deems appropriate.

(3) The director of ecology may not utilize this permit authority to otherwise condition or burden weed control efforts. Except for permits issued by the director under subsection (1)(c) of this section, permits issued under this section are effective for five years, unless a shorter duration is requested by the applicant. The director's authority to issue water quality modification permits for activities other than the application of surfactants and approved herbicides, to control aquatic noxious weeds or the experimental use of herbicides used on aquatic sites, as defined in 40 C.F.R. Sec. 172.3, is unaffected by this section.

(4) As used in this section, "aquatic noxious weed" means an aquatic weed on the state noxious weed list adopted under RCW 17.10.080.

[1999 sp.s. c 11 § 1; 1995 c 255 § 3.]

Notes:

Effective date--1999 sp.s. c 11: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [June 7, 1999]." [1999 sp.s. c 11 § 2.]

Severability--Effective date--1995 c 255: See RCW 17.26.900 and 17.26.901.

RCW 90.48.447 Aquatic plant management program--Commercial herbicide information--Experimental application of herbicides--Appropriation for study.

(1) The department of ecology shall update the final supplemental environmental impact statement completed in 1992 for the aquatic plant management program to reflect new information on herbicides evaluated in 1992 and new, commercially available herbicides. The department shall maintain the currency of the information on herbicides and evaluate new herbicides as they become commercially available.

(2) For the 1999 treatment season, the department shall permit by May 15, 1999, municipal experimental application of herbicides such as hydrothol 191 for algae control in lakes managed under chapter 90.24 RCW. If experimental use is determined to be ineffective, then the department shall within fourteen days consult with other state, federal, and local agencies and interested parties, and may permit the use of copper sulfate. The Washington institute for public policy shall contract for a study on the lake-wide effectiveness of any herbicide used under this subsection. Prior to issuing the contract for the study, the institute for public policy shall determine the parameters of the study in consultation with licensed applicators who have recent experience treating the lake and with the nonprofit corporation that participated in centennial clean water fund phase one lake management studies for the lake. The parameters must include measurement of the lake-wide effectiveness of the application of the herbicide in maintaining beneficial uses of the lake, including any uses designated under state or federal water quality standards. The effectiveness of the application shall be determined by objective criteria such as turbidity of the water, the effectiveness in killing algae, any harm to fish or wildlife, any risk to human health, or other criteria developed by the institute. The results of the study shall be reported to the appropriate legislative committees by December 1, 1999. A general fund appropriation in the amount of \$35,000 is provided to the Washington institute for public policy for fiscal year 1999 for the study required under this subsection.

[1999 c 255 § 2.]

Notes:

Findings--Purpose--1999 c 255: "The legislature finds that the environmental, recreational, and aesthetic values of many of the state's lakes are threatened by the invasion of nuisance and noxious aquatic weeds. Once established, these nuisance and noxious aquatic weeds can colonize the shallow shorelines and other areas of lakes with dense surface vegetation mats that degrade water quality, pose a threat to swimmers, and restrict use of lakes. Algae can generate health and safety conditions dangerous to fish, wildlife, and humans. The current environmental

impact statement is causing difficulty in responding to environmentally damaging weed and algae problems. Many commercially available herbicides have been demonstrated to be effective in controlling nuisance and noxious aquatic weeds and algae and do not pose a risk to the environment or public health. The purpose of this act is to allow the use of commercially available herbicides that have been approved by the environmental protection agency and the department of agriculture and subject to rigorous evaluation by the department of ecology through an environmental impact statement for the aquatic plant management program." [1999 c 255 § 1.]

Effective date--1999 c 255: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 10, 1999]." [1999 c 255 § 5.]

RCW 90.48.448 Eurasian water milfoil--Pesticide 2,4-D application.

(1) Subject to restrictions in this section, a government entity seeking to control a limited infestation of Eurasian water milfoil may use the pesticide 2,4-D to treat the milfoil infestation, without obtaining a permit under RCW 90.48.445, if the milfoil infestation is either recently documented or remaining after the application of other control measures, and is limited to twenty percent or less of the littoral zone of the lake. Any pesticide application made under this section must be made according to all label requirements for the product and must meet the public notice requirements of subsection (2) of this section.

(2) Before applying 2,4-D, the government entity shall: (a) Provide at least twenty-one days' notice to the department of ecology, the department of fish and wildlife, the department of agriculture, the department of health, and all lake residents; (b) post notices of the intent to apply 2,4-D at all public access points; and (c) place informational buoys around the treatment area.

(3) The department of fish and wildlife may impose timing restrictions on the use of 2,4-D to protect salmon and other fish and wildlife.

(4) The department may prohibit the use of 2,4-D if the department finds the product contains dioxin in excess of the standard allowed by the United States environmental protection agency. Sampling protocols and analysis used by the department under this section must be consistent with those used by the United States environmental protection agency for testing this product.

(5) Government entities using this section to apply 2,4-D may apply for funds from the freshwater aquatic weeds account consistent with the freshwater aquatic weeds management program as provided in RCW 43.21A.660.

(6) Government entities using this section shall consider development of long-term control strategies for eradication and control of the Eurasian water milfoil.

(7) For the purpose of this section, "government entities" includes cities, counties, state agencies, tribes, special purpose districts, and county weed boards.

[1999 c 255 § 3.]

Notes:

Findings--Purpose--Effective date--1999 c 255: See notes following RCW 90.48.447.

RCW 90.48.450 Discharges from agricultural activity--Consideration to be given as to whether enforcement action would contribute to conversion of land to nonagricultural use--Minimize the possibility.

(1) Prior to issuing a notice of violation related to discharges from agricultural activity on agricultural land, the department shall consider whether an enforcement action would contribute to the conversion of agricultural land to nonagricultural uses. Any enforcement action shall attempt to minimize the possibility of such conversion.

(2) As used in this section:

(a) "Agricultural activity" means the growing, raising, or production of horticultural or viticultural crops, berries, poultry, livestock, grain, mint, hay and dairy products.

(b) "Agricultural land" means at least five acres of land devoted primarily to the commercial production of livestock or agricultural commodities.

[1981 c 297 § 31.]

Notes:

Legislative finding, intent--1981 c 297: See note following RCW 70.94.640.

Severability--1981 c 297: See note following RCW 15.36.201.

RCW 90.48.455 Discharge of chlorinated organics--Engineering reports by pulp and paper mills--Permits limiting discharge.

(1) The department may require each pulp mill and paper mill discharging chlorinated organics to conduct and submit an engineering report on the cost of installing technology designed to reduce the amount of chlorinated organic compounds discharged into the waters of the state. The department shall allow at least twenty-four months from June 11, 1992, for each pulp mill and each paper mill to submit an engineering report.

(2) The department may not issue a permit establishing limits to the discharge of chlorinated organic compounds by a pulp mill or a paper mill under RCW 90.48.160 or 90.48.260 until at least nine months after receiving an engineering report from a kraft mill and at least fifteen months after receiving an engineering report from a sulfite mill.

(3) Nothing in this section shall apply to dioxin compounds.

[1992 c 201 § 1.]

RCW 90.48.465 Water discharge fees.

(1) The department shall establish annual fees to collect expenses for issuing and administering each class of permits under RCW 90.48.160, 90.48.162, and 90.48.260. An initial fee schedule shall be established by rule within one year of March 1, 1989, and thereafter the fee schedule shall be adjusted no more often than once every two years. This fee schedule shall apply to all permits, regardless of date of issuance, and fees shall be assessed prospectively. All fees charged shall be based on factors relating to the complexity of permit issuance and compliance and may be based on pollutant loading and toxicity and be designed to encourage recycling and the reduction of the quantity of pollutants. Fees shall be established in amounts to fully recover and not to exceed expenses incurred by the department in processing permit applications and modifications, monitoring and evaluating compliance with permits, conducting

inspections, securing laboratory analysis of samples taken during inspections, reviewing plans and documents directly related to operations of permittees, overseeing performance of delegated pretreatment programs, and supporting the overhead expenses that are directly related to these activities.

(2) The annual fee paid by a municipality, as defined in 33 U.S.C. Sec. 1362, for all domestic wastewater facility permits issued under RCW 90.48.162 and 90.48.260 shall not exceed the total of a maximum of fifteen cents per month per residence or residential equivalent contributing to the municipality's wastewater system. The department shall adopt by rule a schedule of credits for any municipality engaging in a comprehensive monitoring program beyond the requirements imposed by the department, with the credits available for five years from March 1, 1989, and with the total amount of all credits not to exceed fifty thousand dollars in the five-year period.

(3) The department shall ensure that indirect dischargers do not pay twice for the administrative expense of a permit. Accordingly, administrative expenses for permits issued by a municipality under RCW 90.48.165 are not recoverable by the department.

(4) In establishing fees, the department shall consider the economic impact of fees on small dischargers and the economic impact of fees on public entities required to obtain permits for storm water runoff and shall provide appropriate adjustments.

(5) The fee for an individual permit issued for a dairy farm as defined under chapter 90.64 RCW shall be fifty cents per animal unit up to one thousand one hundred sixty-seven dollars for fiscal year 1998 and one thousand two hundred fourteen dollars for fiscal year 1999. The fee for a general permit issued for a dairy farm as defined under chapter 90.64 RCW shall be fifty cents per animal unit up to eight hundred seventeen dollars for fiscal year 1998 and eight hundred fifty dollars for fiscal year 1999. Thereafter, these fees may rise in accordance with the fiscal growth factor as provided in chapter 43.135 RCW.

(6) All fees collected under this section shall be deposited in the water quality permit account hereby created in the state treasury. Moneys in the account may be appropriated only for purposes of administering permits under RCW 90.48.160, 90.48.162, and 90.48.260.

(7) Beginning with the biennium ending June 30, 1997, the department shall present a biennial progress report on the use of moneys from the account to the legislature. The report will be due December 31st of odd-numbered years. The report shall consist of information on fees collected, actual expenses incurred, and anticipated expenses for the current and following fiscal years.

[1998 c 262 § 16; 1997 c 398 § 2; 1996 c 37 § 3; 1992 c 174 § 17; 1991 c 307 § 1; 1989 c 2 § 13 (Initiative Measure No. 97, approved November 8, 1988).]

Notes:

Effective date--1998 c 262: See RCW 90.64.900.

Short title--Captions--Construction--Existing agreements--Effective date--Severability--1989 c 2:
See RCW 70.105D.900 through 70.105D.921, respectively.

RCW 90.48.480 Reduction of sewer overflows--Plans--Compliance schedule.

The department of ecology shall work with local governments to develop reasonable

plans and compliance schedules for the greatest reasonable reduction of combined sewer overflows. The plan shall address various options, including construction of storage tanks for sewage and separation of sewage and stormwater transport systems. The compliance schedule shall be designed to achieve the greatest reasonable reduction of combined sewer overflows at the earliest possible date. The plans and compliance schedules shall be completed by January 1, 1988. A compliance schedule will be a condition of any waste discharge permit issued or renewed after January 1, 1988.

[1998 c 245 § 174; 1985 c 249 § 2.]

RCW 90.48.490 Sewage treatment facilities--Plans to upgrade or construct.

Plans for upgrading sewage treatment facilities and plans for new sewage treatment facilities shall address the greatest reasonable reduction of combined sewer overflows and implementation of pretreatment standards.

[1985 c 249 § 3.]

RCW 90.48.495 Water conservation measures to be considered in sewer plans.

The department of ecology shall require sewer plans to include a discussion of water conservation measures considered or underway and their anticipated impact on public sewer service.

[1989 c 348 § 10.]

Notes:

Severability--1989 c 348: See note following RCW 90.54.020.

Rights not impaired--1989 c 348: See RCW 90.54.920.

RCW 90.48.500 Pollution Disclosure Act of 1971.

See chapter 90.52 RCW.

RCW 90.48.520 Review of operations before issuance or renewal of wastewater discharge permits--Incorporation of permit conditions.

In order to improve water quality by controlling toxicants in wastewater, the department of ecology shall in issuing and renewing state and federal wastewater discharge permits review the applicant's operations and incorporate permit conditions which require all known, available, and reasonable methods to control toxicants in the applicant's wastewater. Such conditions may include, but are not limited to: (1) Limits on the discharge of specific chemicals, and (2) limits on the overall toxicity of the effluent. The toxicity of the effluent shall be determined by techniques such as chronic or acute bioassays. Such conditions shall be required regardless of the quality of receiving water and regardless of the minimum water quality standards. In no event shall the discharge of toxicants be allowed that would violate any water quality standard, including toxicant standards, sediment criteria, and dilution zone criteria.

[1987 c 500 § 1.]

RCW 90.48.900 Severability--1945 c 216.

Should any section or provision of this act be held invalid by any court of competent jurisdiction, the same shall not affect the validity of the act as a whole or any part thereof other than that portion so held to be invalid.

[1945 c 216 § 23.]

RCW 90.48.901 Severability--1967 c 13.

If any provision of this 1967 amendatory act or its application to any person or circumstance is held invalid the remainder of the act or the application of the provision to other persons or circumstances is not affected.

[1967 c 13 § 30.]

RCW 90.48.902 Severability--1970 ex.s. c 88.

If any provision of this 1970 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1970 ex.s. c 88 § 15.]

RCW 90.48.903 Severability--1971 ex.s. c 180.

If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

[1971 ex.s. c 180 § 12.]

RCW 90.48.904 Severability--1989 c 262.

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

[1989 c 262 § 6.]

RCW 90.48.906 Short title--1971 ex.s. c 180.

This 1971 amendatory act may be cited as the "Coastal Waters Protection Act of 1971".

[1971 ex.s. c 180 § 13.]

Chapter 90.50 RCW
WATER POLLUTION CONTROL FACILITIES--BONDS

Sections

90.50.010	Bond issue--Authorized.
90.50.020	Grants to public bodies authorized.
90.50.030	Bond proceeds--Administration.
90.50.040	Water pollution control facilities bond redemption fund--Bonds payable from sales tax revenues--Remedies of bondholders.
90.50.050	Legislature may provide additional means for bond payment.
90.50.060	Bonds legal investment for state and municipal corporation funds.
90.50.080	Definitions.
90.50.900	Referral of act to electorate.

Notes:

Tax exemptions and credits: Chapter 82.34 RCW.

RCW 90.50.010 Bond issue--Authorized.

For the purpose of providing state matching funds to assist public bodies in the construction and improvement of water pollution control facilities the state finance committee is hereby authorized to issue general obligation bonds of the state of Washington in the sum of twenty-five million dollars to be paid and discharged within twenty years of the date of issuance.

The state finance committee is authorized to prescribe the form of such bonds, the maximum rate of interest the same shall bear, and the time of sale of all or any portion or portions of such bonds, and the conditions of sale and issuance thereof: PROVIDED, That none of the bonds herein authorized shall be sold for less than the par value thereof.

The bonds shall pledge the full faith and credit of the state of Washington and contain an unconditional promise to pay the interest and principal when due. The committee may provide that the bonds, or any of them, may be called prior to the due date thereof under such terms and conditions as it may determine. The state finance committee may authorize the use of facsimile signatures in the issuance of the bonds.

[1970 ex.s. c 67 § 1; 1969 ex.s. c 232 § 63; 1967 c 106 § 1.]

Notes:

Referral of act to electorate, when--1970 ex.s. c 67: "In the event all of the bonds authorized by RCW 90.50.010 through 90.50.080 and 90.50.900, have not been issued on or before September 2, 1970, then this 1970 amendatory act shall be submitted to the people for their adoption and ratification, or rejection, at the general election to be held in this state on the Tuesday next succeeding the first Monday in November, 1970, in accordance with the provisions of section 3, Article VIII of the state Constitution; and in accordance with the provisions of section 1, Article II of the state Constitution as amended, and the laws adopted to facilitate the operation thereof."
[1970 ex.s. c 67 § 2.]

Effective, when--1970 ex.s. c 67: "Section 1 of this 1970 amendatory act shall not become effective

unless this act is adopted and ratified at the referendum election provided for in section 2 of this 1970 amendatory act." [1970 ex.s. c 67 § 3.]

Adoption--Ratification--1970 ex.s. c 67: The amendment to RCW 90.50.010 by 1970 ex.s. c 67 was adopted and ratified by the people at the November 3, 1970 general election (Referendum Bill No. 23).

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 90.50.020 Grants to public bodies authorized.

The department of ecology is authorized to make and administer grants to any public bodies for the purpose of aiding in the construction and improvement of water pollution control facilities in conjunction with federal grants authorized pursuant to the Federal Water Pollution Control Act.

[1987 c 109 § 154; 1967 c 106 § 2.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.50.030 Bond proceeds--Administration.

The proceeds from the sale of the bonds authorized herein, together with all grants, donations, transferred funds and all other moneys which the state finance committee may direct shall be administered by the department of ecology under the authority granted by RCW 90.50.020.

[1987 c 109 § 155; 1980 c 32 § 14; 1967 c 106 § 3.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

Effective date--Transfer of moneys--1980 c 32 § 14: "Section 14 of this act shall take effect on September 1, 1981. Any moneys held on that date in the account disestablished by section 14 of this act shall be transferred to the water pollution control facilities bond redemption fund." [1980 c 32 § 15.]

RCW 90.50.040 Water pollution control facilities bond redemption fund--Bonds payable from sales tax revenues--Remedies of bondholders.

The water pollution control facilities bond redemption fund is hereby created in the state treasury, which fund shall be exclusively devoted to the payment of interest on and retirement of the bonds authorized by this chapter. The state finance committee shall, on or before June 30th of each year, certify to the state treasurer the amount needed in the ensuing twelve months to meet bond retirement and interest requirements and on July 1st of each year the state treasurer shall deposit such amount in said water pollution control facilities redemption fund from moneys transmitted to the state treasurer by the department of revenue and certified by the department of revenue to be sales tax collections and such amount certified by the state finance committee to the state treasurer shall be a prior charge against all retail sales tax revenues of the state of Washington, except that portion thereof heretofore pledged for the payment of bond principal and interest.

The owner and holder of each of said bonds or the trustee for any of the bonds may by mandamus or other appropriate proceeding require and compel the transfer and payment of funds as directed herein.

[1975 1st ex.s. c 278 § 214; 1967 c 106 § 4.]

Notes:

Construction--Severability--1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 90.50.050 Legislature may provide additional means for bond payment.

The legislature may provide additional means for raising moneys for the payment of the interest and principal of the bonds authorized herein and this shall not be deemed to provide an exclusive method for such payment.

[1967 c 106 § 5.]

RCW 90.50.060 Bonds legal investment for state and municipal corporation funds.

The bonds herein authorized shall be a legal investment for all state funds or for funds under state control and all funds of municipal corporations.

[1967 c 106 § 6.]

RCW 90.50.080 Definitions.

For the purposes of this chapter the terms:

(1) "Water pollution control facilities" means the various devices used in the treatment of sewage or industrial wastes of a liquid nature, including the necessary intercepting sewers, outfall sewers, pumping, power, and other equipment, and their appurtenances, and includes any extensions, improvements, remodeling, additions, and alterations thereof;

(2) "Public bodies" means municipal or public corporations, counties, or departments or agencies of state government.

[1967 c 106 § 8.]

RCW 90.50.900 Referral of act to electorate.

This act shall be submitted to the people for their adoption and ratification, or rejection, at the next general election to be held in this state in accordance with the provisions of section 3, Article VIII of the state Constitution; and in accordance with the provisions of section 1, Article II of the state Constitution as amended, and the laws adopted to facilitate the operation thereof.

[1967 c 106 § 9.]

Notes:

Reviser's note: Chapter 90.50 RCW was adopted and ratified by the people at the November 5, 1968,

general election (Referendum Bill No. 17). Governor's proclamation declaring approval of measure is dated December 5, 1968. State Constitution Art. 2 § 1(d) provides: ". . . Such measure [initiatives and referendums] shall be in operation on and after the thirtieth day after the election at which it is approved. . ."

Chapter 90.50A RCW
WATER POLLUTION CONTROL FACILITIES--FEDERAL CAPITALIZATION
GRANTS

Sections

90.50A.005	Purpose.
90.50A.010	Definitions.
90.50A.020	Water pollution control revolving fund.
90.50A.030	Use of moneys in fund.
90.50A.040	Administration of fund.
90.50A.050	Loans from fund--Requirements for recipients.
90.50A.060	Defaults.
90.50A.070	Establishment of policies for loan terms and interest rates.
90.50A.900	Severability--1988 c 284.

RCW 90.50A.005 Purpose.

The long-range health and environmental goals for the state of Washington require the protection of the state's surface and underground waters for the health, safety, use, enjoyment, and economic benefit of its people. It is the purpose of this chapter to provide an account to receive federal capitalization grants to provide financial assistance to the state and to local governments for the planning, design, acquisition, construction, and improvement of water pollution control facilities and related activities in the achievement of state and federal water pollution control requirements for the protection of the state's waters.

[1988 c 284 § 1.]

RCW 90.50A.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

- (1) "Department" means the department of ecology.
- (2) "Eligible cost" means the cost of that portion of a water pollution control facility or activity that can be financed under this chapter.
- (3) "Fund" means the water pollution control revolving fund in the custody of the state treasurer.
- (4) "Water pollution control facility" or "water pollution control facilities" means any facilities or systems owned or operated by a public body for the control, collection, storage, treatment, disposal, or recycling of wastewater, including but not limited to sanitary sewage, storm water, combined sewer overflows, residential, commercial, industrial, and agricultural

wastes, which are causing water quality degradation due to concentrations of conventional, nonconventional, or toxic pollutants. Water pollution control facilities include all equipment, utilities, structures, real property, and interests in and improvements on real property necessary for or incidental to such purpose. Water pollution control facilities also include such facilities, equipment, and collection systems as are necessary to protect federally designated sole source aquifers.

(5) "Water pollution control activities" means actions taken by a public body for the following purposes: (a) To control nonpoint sources of water pollution; (b) to develop and implement a comprehensive management plan for estuaries; and (c) to maintain or improve water quality through the use of water pollution control facilities or other means.

(6) "Public body" means the state of Washington or any agency, county, city or town, other political subdivision, municipal corporation or quasi-municipal corporation, and those Indian tribes now or hereafter recognized as such by the federal government.

(7) "Water pollution" means such contamination, or other alteration of the physical, chemical, or biological properties of any waters of the state, including change in temperature, taste, color, turbidity, or odor of the waters, or such discharge of any liquid, gaseous, solid, radioactive, or other substance into any waters of the state as will or is likely to create a nuisance or render such waters harmful, detrimental, or injurious to the public health, safety, or welfare, or to domestic, commercial, industrial, agricultural, recreational, or other legitimate beneficial uses, or to livestock, wild animals, birds, fish, or other aquatic life.

(8) "Nonpoint source water pollution" means pollution that enters any waters of the state from any dispersed water-based or land-use activities, including, but not limited to, atmospheric deposition, surface water runoff from agricultural lands, urban areas, and forest lands, subsurface or underground sources, and discharges from boats or other marine vessels.

(9) "Federal capitalization grants" means grants from the federal government provided by the water quality act of 1987 (P.L. 100-4).

[1988 c 284 § 2.]

RCW 90.50A.020 Water pollution control revolving fund.

(1) The water pollution control revolving fund is hereby established in the state treasury. Moneys in this fund may be spent only after legislative appropriation. Moneys in the fund may be spent only in a manner consistent with this chapter.

(2) The water pollution control revolving fund shall consist of:

(a) All capitalization grants provided by the federal government under the federal water quality act of 1987;

(b) All state matching funds appropriated or authorized by the legislature;

(c) Any other revenues derived from gifts or bequests pledged to the state for the purpose of providing financial assistance for water pollution control projects;

(d) All repayments of moneys borrowed from the fund;

(e) All interest payments made by borrowers from the fund;

(f) Any other fee or charge levied in conjunction with administration of the fund; and

(g) Any new funds as a result of leveraging.

(3) The state treasurer may invest and reinvest moneys in the water pollution control revolving fund in the manner provided by law. All earnings from such investment and reinvestment shall be credited to the water pollution control revolving fund.

[1993 c 329 § 1; 1992 c 235 § 9; 1991 sp.s. c 13 § 102; 1988 c 284 § 3.]

Notes:

Effective date--1993 c 329: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 12, 1993]." [1993 c 329 § 3.]

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

RCW 90.50A.030 Use of moneys in fund.

The department of ecology shall use the moneys in the water pollution control revolving fund to provide financial assistance as provided in the water quality act of 1987:

(1) To make loans, on the condition that:

(a) Such loans are made at or below market interest rates, including interest free loans, at terms not to exceed twenty years;

(b) Annual principal and interest payments will commence not later than one year after completion of any project and all loans will be fully amortized not later than twenty years after project completion;

(c) The recipient of a loan will establish a dedicated source of revenue for repayment of loans; and

(d) The fund will be credited with all payments of principal and interest on all loans.

(2) Loans may be made for the following purposes:

(a) To public bodies for the construction or replacement of water pollution control facilities as defined in section 212 of the federal water quality act of 1987;

(b) For the implementation of a management program established under section 319 of the federal water quality act of 1987 relating to the management of nonpoint sources of pollution, subject to the requirements of that act; and

(c) For development and implementation of a conservation and management plan under section 320 of the federal water quality act of 1987 relating to the national estuary program, subject to the requirements of that act.

(3) The department may also use the moneys in the fund for the following purposes:

(a) To buy or refinance the water pollution control facilities' debt obligations of public bodies at or below market rates, if such debt was incurred after March 7, 1985;

(b) To guarantee, or purchase insurance for, public body obligations for water pollution control facility construction or replacement or activities if the guarantee or insurance would improve credit market access or reduce interest rates, or to provide loans to a public body for this purpose;

(c) As a source of revenue or security for the payment of principal and interest on revenue or general obligation bonds issued by the state if the proceeds of the sale of such bonds will be deposited in the fund;

(d) To earn interest on fund accounts; and

(e) To pay the expenses of the department in administering the water pollution control revolving fund according to administrative reserves authorized by federal and state law.

(4) Beginning with the biennium ending June 30, 1997, the department shall present a biennial progress report on the use of moneys from the account to the chairs of the senate committee on ways and means and the house of representatives committee on appropriations. The first report is due June 30, 1996, and the report for each succeeding biennium is due December 31 of the odd-numbered year. The report shall consist of a list of each recipient, project description, and amount of the grant, loan, or both.

(5) The department may not use the moneys in the water pollution control revolving fund for grants.

[1996 c 37 § 4; 1988 c 284 § 4.]

RCW 90.50A.040 Administration of fund.

Moneys deposited in the water pollution control revolving fund shall be administered by the department of ecology. In administering the fund, the department shall:

(1) Allocate funds for loans in accordance with the annual project priority list in accordance with section 212 of the federal water pollution control act as amended in 1987, and allocate funds under sections 319 and 320 according to the provisions of that act;

(2) Use accounting, audit, and fiscal procedures that conform to generally accepted government accounting standards;

(3) Prepare any reports required by the federal government as a condition to awarding federal capitalization grants;

(4) Adopt by rule any procedures or standards necessary to carry out the provisions of this chapter;

(5) Enter into agreements with the federal environmental protection agency;

(6) Cooperate with local, substate regional, and interstate entities regarding state assessment reports and state management programs related to the nonpoint source management programs as noted in section 319(c) of the federal water pollution control act amendments of 1987 and estuary programs developed under section 320 of that act; and

(7) Comply with provisions of the water quality act of 1987.

[1988 c 284 § 5.]

RCW 90.50A.050 Loans from fund--Requirements for recipients.

Any public body receiving a loan from the fund shall:

(1) Appear on the annual project priority list to be identified for funding under section 212 of the federal water pollution control act amendments of 1987 or be eligible under sections 319 and 320 of that act;

(2) Submit an application to the department;

(3) Establish and maintain a dedicated source of revenue or other acceptable source of

revenue for the repayment of the loan; and

(4) Demonstrate to the satisfaction of the department that it has sufficient legal authority to incur the debt for which it is applying.

[1988 c 284 § 6.]

RCW 90.50A.060 Defaults.

If a public body defaults on payments due to the fund, the state may withhold any amounts otherwise due to the public body and direct that such funds be applied to the indebtedness and deposited into the account.

[1988 c 284 § 7.]

RCW 90.50A.070 Establishment of policies for loan terms and interest rates.

The department shall establish by rule policies for establishing loan terms and interest rates for loans made from the fund that assure that the objectives of this chapter are met and that adequate funds are maintained in the fund to meet future needs.

[1988 c 284 § 8.]

RCW 90.50A.900 Severability--1988 c 284.

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

[1988 c 284 § 14.]

**Chapter 90.52 RCW
POLLUTION DISCLOSURE ACT OF 1971**

Sections

90.52.005	Environmental excellence program agreements--Effect on chapter.
90.52.010	Annual reports required--Contents--Critical materials designated.
90.52.020	Confidentiality as to manufacturing processes.
90.52.030	Operation subject to injunction, when--Civil penalties.
90.52.040	Wastes to be provided with available methods of treatment prior to discharge into waters of the state.
90.52.900	Short title.

RCW 90.52.005 Environmental excellence program agreements--Effect on chapter.

Notwithstanding any other provision of law, any legal requirement under this chapter,

including any standard, limitation, rule, or order is superseded and replaced in accordance with the terms and provisions of an environmental excellence program agreement, entered into under chapter 43.21K RCW.

[1997 c 381 § 27.]

Notes:

Purpose--1997 c 381: See RCW 43.21K.005.

RCW 90.52.010 Annual reports required--Contents--Critical materials designated.

Every person conducting a commercial or industrial operation within this state who discharges wastes, other than sanitary sewage, into waters of the state or into any sewer system which discharges into waters of the state, and every person conducting a commercial or industrial operation within the state who discharges wastes into the air of the state, shall file, annually, during the month of January, reports, on forms provided by the department of ecology, setting forth:

- (1) The nature of the enterprise;
- (2) A list of materials used in, and incidental to, its manufacturing processes, including by-products and waste products;
- (3) The estimated annual total gallons or pounds (or other appropriate measurement) of wastes, including, but not limited to, process and cooling water to be discharged into the water or air, or into any sewer system.

The list of materials provided for in subsection (2) hereof shall relate to all materials designated by the director of the department of ecology, after consultation with a committee on [of] environmental specialists of not less than five appointed by the director, as critical materials which have substantial potential to adversely affect the quality of waters or environment of the state, or the uses made thereof, if allowed to enter the same. Formal designation shall be adopted by the director as a rule and filed in a "critical materials" registry of the department of ecology. "Person" as used herein means an individual partnership, firm, corporation, association or other entity.

[1971 ex.s. c 160 § 1.]

RCW 90.52.020 Confidentiality as to manufacturing processes.

The department of ecology shall provide proper and adequate procedures to safeguard the confidentiality of manufacturing processes: PROVIDED, That the confidentiality shall not extend to waste products discharged into the waters or air of the state.

[1971 ex.s. c 160 § 2.]

RCW 90.52.030 Operation subject to injunction, when--Civil penalties.

Operation of an industrial or commercial operation in violation of RCW 90.52.010 may

be enjoined on petition of the attorney general to the superior court of Thurston county or of the county in which the operation is located.

Operation of an industrial or commercial operation in violation of this chapter shall provide the basis of a civil penalty under RCW 90.48.144 or 70.94.431 as now or are hereafter amended. No person may discharge wastes into the waters or air of the state who fails to satisfy the requirements of RCW 90.52.010 and 90.52.040.

[1971 ex.s. c 160 § 3.]

RCW 90.52.040 Wastes to be provided with available methods of treatment prior to discharge into waters of the state.

Except as provided in RCW 90.54.020(3)(b), in the administration of the provisions of chapter 90.48 RCW, the director of the department of ecology shall, regardless of the quality of the water of the state to which wastes are discharged or proposed for discharge, and regardless of the minimum water quality standards established by the director for said waters, require wastes to be provided with all known, available, and reasonable methods of treatment prior to their discharge or entry into waters of the state.

[1987 c 399 § 1; 1971 ex.s. c 160 § 4.]

RCW 90.52.900 Short title.

This act shall be known and may be cited as the Pollution Disclosure Act of 1971.

[1971 ex.s. c 160 § 5.]

**Chapter 90.54 RCW
WATER RESOURCES ACT OF 1971**

Sections

90.54.010	Purpose.
90.54.020	General declaration of fundamentals for utilization and management of waters of the state.
90.54.030	Water and related resources--Department to be advised--Water resources data program.
90.54.035	State funding of water resource programs--Priorities.
90.54.040	Comprehensive state water resources program--Modifying existing and adopting new regulations and statutes.
90.54.045	Water resource planning--Pilot process--Report to the legislature.
90.54.050	Setting aside or withdrawing waters--Rules--Consultation with legislative committees--Public hearing, notice--Review.
90.54.060	Department to seek involvement of other persons and entities, means--Assistance grants.
90.54.080	State to vigorously represent its interests before federal agencies, interstate agencies.
90.54.090	State, local governments, municipal corporations to comply with chapter.
90.54.100	Department to evaluate needs for projects and alternative methods of financing.
90.54.110	Authority to secure and obtain benefits, including grants.
90.54.120	"Department," "utilize," and "utilization" defined.

90.54.130	Land use management policy modifications--Advisory recommendations.
90.54.140	Protection of ground water aquifers if sole drinking water source.
90.54.150	Water supply projects--Cooperation with other agencies--Scope of participation.
90.54.160	Department to report on dam safety.
90.54.170	Electric generation facility--Evaluation of application to appropriate water.
90.54.180	Water use efficiency and conservation programs and practices.
90.54.800	Policy guidelines.
90.54.900	Certain rights, authority, not to be affected by chapter.
90.54.910	Short title.
90.54.920	Rights not impaired.

Notes:

Environmental certification programs--Fees--Rules--Liability: RCW 43.21A.175.

RCW 90.54.010 Purpose.

(1) The legislature finds that:

(a) Proper utilization of the water resources of this state is necessary to the promotion of public health and the economic well-being of the state and the preservation of its natural resources and aesthetic values. Although water is a renewable resource, its supply and availability are becoming increasingly limited, particularly during summer and fall months and dry years when demand is greatest. Growth and prosperity have significantly increased the competition for this limited resource. Adequate water supplies are essential to meet the needs of the state's growing population and economy. At the same time instream resources and values must be preserved and protected so that future generations can continue to enjoy them.

(b) All citizens of Washington share an interest in the proper stewardship of our invaluable water resources. To ensure that available water supplies are managed to best meet both instream and offstream needs, a comprehensive planning process is essential. The people of the state have the unique opportunity to work together to plan and manage our water. Through a comprehensive planning process that includes the state, Indian tribes, local governments, and interested parties, it is possible to make better use of available water supplies and achieve better management of water resources. Through comprehensive planning, conflicts among water users and interests can be reduced or resolved. It is in the best interests of the state that comprehensive water resource planning be given a high priority so that water resources and associated values can be utilized and enjoyed today and protected for tomorrow.

(c) Diverse hydrologic, climatic, cultural, and socioeconomic conditions exist throughout the regions of the state. Water resource issues vary significantly across regions. Comprehensive water resource planning is best accomplished through a regional planning process sensitive to the unique characteristics and issues of each region.

(d) Comprehensive water resource planning must provide interested parties adequate opportunity to participate. Water resource issues are best addressed through cooperation and coordination among the state, Indian tribes, local governments, and interested parties.

(e) The long-term needs of the state require ongoing assessment of water availability,

use, and demand. A thorough inventory of available resources is essential to water resource management. Current state water resource data and data management is inadequate to meet changing needs and respond to competing water demands. Therefore, a state water resource data program is needed to support an effective water resource management program. Efforts should be made to coordinate and consolidate into one resource data system all relevant information developed by the department of ecology and other agencies relating to the use, protection, and management of the state's water resources.

(2) It is the purpose of this chapter to set forth fundamentals of water resource policy for the state to insure that waters of the state are protected and fully utilized for the greatest benefit to the people of the state of Washington and, in relation thereto, to provide direction to the department of ecology, other state agencies and officials, and local government in carrying out water and related resources programs. It is the intent of the legislature to work closely with the executive branch, Indian tribes, local government, and interested parties to ensure that water resources of the state are wisely managed.

[1990 c 295 § 1; 1971 ex.s. c 225 § 1.]

RCW 90.54.020 General declaration of fundamentals for utilization and management of waters of the state.

Utilization and management of the waters of the state shall be guided by the following general declaration of fundamentals:

(1) Uses of water for domestic, stock watering, industrial, commercial, agricultural, irrigation, hydroelectric power production, mining, fish and wildlife maintenance and enhancement, recreational, and thermal power production purposes, and preservation of environmental and aesthetic values, and all other uses compatible with the enjoyment of the public waters of the state, are declared to be beneficial.

(2) Allocation of waters among potential uses and users shall be based generally on the securing of the maximum net benefits for the people of the state. Maximum net benefits shall constitute total benefits less costs including opportunities lost.

(3) The quality of the natural environment shall be protected and, where possible, enhanced as follows:

(a) Perennial rivers and streams of the state shall be retained with base flows necessary to provide for preservation of wildlife, fish, scenic, aesthetic and other environmental values, and navigational values. Lakes and ponds shall be retained substantially in their natural condition. Withdrawals of water which would conflict therewith shall be authorized only in those situations where it is clear that overriding considerations of the public interest will be served.

(b) Waters of the state shall be of high quality. Regardless of the quality of the waters of the state, all wastes and other materials and substances proposed for entry into said waters shall be provided with all known, available, and reasonable methods of treatment prior to entry. Notwithstanding that standards of quality established for the waters of the state would not be violated, wastes and other materials and substances shall not be allowed to enter such waters which will reduce the existing quality thereof, except in those situations where it is clear that

overriding considerations of the public interest will be served. Technology-based effluent limitations or standards for discharges for municipal water treatment plants located on the Chehalis, Columbia, Cowlitz, Lewis, or Skagit river shall be adjusted to reflect credit for substances removed from the plant intake water if:

(i) The municipality demonstrates that the intake water is drawn from the same body of water into which the discharge is made; and

(ii) The municipality demonstrates that no violation of receiving water quality standards or appreciable environmental degradation will result.

(4) The development of multipurpose water storage facilities shall be a high priority for programs of water allocation, planning, management, and efficiency. The department, other state agencies, local governments, and planning units formed under *section 107 or 108 of this act shall evaluate the potential for the development of new storage projects and the benefits and effects of storage in reducing damage to stream banks and property, increasing the use of land, providing water for municipal, industrial, agricultural, power generation, and other beneficial uses, and improving stream flow regimes for fisheries and other instream uses.

(5) Adequate and safe supplies of water shall be preserved and protected in potable condition to satisfy human domestic needs.

(6) Multiple-purpose impoundment structures are to be preferred over single-purpose structures. Due regard shall be given to means and methods for protection of fishery resources in the planning for and construction of water impoundment structures and other artificial obstructions.

(7) Federal, state, and local governments, individuals, corporations, groups and other entities shall be encouraged to carry out practices of conservation as they relate to the use of the waters of the state. In addition to traditional development approaches, improved water use efficiency and conservation shall be emphasized in the management of the state's water resources and in some cases will be a potential new source of water with which to meet future needs throughout the state.

(8) Development of water supply systems, whether publicly or privately owned, which provide water to the public generally in regional areas within the state shall be encouraged. Development of water supply systems for multiple domestic use which will not serve the public generally shall be discouraged where water supplies are available from water systems serving the public.

(9) Full recognition shall be given in the administration of water allocation and use programs to the natural interrelationships of surface and ground waters.

(10) Expressions of the public interest will be sought at all stages of water planning and allocation discussions.

(11) Water management programs, including but not limited to, water quality, flood control, drainage, erosion control and storm runoff are deemed to be in the public interest.

[1997 c 442 § 201; 1989 c 348 § 1; 1987 c 399 § 2; 1971 ex.s. c 225 § 2.]

NOTES:

***Reviser's note:** Sections 107 and 108 of this act were vetoed by governor.

Part headings not law--Severability--1997 c 442: See RCW 90.82.900 and 90.82.901.

Severability--1989 c 348: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1989 c 348 § 13.]

Rights not impaired--1989 c 348: See RCW 90.54.920.

RCW 90.54.030 Water and related resources--Department to be advised--Water resources data program.

For the purpose of ensuring that the department is fully advised in relation to the performance of the water resources program provided in RCW 90.54.040, the department is directed to become informed with regard to all phases of water and related resources of the state. To accomplish this objective the department shall:

(1) Develop a comprehensive water resource data program that provides the information necessary for effective planning and management on a regional and state-wide basis. The data program shall include an information management plan describing the data requirements for effective water resource planning, and a system for collecting and providing access to water resource data on a regional and state-wide basis;

(2) Collect, organize and catalog existing information and studies available to it from all sources, both public and private, pertaining to water and related resources of the state;

(3) Develop such additional data and studies pertaining to water and related resources as are necessary to accomplish the objectives of this chapter; and

(4) Develop alternate courses of action to solve existing and foreseeable problems of water and related resources and include therein, to the extent feasible, the economic and social consequences of each such course, and the impact on the natural environment.

All the foregoing shall be included in a "water resources information system" established and maintained by the department. The department shall develop a system of cataloging, storing and retrieving the information and studies of the information system so that they may be made readily available to and effectively used not only by the department but by the public generally.

[1997 c 32 § 1; 1990 c 295 § 2; 1988 c 47 § 4; 1971 ex.s. c 225 § 3.]

Notes:

Application--Severability--1988 c 47: See notes following RCW 43.83B.300.

RCW 90.54.035 State funding of water resource programs--Priorities.

(1) State funding of water resource, supply, and quality related capital programs, both current and future, shall, to the maximum extent possible within state or federal legal requirements, be directed to assist in the resolution of current conflicts and implementation of regional water resource plans with priority given to current needs over new requirements.

(2) Consistent with RCW 90.54.180, priority shall be given, to the maximum extent possible within state or federal legal requirements, to those water conservation projects funded by the state that will result in the greatest net water savings.

[1991 c 347 § 3.]

Notes:

Purposes--1991 c 347: See note following RCW 90.42.005.

Severability--1991 c 347: See RCW 90.42.900.

RCW 90.54.040 Comprehensive state water resources program--Modifying existing and adopting new regulations and statutes.

(1) The department, through the adoption of appropriate rules, is directed, as a matter of high priority to insure that the waters of the state are utilized for the best interests of the people, to develop and implement in accordance with the policies of this chapter a comprehensive state water resources program which will provide a process for making decisions on future water resource allocation and use. The department may develop the program in segments so that immediate attention may be given to waters of a given physioeconomic region of the state or to specific critical problems of water allocation and use.

(2) In relation to the management and regulatory programs relating to water resources vested in it, the department is further directed to modify existing regulations and adopt new regulations, when needed and possible, to insure that existing regulatory programs are in accord with the water resource policy of this chapter and the program established in subsection (1) of this section.

(3) The department is directed to review all statutes relating to water resources which it is responsible for implementing. When any of the same appear to the department to be ambiguous, unclear, unworkable, unnecessary, or otherwise deficient, it shall make recommendations to the legislature including appropriate proposals for statutory modifications or additions. Whenever it appears that the policies of any such statutes are in conflict with the policies of this chapter, and the department is unable to fully perform as provided in subsection (2) of this section, the department is directed to submit statutory modifications to the legislature which, if enacted, would allow the department to carry out such statutes in harmony with this chapter.

[1997 c 32 § 2; 1988 c 47 § 5; 1971 ex.s. c 225 § 4.]

Notes:

Application--Severability--1988 c 47: See notes following RCW 43.83B.300.

RCW 90.54.045 Water resource planning--Pilot process--Report to the legislature.

(1) In the development and implementation of the comprehensive state water resources program required in RCW 90.54.040(1), the process described therein shall involve participation of appropriate state agencies, Indian tribes, local governments, and interested parties, and shall be applied on a regional basis pursuant to subsection (2) of this section.

(2) Prior to July 1, 1991, the department, with advice from appropriate state agencies, Indian tribes, local government, and interested parties, shall identify regions and establish regional boundaries for water resource planning and shall designate two regions in which the process shall be initiated on a pilot basis. One region shall encompass an area within the Puget Sound basin in which critical water resource issues exist. A concurrent pilot process may

encompass a region east of the Cascade mountains.

(3) The department shall report to the chairs of the appropriate legislative committees prior to July 1st each year summarizing the progress of the pilot process in the two regions. The pilot process in each region shall be completed and shall produce a regional water plan by December 31, 1993.

(4) Appropriate state agencies, Indian tribes, local governments, and interested parties in regions not selected for the pilot program are strongly encouraged to commence water resource planning within their regions.

[1991 c 347 § 4; 1990 c 295 § 3.]

Notes:

Effective date--1991 c 347 § 4: "Section 4 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1991." [1991 c 347 § 28.]

Purposes--1991 c 347: See note following RCW 90.42.005.

Severability--1991 c 347: See RCW 90.42.900.

RCW 90.54.050 Setting aside or withdrawing waters--Rules--Consultation with legislative committees--Public hearing, notice--Review.

In conjunction with the programs provided for in RCW 90.54.040(1), whenever it appears necessary to the director in carrying out the policy of this chapter, the department may by rule adopted pursuant to chapter 34.05 RCW:

(1) Reserve and set aside waters for beneficial utilization in the future, and

(2) When sufficient information and data are lacking to allow for the making of sound decisions, withdraw various waters of the state from additional appropriations until such data and information are available. Before proposing the adoption of rules to withdraw waters of the state from additional appropriation, the department shall consult with the standing committees of the house of representatives and the senate having jurisdiction over water resource management issues.

Prior to the adoption of a rule under this section, the department shall conduct a public hearing in each county in which waters relating to the rule are located. The public hearing shall be preceded by a notice placed in a newspaper of general circulation published within each of said counties. Rules adopted hereunder shall be subject to review in accordance with the provisions of RCW 34.05.240.

[1997 c 439 § 2; 1997 c 32 § 3; 1988 c 47 § 7; 1971 ex.s. c 225 § 5.]

Notes:

Reviser's note: This section was amended by 1997 c 32 § 3 and by 1997 c 439 § 2, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

WAC 173-563-015--Validity--1997 c 439: "WAC 173-563-015 as it existed prior to July 27, 1997, is void." [1997 c 439 § 1.]

Application--Severability--1988 c 47: See notes following RCW 43.83B.300.

RCW 90.54.060 Department to seek involvement of other persons and entities, means--Assistance grants.

To insure that all of the various persons and entities having an interest in the water resources of the state and the programs of the chapter are provided with a full opportunity for involvement not only with the development of the program but the implementation by the department under this chapter, the following directions are given:

(1) The department shall make reasonable efforts to inform the people of the state about the state's water and related resources and their management. The department in the performance of the responsibilities provided in this chapter shall not only invite but actively encourage participation by all persons and private groups and entities showing an interest in water resources programs of this chapter.

(2) The department shall similarly invite and encourage participation by all agencies of federal, state and local government, including counties, municipal and public corporations, having interests or responsibilities relating to water resources. Said state and local agencies are directed to fully participate to insure that their interests are considered by the department. The department shall, when funds are made available to it for such purposes, provide assistance grants to said state and local agencies for the purposes of financing activities directed to be performed by them under this subsection.

[1971 ex.s. c 225 § 6.]

RCW 90.54.080 State to vigorously represent its interests before federal agencies, interstate agencies.

The state shall vigorously represent its interest before water resource regulation, management, development, and use agencies of the United States, including among others the federal power commission, environmental protection agency, army corps of engineers, department of the interior, department of agriculture and the atomic energy commission, and of interstate agencies with regard to planning, licensing, relicensing, permit proposals, and proposed construction, development and utilization plans. Where federal or interstate agency plans, activities, or procedures conflict with state water policies, all reasonable steps available shall be taken by the state to preserve the integrity of this state's policies.

[1971 ex.s. c 225 § 8.]

RCW 90.54.090 State, local governments, municipal corporations to comply with chapter.

All agencies of state and local government, including counties and municipal and public corporations, shall, whenever possible, carry out powers vested in them in manners which are consistent with the provisions of this chapter.

[1987 c 505 § 82; 1977 c 75 § 95; 1971 ex.s. c 225 § 10.]

RCW 90.54.100 Department to evaluate needs for projects and alternative methods of financing.

The department of ecology shall as a matter of high priority evaluate the needs for water resource development projects and the alternative methods of financing of the same by public and private agencies, including financing by federal, state and local governments and combinations thereof. Such evaluations shall be broadly based and be included as a part of the comprehensive state water resources program relating to uses and management as defined in RCW 90.54.030.

[1997 c 32 § 5; 1971 ex.s. c 225 § 11.]

RCW 90.54.110 Authority to secure and obtain benefits, including grants.

The department of ecology is authorized to obtain the benefits including acceptance of grants, of any program of the federal government or any other source to carry out the provisions of this chapter and is empowered to take such actions as are necessary and appropriate to secure such benefits.

[1971 ex.s. c 225 § 12.]

RCW 90.54.120 "Department," "utilize," and "utilization" defined.

For the purposes of this chapter, unless the context is clearly to the contrary, the following definitions shall be used:

(1) "Department" means department of ecology.

(2) "Utilize" or "utilization" shall not only mean use of water for such long recognized consumptive or nonconsumptive beneficial purposes as domestic, stock watering, industrial, commercial, agricultural, irrigation, hydroelectric power production, thermal power production, mining, recreational, maintenance of wildlife and fishlife purposes, but includes the retention of water in lakes and streams for the protection of environmental, scenic, aesthetic and related purposes, upon which economic values have not been placed historically and are difficult to quantify.

[1971 ex.s. c 225 § 13.]

RCW 90.54.130 Land use management policy modifications--Advisory recommendations.

The department of ecology may recommend land use management policy modifications it finds appropriate for the further protection of ground and surface water resources in this state. Such advisory recommendations may be made to other state regulatory agencies, local governments, water systems, and other appropriate bodies.

[1984 c 253 § 4.]

RCW 90.54.140 Protection of ground water aquifers if sole drinking water source.

The legislature hereby declares that the protection of ground water aquifers which are the sole drinking water source for a given jurisdiction shall be of the uppermost priority of the state department of ecology, department of social and health services, and all local government agencies with jurisdiction over such areas. In administration of programs related to the disposal of wastes and other practices which may impact such water quality, the department of ecology, department of social and health services, and such affected local agencies shall explore all possible measures for the protection of the aquifer, including any appropriate incentives, penalties, or other measures designed to bring about practices which provide for the least impact on the quality of the ground water.

[1984 c 253 § 5.]

RCW 90.54.150 Water supply projects--Cooperation with other agencies--Scope of participation.

When feasible, the department of ecology shall cooperate with the United States and other public entities, including Indian tribes, in the planning, development, and operation of comprehensive water supply projects designed primarily to resolve controversies and conflicts over water use by increasing water quantity and improving water quality within a stream or river system, or other bodies of water, as well as to enhance opportunities for both instream and diversionary water uses within the system, and, in relation thereto, the department may:

(1) Participate with the federal government and other public entities in the planning, development, operation, and management of various phases of water projects hereafter authorized by congress;

(2) Provide rights to the use of public waters under the state's surface and ground water codes for these projects when the waters are available for allocation; and

(3) Provide financial assistance through grants and loans for projects when moneys are made available to the department for this assistance by other provisions of this code.

[1979 ex.s. c 216 § 9.]

Notes:

Effective date--Severability--1979 ex.s. c 216: See notes following RCW 90.03.245.

RCW 90.54.160 Department to report on dam safety.

The department of ecology shall report to the legislature on the last working day of December of 1984, 1985, and 1986, and thereafter as deemed appropriate by the department, on dam facilities that exhibit safety deficiencies sufficient to pose a significant threat to the safety of life and property. The report shall identify the owner or owners of such facilities, detail the owner's ability and attitude towards correcting such deficiencies, and provide an estimate of the

cost of correcting the deficiencies if a study has been completed.

[1984 c 83 § 1.]

RCW 90.54.170 Electric generation facility--Evaluation of application to appropriate water.

In addition to other requirements of this chapter, when the proposed water resource development project involves a new water supply combined with an electric generation facility where such electricity generated may be sold to an entity authorized by law to distribute electricity, the department shall evaluate and utilize, in connection with any application to appropriate water pursuant to the water code, chapter 90.03 RCW, sufficient information furnished by the project applicant regarding the need for the project, alternative means of serving the purposes of the project, the cumulative effects of the project and similar projects that are built, under construction or permitted in the relevant river basin or basins, the impact, if any, on flood control plans and an estimate of the impact, if any, of the sale of the project's electricity on the rates of utility customers of the Bonneville power administration. Such information shall be furnished at the project applicant's own cost and expense.

[1985 c 444 § 6.]

Notes:

Intent--Construction--Severability--1985 c 444: See notes following RCW 35.92.010.

RCW 90.54.180 Water use efficiency and conservation programs and practices.

Consistent with the fundamentals of water resource policy set forth in this chapter, state and local governments, individuals, corporations, groups and other entities shall be encouraged to carry out water use efficiency and conservation programs and practices consistent with the following:

(1) Water efficiency and conservation programs should utilize an appropriate mix of economic incentives, cost share programs, regulatory programs, and technical and public information efforts. Programs which encourage voluntary participation are preferred.

(2) Increased water use efficiency should receive consideration as a potential source of water in state and local water resource planning processes. In determining the cost-effectiveness of alternative water sources, consideration should be given to the benefits of conservation, waste water recycling, and impoundment of waters.

(3) In determining the cost-effectiveness of alternative water sources, full consideration should be given to the benefits of storage which can reduce the damage to stream banks and property, increase the utilization of land, provide water for municipal, industrial, agricultural, and other beneficial uses, provide for the generation of electric power from renewable resources, and improve stream flow regimes for fishery and other instream uses.

(4) Entities receiving state financial assistance for construction of water source expansion or acquisition of new sources shall develop, and implement if cost-effective, a water use

efficiency and conservation element of a water supply plan pursuant to RCW 43.20.230(1).

(5) State programs to improve water use efficiency should focus on those areas of the state in which water is overappropriated; areas that experience diminished streamflows or aquifer levels; and areas where projected water needs, including those for instream flows, exceed available supplies.

(6) Existing and future generations of citizens of the state of Washington should be made aware of the importance of the state's water resources and the need for wise and efficient use and development of this vital resource. In order to increase this awareness, state agencies should integrate public education on increasing water use efficiency into existing public information efforts. This effort shall be coordinated with other levels of government, including local governments and Indian tribes.

[1989 c 348 § 5.]

Notes:

Severability--1989 c 348: See note following RCW 90.54.020.

RCW 90.54.800 Policy guidelines.

Future development of hydropower and protection of river-related resources shall be guided by policies and programs which:

(1) Create opportunities for balanced development of cost-effective and environmentally sound hydropower projects by a range of development interests;

(2) Protect significant values associated with the state's rivers, including fish and wildlife populations and habitats, water quality and quantity, unique physical and botanical features, archeological sites, and scenic and recreational resources;

(3) Protect the interests of the citizens of the state regarding river-related economic development, municipal water supply, supply of electric energy, flood control, recreational opportunity, and environmental integrity;

(4) Fully utilize the state's authority in the federal hydropower licensing process.

[1989 c 159 § 3.]

Notes:

Legislative findings--1989 c 159: "The legislature finds that the task force on hydroelectric development and resource protection has recommended that:

(1) The state adopt goals to direct future development of hydropower and protection of river-related resources;

(2) The state take steps to enhance the existing hydropower permit review process; and

(3) The state develop, in concert with appropriate interests, a comprehensive state hydropower plan."

[1989 c 159 § 1.]

Hydro task force--1989 c 159: "(1) The Washington state energy office shall contract with an independent facilitator to reconvene and coordinate the task force assembled to implement section 301, chapter 7, Laws of 1987 1st ex. sess. The task force shall prepare by March 31, 1991, a state comprehensive hydropower plan to serve the broad public interest regarding development of cost-effective electricity and conservation of river-related environmental values. Task force meetings shall be open to the public. The facilitator shall assist the

task force in appropriate efforts to inform the general public regarding project concepts and progress. Task force members shall make appropriate efforts to inform the interest groups they represent.

(2) By December 15, 1989, the task force shall engage in a midpoint review whereby participants can jointly appraise the progress of the project. If, in the opinion of the participants, a consensus to continue as a task force cannot be achieved, the executive agencies shall use their existing statutory authority to develop a plan, with the assistance of all affected parties and participating agencies, building upon the work that has been done by the task force.

(3) If the task force continues beyond December 15, 1989, it shall by July 1, 1990, recommend to the legislature a lead agency for implementation and management of the state comprehensive hydropower plan." [1989 c 159 § 2.]

Plan content--1989 c 159: "(1) At a minimum, the plan shall designate two categories of resource agreement areas: (a) Sensitive areas where hydropower development is likely to conflict with significant environmental values, and (b) less sensitive areas where development will not conflict with or may enhance environmental values. Some areas may remain unclassified due to lack of information or if they fall between the two categories. The plan shall integrate resource agreement area findings with existing state laws and programs including instream flow basin plans prepared by the department of ecology, watershed planning coordinated by the department of fisheries, watershed planning coordinated through the Puget Sound water quality authority, watershed planning for municipal water supply, the scenic rivers program administered by the parks and recreation commission, and the planning process developed through the joint select committee on water resources policy and any actions resulting from that process.

(2) At a minimum, the final plan report shall:

- (a) List applicable laws, rules, and policies;
- (b) Describe the waterways or basins covered by the plan;
- (c) Designate the categories of resource agreement area for each waterway or basin;
- (d) Describe, for each waterway where hydropower is to be affected, the significant resources that cause the waterway or basin to be so designated;
- (e) Identify goals, objectives, and recommendations for improving, developing, or conserving affected waterways;
- (f) Describe how the plan is to be integrated with other planning activities and policy initiatives and how the plan will be implemented and amended;
- (g) Assess the anticipated effect of the plan on hydropower development and resource protection; and
- (h) Describe the plan development process." [1989 c 159 § 4.]

RCW 90.54.900 Certain rights, authority, not to be affected by chapter.

Nothing in this chapter shall affect any existing water rights, riparian, appropriative, or otherwise; nor shall it affect existing rights relating to the operation of any hydroelectric or water storage reservoir or related facility; nor shall it affect any exploratory work, construction or operation of a thermal power plant by an electric utility in accordance with the provisions of chapter 80.50 RCW. Nothing in this chapter shall enlarge or reduce the department of ecology's authority to regulate the surface use of waters of this state or structures on the underlying beds, tidelands or shorelands.

[1971 ex.s. c 225 § 9.]

RCW 90.54.910 Short title.

This chapter shall be known and may be cited as the "Water Resources Act of 1971".

[1971 ex.s. c 225 § 14.]

RCW 90.54.920 Rights not impaired.

(1) Nothing in this act shall affect or operate to impair any existing water rights.

(2) Nothing in this act shall be used to prevent future storage options, recognizing that storage may be necessary as a method of conserving water to meet both instream and out-of-stream needs.

(3) Nothing in this act shall infringe upon the rate-making prerogatives of any public water purveyor.

(4) Nothing in this act shall preclude the joint select committee on water resource policy from reviewing any subject matter contained herein for any future modifications.

[1989 c 348 § 3.]

Notes:

Severability--1989 c 348: See note following RCW 90.54.020.

**Chapter 90.56 RCW
OIL AND HAZARDOUS SUBSTANCE SPILL PREVENTION AND RESPONSE**

Sections

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Notes:

Environmental certification programs--Fees--Rules--Liability: RCW 43.21A.175.

RCW 90.56.005 Findings.

(1) The legislature declares that the increasing reliance on water borne transportation as a source of supply for oil and hazardous substances poses special concern for the state of Washington. Each year billions of gallons of crude oil and refined petroleum products are transported by vessel on the navigable waters of the state. These shipments are expected to increase in the coming years. Vessels transporting oil into Washington travel on some of the most unique and special marine environments in the United States. These marine environments are a source of natural beauty, recreation, and economic livelihood for many residents of this state. As a result, the state has an obligation to assure the citizens of the state that the waters of the state will be protected from oil spills.

(2) The legislature finds that prevention is the best method to protect the unique and special marine environments in this state. The technology for containing and cleaning up a spill of oil or hazardous substances is in the early stages of development. Preventing spills is more protective of the environment and more cost-effective when all the costs associated with responding to a spill are considered.

(3) The legislature also finds that:

(a) Recent accidents in Washington, Alaska, southern California, Texas, and other parts of the nation have shown that the transportation, transfer, and storage of oil have caused significant damage to the marine environment;

(b) Even with the best efforts, it is nearly impossible to remove all oil that is spilled into the water;

(c) Washington's navigable waters are treasured environmental and economic resources that the state cannot afford to place at undue risk from an oil spill; and

(d) The state has a fundamental responsibility, as the trustee of the state's natural resources and the protector of public health and the environment to prevent the spill of oil.

(4) In order to establish a comprehensive prevention and response program to protect Washington's waters and natural resources from spills of oil, it is the purpose of this chapter:

(a) To establish state agency expertise in marine safety and to centralize state activities in spill prevention and response activities;

(b) To prevent spills of oil and to promote programs that reduce the risk of both catastrophic and small chronic spills;

(c) To ensure that responsible parties are liable, and have the resources and ability, to respond to spills and provide compensation for all costs and damages;

(d) To provide for state spill response and wildlife rescue planning and implementation;

(e) To support and complement the federal oil pollution act of 1990 and other federal law, especially those provisions relating to the national contingency plan for cleanup of oil spills and discharges, including provisions relating to the responsibilities of state agencies designated as natural resource trustees. The legislature intends this chapter to be interpreted and implemented in a manner consistent with federal law;

(f) To provide broad powers of regulation to the department of ecology relating to spill prevention and response;

(g) To provide for an independent oversight board to review the adequacy of spill prevention and response activities in this state; and

(h) To provide an adequate funding source for state response and prevention programs.

[1991 c 200 § 101; 1990 c 116 § 1.]

RCW 90.56.010 Definitions.

For purposes of this chapter, the following definitions shall apply unless the context indicates otherwise:

(1) "Best achievable protection" means the highest level of protection that can be achieved through the use of the best achievable technology and those staffing levels, training procedures, and operational methods that provide the greatest degree of protection achievable. The director's determination of best achievable protection shall be guided by the critical need to protect the state's natural resources and waters, while considering (a) the additional protection provided by the measures; (b) the technological achievability of the measures; and (c) the cost of the measures.

(2) "Best achievable technology" means the technology that provides the greatest degree of protection taking into consideration (a) processes that are being developed, or could feasibly be developed, given overall reasonable expenditures on research and development, and (b) processes that are currently in use. In determining what is best achievable technology, the

director shall consider the effectiveness, engineering feasibility, and commercial availability of the technology.

(3) "Board" means the pollution control hearings board.

(4) "Cargo vessel" means a self-propelled ship in commerce, other than a tank vessel or a passenger vessel, three hundred or more gross tons, including but not limited to, commercial fish processing vessels and freighters.

(5) "Bulk" means material that is stored or transported in a loose, unpackaged liquid, powder, or granular form capable of being conveyed by a pipe, bucket, chute, or belt system.

(6) "Committee" means the preassessment screening committee established under RCW 90.48.368.

(7) "Covered vessel" means a tank vessel, cargo vessel, or passenger vessel.

(8) "Department" means the department of ecology.

(9) "Director" means the director of the department of ecology.

(10) "Discharge" means any spilling, leaking, pumping, pouring, emitting, emptying, or dumping.

(11)(a) "Facility" means any structure, group of structures, equipment, pipeline, or device, other than a vessel, located on or near the navigable waters of the state that transfers oil in bulk to or from a tank vessel or pipeline, that is used for producing, storing, handling, transferring, processing, or transporting oil in bulk.

(b) A facility does not include any: (i) Railroad car, motor vehicle, or other rolling stock while transporting oil over the highways or rail lines of this state; (ii) underground storage tank regulated by the department or a local government under chapter 90.76 RCW; (iii) motor vehicle motor fuel outlet; (iv) facility that is operated as part of an exempt agricultural activity as provided in RCW 82.04.330; or (v) marine fuel outlet that does not dispense more than three thousand gallons of fuel to a ship that is not a covered vessel, in a single transaction.

(12) "Fund" means the state coastal protection fund as provided in RCW 90.48.390 and 90.48.400.

(13) "Having control over oil" shall include but not be limited to any person using, storing, or transporting oil immediately prior to entry of such oil into the waters of the state, and shall specifically include carriers and bailees of such oil.

(14) "Marine facility" means any facility used for tank vessel wharfage or anchorage, including any equipment used for the purpose of handling or transferring oil in bulk to or from a tank vessel.

(15) "Navigable waters of the state" means those waters of the state, and their adjoining shorelines, that are subject to the ebb and flow of the tide and/or are presently used, have been used in the past, or may be susceptible for use to transport intrastate, interstate, or foreign commerce.

(16) "Necessary expenses" means the expenses incurred by the department and assisting state agencies for (a) investigating the source of the discharge; (b) investigating the extent of the environmental damage caused by the discharge; (c) conducting actions necessary to clean up the discharge; (d) conducting predamage and damage assessment studies; and (e) enforcing the provisions of this chapter and collecting for damages caused by a discharge.

(17) "Oil" or "oils" means naturally occurring liquid hydrocarbons at atmospheric temperature and pressure coming from the earth, including condensate and natural gasoline, and any fractionation thereof, including, but not limited to, crude oil, petroleum, gasoline, fuel oil, diesel oil, oil sludge, oil refuse, and oil mixed with wastes other than dredged spoil. Oil does not include any substance listed in Table 302.4 of 40 C.F.R. Part 302 adopted August 14, 1989, under section 101(14) of the federal comprehensive environmental response, compensation, and liability act of 1980, as amended by P.L. 99-499.

(18) "Offshore facility" means any facility located in, on, or under any of the navigable waters of the state, but does not include a facility any part of which is located in, on, or under any land of the state, other than submerged land.

(19) "Onshore facility" means any facility any part of which is located in, on, or under any land of the state, other than submerged land, that because of its location, could reasonably be expected to cause substantial harm to the environment by discharging oil into or on the navigable waters of the state or the adjoining shorelines.

(20)(a) "Owner or operator" means (i) in the case of a vessel, any person owning, operating, or chartering by demise, the vessel; (ii) in the case of an onshore or offshore facility, any person owning or operating the facility; and (iii) in the case of an abandoned vessel or onshore or offshore facility, the person who owned or operated the vessel or facility immediately before its abandonment.

(b) "Operator" does not include any person who owns the land underlying a facility if the person is not involved in the operations of the facility.

(21) "Passenger vessel" means a ship of three hundred or more gross tons with a fuel capacity of at least six thousand gallons carrying passengers for compensation.

(22) "Person" means any political subdivision, government agency, municipality, industry, public or private corporation, copartnership, association, firm, individual, or any other entity whatsoever.

(23) "Ship" means any boat, ship, vessel, barge, or other floating craft of any kind.

(24) "Spill" means an unauthorized discharge of oil or hazardous substances into the waters of the state.

(25) "Tank vessel" means a ship that is constructed or adapted to carry, or that carries, oil in bulk as cargo or cargo residue, and that:

(a) Operates on the waters of the state; or

(b) Transfers oil in a port or place subject to the jurisdiction of this state.

(26) "Waters of the state" includes lakes, rivers, ponds, streams, inland waters, underground water, salt waters, estuaries, tidal flats, beaches and lands adjoining the seacoast of the state, sewers, and all other surface waters and watercourses within the jurisdiction of the state of Washington.

(27) "Worst case spill" means: (a) In the case of a vessel, a spill of the entire cargo and fuel of the vessel complicated by adverse weather conditions; and (b) in the case of an onshore or offshore facility, the largest foreseeable spill in adverse weather conditions.

180 § 1; 1970 ex.s. c 88 § 1; 1969 ex.s. c 133 § 10. Formerly RCW 90.48.315.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Intent--1989 c 388: "The legislature finds that oil spills can cause significant damage to the environment and natural resources held in trust by and for the people of this state. Some of these damages are unquantifiable, and others cannot be quantified at a reasonable cost. Both quantifiable and unquantifiable damages often occur despite prompt containment and cleanup measures. Due to the inability to measure the exact nature and extent of certain types of damages, current damage assessment methodologies used by the state inadequately assess the damage caused by oil spills.

In light of the magnitude of environmental and natural resource damage which may be caused by oil spills, and the importance of fishing, tourism, recreation, and Washington's natural abundance and beauty to the quality of life and economic future of the people of this state, the legislature declares that compensation should be sought for those damages that cannot be quantified at a reasonable cost and for those unquantifiable damages that result from oil spills. This compensation is intended to ensure that the public does not bear substantial losses caused by oil pollution for which compensation may not otherwise be received." [1989 c 388 § 1.]

Application--1989 c 388: "This act applies prospectively only, and not retroactively. It applies only to causes of action which arise after May 13, 1989." [1989 c 388 § 12.]

Captions not law--1989 c 388: "Section headings as used in this act do not constitute any part of the law." [1989 c 388 § 13.]

Severability--1989 c 388: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1989 c 388 § 14.]

Severability--1969 ex.s. c 133: "If any provision of this 1969 act or the application thereof to any person or circumstance is held invalid, this 1969 act can be given effect without the invalid provision or application; and to this end the provisions of this 1969 act are declared to be severable. This 1969 act shall be liberally construed to effectuate its purpose." [1969 ex.s. c 133 § 12.]

Marine oil pollution--Baseline study program: RCW 43.21A.405 through 43.21A.420.

RCW 90.56.020 Director responsible for spill response.

Except as otherwise specifically provided in this chapter or other law, the director has the primary authority, in conformance with the state-wide master oil and hazardous substance spill prevention and contingency plan adopted pursuant to RCW 90.56.060 and any applicable contingency plans prepared pursuant to this chapter and chapter 88.46 RCW, to oversee prevention, abatement, response, containment, and cleanup efforts with regard to any oil or hazardous substance spill in the navigable waters of the state. The director is the head of the state incident command system in response to a spill of oil or hazardous substances and shall coordinate the response efforts of all state agencies and local emergency response personnel. If a discharge of oil or hazardous substances is subject to the national contingency plan, in responding to the discharge, the director shall to the greatest extent practicable act in accordance with the national contingency plan and cooperate with the federal on-scene coordinator or other federal agency or official exercising authority under the national contingency plan.

[1991 c 200 § 103.]

RCW 90.56.030 Powers and duties.

The powers, duties, and functions conferred by this chapter shall be exercised by the department of ecology and shall be deemed an essential government function in the exercise of the police power of the state. Such powers, duties, and functions of the department shall extend to all waters under the jurisdiction of the state.

[1991 c 200 § 104; 1971 ex.s. c 180 § 2. Formerly RCW 90.48.370.]

RCW 90.56.040 Authority supplemental.

This chapter grants authority to the department which is supplemental to and in no way reduces or otherwise modifies the powers granted to the department by other statutes.

[1991 c 200 § 105; 1987 c 109 § 153; 1969 ex.s. c 133 § 11. Formerly RCW 90.48.365.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.050 Rules.

The department may adopt rules including but not limited to the following matters:

- (1) Procedures and methods of reporting discharges and other occurrences prohibited by this chapter;
- (2) Procedures, methods, means, and equipment to be used by persons subject to regulation by this chapter and such rules may prescribe the times, places, and methods of transfer of oil;
- (3) Coordination of procedures, methods, means, and equipment to be used in the removal of oil;
- (4) Development and implementation of criteria and plans to meet oil spills of various kinds and degrees;
- (5) When and under what circumstances, if any, chemical agents, such as coagulants, dispersants, and bioremediation, may be used in response to an oil spill;
- (6) The disposal of oil recovered from a spill; and
- (7) Such other rules and regulations as the exigencies of any condition may require or such as may be reasonably necessary to carry out the intent of this chapter.

[1991 c 200 § 106; 1971 ex.s. c 180 § 3. Formerly RCW 90.48.380.]

RCW 90.56.060 State-wide master oil and hazardous substance spill prevention and contingency plan.

- (1) The department shall prepare and annually update a state-wide master oil and hazardous substance spill prevention and contingency plan. In preparing the plan, the department shall consult with an advisory committee representing diverse interests concerned with oil and

hazardous substance spills, including the United States coast guard, the federal environmental protection agency, state agencies, local governments, port districts, private facilities, environmental organizations, oil companies, shipping companies, containment and cleanup contractors, tow companies, and hazardous substance manufacturers.

(2) The state master plan prepared under this section shall at a minimum:

(a) Take into consideration the elements of oil spill prevention and contingency plans approved or submitted for approval pursuant to this chapter and chapter 88.46 RCW and oil and hazardous substance spill contingency plans prepared pursuant to other state or federal law or prepared by federal agencies and regional entities;

(b) State the respective responsibilities as established by relevant statutes and rules of each of the following in the prevention of and the assessment, containment, and cleanup of a worst case spill of oil or hazardous substances into the environment of the state: (i) State agencies; (ii) local governments; (iii) appropriate federal agencies; (iv) facility operators; (v) property owners whose land or other property may be affected by the oil or hazardous substance spill; and (vi) other parties identified by the department as having an interest in or the resources to assist in the containment and cleanup of an oil or hazardous substance spill;

(c) State the respective responsibilities of the parties identified in (b) of this subsection in an emergency response;

(d) Identify actions necessary to reduce the likelihood of spills of oil and hazardous substances;

(e) Identify and obtain mapping of environmentally sensitive areas at particular risk to oil and hazardous substance spills; and

(f) Establish an incident command system for responding to oil and hazardous substances spills.

(3) In preparing and updating the state master plan, the department shall:

(a) Consult with federal, provincial, municipal, and community officials, other state agencies, the state of Oregon, and with representatives of affected regional organizations;

(b) Submit the draft plan to the public for review and comment;

(c) Submit to the appropriate standing committees of the legislature for review, not later than November 1 of each year, the plan and any annual revision of the plan; and

(d) Require or schedule unannounced oil spill drills as required by RCW 90.56.260 to test the sufficiency of oil spill contingency plans approved under RCW 90.56.210.

[2000 c 69 § 16; 1991 c 200 § 107; 1990 c 116 § 10. Formerly RCW 90.48.378.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.070 Coordination with federal law.

In carrying out the purposes of this chapter, including the adoption of rules for contingency plans, the department shall to the greatest extent practicable implement this chapter in a manner consistent with federal law.

[1991 c 200 § 108.]

RCW 90.56.080 Hazardous substances incident response training and education program.

The division of fire protection services shall establish and manage the Washington oil and hazardous substances incident response training and education program to provide approved classes in hazardous substance response, taught by trained instructors. To carry out this program, the division of fire protection services shall:

- (1) Adopt rules necessary to implement the program;
- (2) Establish a training and education program by developing the curriculum to be used in the program in colleges, academies, and other educational institutions;
- (3) Provide training to local oil and hazardous materials emergency response personnel; and
- (4) Establish and collect admission fees and other fees that may be necessary to the program.

[2000 c 69 § 17; 1991 c 200 § 109.]

RCW 90.56.100 Washington wildlife rescue coalition.

(1) The Washington wildlife rescue coalition is established for the purpose of coordinating the rescue and rehabilitation of wildlife injured or endangered by oil spills or the release of other hazardous substances into the environment.

(2) The Washington wildlife rescue coalition shall be composed of:

(a) A representative of the department of fish and wildlife designated by the director of fish and wildlife. The department of fish and wildlife shall be designated as lead agency in the operations of the coalition. The coalition shall be chaired by the representative from the department of fish and wildlife;

(b) A representative of the department of ecology designated by the director;

(c) A representative of the Washington military department emergency management division, designated by the director of the Washington military department;

(d) A licensed veterinarian, with experience and training in wildlife rehabilitation, appointed by the veterinary board of governors;

(e) A lay person, with training and experience in the rescue and rehabilitation of wildlife appointed by the department; and

(f) A person designated by the legislative authority of the county where oil spills or spills of other hazardous substances may occur. This member of the coalition shall serve on the coalition until wildlife rescue and rehabilitation is completed in that county. The completion of any rescue or rehabilitation project shall be determined by the director of fish and wildlife.

(3) The duties of the Washington wildlife rescue coalition are to:

(a) Develop an emergency mobilization plan to rescue and rehabilitate waterfowl and other wildlife that are injured or endangered by an oil spill or the release of other hazardous substances into the environment;

(b) Develop and maintain a resource directory of persons, governmental agencies, and private organizations that may provide assistance in an emergency rescue effort;

(c) Provide advance training and instruction to volunteers in rescuing and rehabilitating waterfowl and wildlife injured or endangered by oil spills or the release of other hazardous substances into the environment. The training may be provided through grants to community colleges or to groups that conduct programs for training volunteers. The coalition representatives from the agencies described in subsection (2) of this section shall coordinate their training efforts and work to provide training opportunities for young citizens;

(d) Obtain and maintain equipment and supplies used in emergency rescue efforts.

(4)(a) Expenses for the coalition may be provided by the coastal protection fund administered according to RCW 90.48.400.

(b) The coalition is encouraged to seek grants, gifts, or donations from private sources in order to carry out the provisions of this section and RCW 90.56.110. Any private funds donated to the commission shall be deposited into the wildlife rescue account hereby created within the wildlife fund as authorized under Title 77 RCW.

[2000 c 69 § 18; 1998 c 245 § 175; 1994 c 264 § 94; 1992 c 73 § 32; 1990 c 116 § 12. Formerly RCW 90.48.387.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.110 Rehabilitation of wildlife--Rules.

The department of fish and wildlife may adopt rules including, but not limited to, the following:

(1) Procedures and methods of handling and caring for waterfowl or other wildlife affected by spills of oil and other hazardous materials;

(2) The certification of persons trained in the removal of pollutants from waterfowl or other wildlife;

(3) Development of procedures with respect to removal of oil and other hazardous substances from waterfowl or other wildlife;

(4) The establishment of training exercises, courses, and other training procedures as necessary;

(5) Such other rules as may be reasonably necessary to carry out the intent of RCW 90.56.100.

[1994 c 264 § 95; 1990 c 116 § 13. Formerly RCW 90.48.388.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.200 Prevention plans.

(1) The owner or operator for each onshore and offshore facility shall prepare and submit to the department an oil spill prevention plan in conformance with the requirements of this chapter. The plans shall be submitted to the department in the time and manner directed by the

department. The spill prevention plan may be consolidated with a spill contingency plan submitted pursuant to RCW 90.56.210. The department may accept plans prepared to comply with other state or federal law as spill prevention plans to the extent those plans comply with the requirements of this chapter. The department, by rule, shall establish standards for spill prevention plans.

(2) The spill prevention plan for an onshore or offshore facility shall:

(a) Establish compliance with the federal oil pollution act of 1990, if applicable, and financial responsibility requirements under federal and state law;

(b) Certify that supervisory and other key personnel in charge of transfer, storage, and handling of oil have received certification pursuant to RCW 90.56.220;

(c) Certify that the facility has an operations manual required by RCW 90.56.230;

(d) Certify the implementation of alcohol and drug use awareness programs;

(e) Describe the facility's maintenance and inspection program and contain a current maintenance and inspection record of the storage and transfer facilities and related equipment;

(f) Describe the facility's alcohol and drug treatment programs;

(g) Describe spill prevention technology that has been installed, including overflow alarms, automatic overflow cut-off switches, secondary containment facilities, and storm water retention, treatment, and discharge systems;

(h) Describe any discharges of oil to the land or the water of more than twenty-five barrels in the prior five years and the measures taken to prevent a reoccurrence;

(i) Describe the procedures followed by the facility to contain and recover any oil that spills during the transfer of oil to or from the facility;

(j) Provide for the incorporation into the facility during the period covered by the plan of those measures that will provide the best achievable protection for the public health and the environment; and

(k) Include any other information reasonably necessary to carry out the purposes of this chapter required by rules adopted by the department.

(3) The department shall only approve a prevention plan if it provides the best achievable protection from damages caused by the discharge of oil into the waters of the state and if it determines that the plan meets the requirements of this section and rules adopted by the department.

(4) Upon approval of a prevention plan, the department shall provide to the person submitting the plan a statement indicating that the plan has been approved, the facilities covered by the plan, and other information the department determines should be included.

(5) The approval of a prevention plan shall be valid for five years. An owner or operator of a facility shall notify the department in writing immediately of any significant change of which it is aware affecting its prevention plan, including changes in any factor set forth in this section or in rules adopted by the department. The department may require the owner or operator to update a prevention plan as a result of these changes.

(6) The department by rule shall require prevention plans to be reviewed, updated, if necessary, and resubmitted to the department at least once every five years.

(7) Approval of a prevention plan by the department does not constitute an express

assurance regarding the adequacy of the plan nor constitute a defense to liability imposed under this chapter or other state law.

(8) This section does not authorize the department to modify the terms of a collective bargaining agreement.

[2000 c 69 § 19; 1991 c 200 § 201.]

RCW 90.56.210 Contingency plans.

(1) Each onshore and offshore facility shall have a contingency plan for the containment and cleanup of oil spills from the facility into the waters of the state and for the protection of fisheries and wildlife, natural resources, and public and private property from such spills. The department shall by rule adopt and periodically revise standards for the preparation of contingency plans. The department shall require contingency plans, at a minimum, to meet the following standards:

(a) Include full details of the method of response to spills of various sizes from any facility which is covered by the plan;

(b) Be designed to be capable in terms of personnel, materials, and equipment, of promptly and properly, to the maximum extent practicable, as defined by the department removing oil and minimizing any damage to the environment resulting from a worst case spill;

(c) Provide a clear, precise, and detailed description of how the plan relates to and is integrated into relevant contingency plans which have been prepared by cooperatives, ports, regional entities, the state, and the federal government;

(d) Provide procedures for early detection of oil spills and timely notification of such spills to appropriate federal, state, and local authorities under applicable state and federal law;

(e) State the number, training preparedness, and fitness of all dedicated, prepositioned personnel assigned to direct and implement the plan;

(f) Incorporate periodic training and drill programs to evaluate whether personnel and equipment provided under the plan are in a state of operational readiness at all times;

(g) Describe important features of the surrounding environment, including fish and wildlife habitat, environmentally and archaeologically sensitive areas, and public facilities. The departments of ecology, fish and wildlife, and natural resources, and the office of archaeology and historic preservation, upon request, shall provide information that they have available to assist in preparing this description. The description of archaeologically sensitive areas shall not be required to be included in a contingency plan until it is reviewed and updated pursuant to subsection (9) of this section;

(h) State the means of protecting and mitigating effects on the environment, including fish, marine mammals, and other wildlife, and ensure that implementation of the plan does not pose unacceptable risks to the public or the environment;

(i) Provide arrangements for the repositioning of oil spill containment and cleanup equipment and trained personnel at strategic locations from which they can be deployed to the spill site to promptly and properly remove the spilled oil;

(j) Provide arrangements for enlisting the use of qualified and trained cleanup personnel

to implement the plan;

(k) Provide for disposal of recovered spilled oil in accordance with local, state, and federal laws;

(l) Until a spill prevention plan has been submitted pursuant to RCW 90.56.200, state the measures that have been taken to reduce the likelihood that a spill will occur, including but not limited to, design and operation of a facility, training of personnel, number of personnel, and backup systems designed to prevent a spill;

(m) State the amount and type of equipment available to respond to a spill, where the equipment is located, and the extent to which other contingency plans rely on the same equipment; and

(n) If the department has adopted rules permitting the use of dispersants, the circumstances, if any, and the manner for the application of the dispersants in conformance with the department's rules.

(2)(a) The following shall submit contingency plans to the department within six months after the department adopts rules establishing standards for contingency plans under subsection (1) of this section:

(i) Onshore facilities capable of storing one million gallons or more of oil; and

(ii) Offshore facilities.

(b) Contingency plans for all other onshore and offshore facilities shall be submitted to the department within eighteen months after the department has adopted rules under subsection (1) of this section. The department may adopt a schedule for submission of plans within the eighteen-month period.

(3)(a) The owner or operator of a facility shall submit the contingency plan for the facility.

(b) A person who has contracted with a facility to provide containment and cleanup services and who meets the standards established pursuant to RCW 90.56.240, may submit the plan for any facility for which the person is contractually obligated to provide services. Subject to conditions imposed by the department, the person may submit a single plan for more than one facility.

(4) A contingency plan prepared for an agency of the federal government or another state that satisfies the requirements of this section and rules adopted by the department may be accepted by the department as a contingency plan under this section. The department shall assure that to the greatest extent possible, requirements for contingency plans under this section are consistent with the requirements for contingency plans under federal law.

(5) In reviewing the contingency plans required by this section, the department shall consider at least the following factors:

(a) The adequacy of containment and cleanup equipment, personnel, communications equipment, notification procedures and call down lists, response time, and logistical arrangements for coordination and implementation of response efforts to remove oil spills promptly and properly and to protect the environment;

(b) The nature and amount of vessel traffic within the area covered by the plan;

(c) The volume and type of oil being transported within the area covered by the plan;

- (d) The existence of navigational hazards within the area covered by the plan;
 - (e) The history and circumstances surrounding prior spills of oil within the area covered by the plan;
 - (f) The sensitivity of fisheries and wildlife and other natural resources within the area covered by the plan;
 - (g) Relevant information on previous spills contained in on-scene coordinator reports prepared by the department; and
 - (h) The extent to which reasonable, cost-effective measures to prevent a likelihood that a spill will occur have been incorporated into the plan.
- (6) The department shall approve a contingency plan only if it determines that the plan meets the requirements of this section and that, if implemented, the plan is capable, in terms of personnel, materials, and equipment, of removing oil promptly and properly and minimizing any damage to the environment.
- (7) The approval of the contingency plan shall be valid for five years. Upon approval of a contingency plan, the department shall provide to the person submitting the plan a statement indicating that the plan has been approved, the facilities or vessels covered by the plan, and other information the department determines should be included.
- (8) An owner or operator of a facility shall notify the department in writing immediately of any significant change of which it is aware affecting its contingency plan, including changes in any factor set forth in this section or in rules adopted by the department. The department may require the owner or operator to update a contingency plan as a result of these changes.
- (9) The department by rule shall require contingency plans to be reviewed, updated, if necessary, and resubmitted to the department at least once every five years.
- (10) Approval of a contingency plan by the department does not constitute an express assurance regarding the adequacy of the plan nor constitute a defense to liability imposed under this chapter or other state law.

[2000 c 69 § 20; 1992 c 73 § 33; 1991 c 200 § 202; 1990 c 116 § 3. Formerly RCW 90.48.371.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Severability--1990 c 116: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1990 c 116 § 35.]

RCW 90.56.220 Facility operation standards.

(1) The department by rule shall adopt standards for onshore and offshore facilities regarding the equipment and operation of the facilities with respect to the transfer, storage, and handling of oil to ensure that the best achievable protection of the public health and the environment is employed at all times. The department shall implement a program to provide for the inspection of all onshore and offshore facilities on a regular schedule to ensure that each facility is in compliance with the standards.

(2) The department shall adopt rules for certification of supervisory and other key

personnel in charge of the transfer, storage, and handling of oil at onshore and offshore facilities. The rules shall include, but are not limited to:

- (a) Minimum training requirements for all facility workers involved in the transfer, storage, and handling of oil at a facility;
 - (b) Provisions for periodic renewal of certificates for supervisory and other key personnel involved in the transfer, storage, and handling of oil at the facility; and
 - (c) Continuing education requirements.
- (3) The rules adopted by the department shall not conflict with or modify standards imposed pursuant to federal or state laws regulating worker safety.

[1991 c 200 § 203.]

RCW 90.56.230 Operations manuals.

(1) Each owner or operator of an onshore or offshore facility shall prepare an operations manual describing equipment and procedures involving the transfer, storage, and handling of oil that the operator employs or will employ for best achievable protection for the public health and the environment and to prevent oil spills in the navigable waters. The operations manual shall also describe equipment and procedures required for all vessels to or from which oil is transferred through use of the facility. The operations manual shall be submitted to the department for approval.

(2) Every existing onshore and offshore facility shall prepare and submit to the department its operations manual within eighteen months after the department has adopted rules governing the content of the manual.

(3) The department shall approve an operations manual for an onshore or offshore facility if the manual complies with the rules adopted by the department. If the department determines a manual does not comply with the rules, it shall provide written reasons for the decision. The owner or operator shall resubmit the manual within ninety days of notification of the reasons for noncompliance, responding to the reasons and incorporating any suggested modifications.

(4) The approval of an operations manual shall be valid for five years. The owner or operator of the facility shall notify the department in writing immediately of any significant change in its operations affecting its operations manual. The department may require the owner or operator to modify its operations manual as a result of these changes.

(5) All equipment and operations of an operator's onshore or offshore facility shall be maintained and carried out in accordance with the facility's operations manual. The owner or operator of the facility shall ensure that all covered vessels docked at an onshore or offshore facility comply with the terms of the operations manual for the facility.

[1991 c 200 § 204.]

RCW 90.56.240 Standards for cleanup and containment services contractors.

The department shall by rule establish standards for persons who contract to provide cleanup and containment services under contingency plans approved under RCW 90.56.210.

[1990 c 116 § 4. Formerly RCW 90.48.372.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.250 Index of prevention plans and contingency plans--Equipment inventory.

The department shall annually publish an index of available, up-to-date descriptions of prevention plans and contingency plans for oil spills submitted and approved pursuant to RCW 90.56.200, 90.56.210, 88.46.040, and 88.46.060 and an inventory of equipment available for responding to such spills.

[1991 c 200 § 205; 1990 c 116 § 5. Formerly RCW 90.48.373.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.260 Adequacy of contingency plans--Practice drills--Report.

The department shall by rule adopt procedures to determine the adequacy of contingency plans approved under RCW 90.56.210. The rules shall require random practice drills without prior notice that will test the adequacy of the responding entities. The rules may provide for unannounced practice drills of individual contingency plans. The department shall review and publish a report on the drills, including an assessment of response time and available equipment and personnel compared to those listed in the contingency plans relying on the responding entities, and requirements, if any, for changes in the plans or their implementation. The department may require additional drills and changes in arrangements for implementing approved plans which are necessary to ensure their effective implementation.

[1990 c 116 § 6. Formerly RCW 90.48.374.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.270 Enforcement of contingency plans.

(1) The provisions of contingency plans approved by the department under RCW 90.56.210 and prevention plans approved by the department pursuant to RCW 90.56.200 shall be legally binding on those persons submitting them to the department and on their successors, assigns, agents, and employees. The superior court shall have jurisdiction to restrain a violation of, compel specific performance of, or otherwise to enforce such plans upon application by the department. The department may issue an order pursuant to chapter 34.05 RCW requiring compliance with a contingency plan or a prevention plan and may impose administrative penalties under RCW 43.21B.300 for failure to comply with a plan. An order under this section is not subject to review by the pollution control hearings board as provided in RCW 43.21B.110.

(2)(a) Any person responsible or potentially responsible for a discharge, all of the agents and employees of that person, the operators of all vessels docked at an onshore or offshore

facility that is a source of a discharge, and all state and local agencies shall carry out response and cleanup operations in accordance with applicable contingency plans, unless directed otherwise by the director or the coast guard. Except as provided in (b) of this subsection, the responsible party, potentially responsible parties, their agents and employees, the operators of all vessels docked at an onshore or offshore facility that is the source of the discharge, and all state and local agencies shall carry out whatever direction is given by the director in connection with the response, containment, and cleanup of the spill, if the directions are not in direct conflict with the directions of the coast guard.

(b) If a responsible party or potentially responsible party reasonably, and in good faith, believes that the directions or orders given by the director pursuant to (a) of this subsection will substantially endanger the public safety or the environment, the party may refuse to act in compliance with the orders or directions of the director. The responsible party or potentially responsible party shall state, at the time of the refusal, the reasons why the party refuses to follow the orders or directions of the director. The responsible party or potentially responsible party shall give the director written notice of the reasons for the refusal within forty-eight hours of refusing to follow the orders or directions of the director. In any civil or criminal proceeding commenced pursuant to this section, the burden of proof shall be on the responsible party or potentially responsible party to demonstrate, by clear and convincing evidence, why the refusal to follow the orders or directions of the director was justified under the circumstances.

[1991 c 200 § 206; 1990 c 116 § 7. Formerly RCW 90.48.375.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.280 Duty to notify coast guard and division of emergency management of discharge.

It shall be the duty of any person discharging oil or hazardous substances or otherwise causing, permitting, or allowing the same to enter the waters of the state, unless the discharge or entry was expressly authorized by the department prior thereto or authorized by operation of law under RCW 90.48.200, to immediately notify the coast guard and the division of emergency management. The notice to the division of emergency management within the department of community, trade, and economic development shall be made to the division's twenty-four hour state-wide toll-free number established for reporting emergencies.

[1995 c 399 § 218; 1990 c 116 § 24; 1987 c 109 § 152; 1969 ex.s. c 133 § 9. Formerly RCW 90.48.360.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.300 Unlawful operation of facility--Criminal penalties.

(1) Except as provided in subsection (2) of this section, it shall be unlawful for the owner

or operator to knowingly and intentionally operate in this state or on the waters of this state an onshore or offshore facility without an approved contingency plan or an approved prevention plan as required by this chapter, or financial responsibility in compliance with chapter 88.40 RCW and the federal oil pollution act of 1990. The first conviction under this section shall be a gross misdemeanor under chapter 9A.20 RCW. A second or subsequent conviction shall be a class C felony under chapter 9A.20 RCW.

(2) It shall not be unlawful for the owner or operator to operate an onshore or offshore facility if:

(a) The facility is not required to have a contingency plan, spill prevention plan, or financial responsibility; or

(b) All required plans have been submitted to the department as required by RCW 90.56.210 and rules adopted by the department and the department is reviewing the plan and has not denied approval.

(3) A person may rely on a copy of the statement issued by the department pursuant to RCW 90.56.210(7) as evidence that a facility has an approved contingency plan and the statement issued pursuant to RCW 90.56.200(4) that a facility has an approved prevention plan.

[1992 c 73 § 34; 1991 c 200 § 301; 1990 c 116 § 8. Formerly RCW 90.48.376.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.310 Operation of a facility or vessel without contingency or prevention plan or financial responsibility--Civil penalty.

(1) Except as provided in subsection (3) of this section, it shall be unlawful:

(a) For the owner or operator to operate an onshore or offshore facility without an approved contingency plan as required under RCW 90.56.210, a spill prevention plan required by RCW 90.56.200, or financial responsibility in compliance with chapter 88.40 RCW and the federal oil pollution act of 1990; or

(b) For the owner or operator of an onshore or offshore facility to transfer cargo or passengers to or from a covered vessel that does not have an approved contingency plan or an approved prevention plan required under chapter 88.46 RCW or financial responsibility in compliance with chapter 88.40 RCW and the federal oil pollution act of 1990.

(2) The department may assess a civil penalty under RCW 43.21B.300 of up to one hundred thousand dollars against any person who is in violation of this section. Each day that a facility or person is in violation of this section shall be considered a separate violation.

(3) It shall not be unlawful for a facility or other person to operate or accept cargo or passengers from a covered vessel if:

(a) A contingency plan, a prevention plan, or financial responsibility is not required for the facility; or

(b) A contingency and prevention plan has been submitted to the department as required by this chapter and rules adopted by the department and the department is reviewing the plan and

has not denied approval.

(4) Any person may rely on a copy of the statement issued by the department pursuant to RCW 90.56.210(7) as evidence that the facility has an approved contingency plan and the statement issued pursuant to RCW 90.56.200(4) as evidence that the facility has an approved spill prevention plan. Any person may rely on a copy of the statement issued by the *office of marine safety, or its successor agency, the department, pursuant to RCW 88.46.060 as evidence that the vessel has an approved contingency plan and the statement issued pursuant to RCW 88.46.040 as evidence that the vessel has an approved prevention plan.

[2000 c 69 § 34; 1992 c 73 § 35; 1991 c 200 § 302; 1990 c 116 § 9. Formerly RCW 90.48.377.]

Notes:

***Reviser's note:** The office of marine safety was abolished and its powers, duties, and functions transferred to the department of ecology by 1991 c 200 § 430, effective July 1, 1997.

Effective dates--1992 c 73: See RCW 82.23B.902.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.320 Unlawful for oil to enter waters--Exceptions.

It shall be unlawful, except under the circumstances hereafter described in this section, for oil to enter the waters of the state from any ship or any fixed or mobile facility or installation located offshore or onshore whether publicly or privately operated, regardless of the cause of the entry or fault of the person having control over the oil, or regardless of whether it be the result of intentional or negligent conduct, accident or other cause. This section shall not apply to discharges of oil in the following circumstances:

(1) The person discharging was expressly authorized to do so by the department prior to the entry of the oil into state waters; or

(2) The person discharging was authorized to do so by operation of law as provided in RCW 90.48.200.

[1990 c 116 § 17; 1987 c 109 § 146; 1970 ex.s. c 88 § 2; 1969 ex.s. c 133 § 1. Formerly RCW 90.48.320.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.330 Additional penalties.

Except as otherwise provided in RCW 90.56.390, any person who negligently discharges oil, or causes or permits the entry of the same, shall incur, in addition to any other penalty as provided by law, a penalty in an amount of up to twenty thousand dollars for every such violation, and for each day the spill poses risks to the environment as determined by the director. Any person who intentionally or recklessly discharges or causes or permits the entry of oil into the waters of the state shall incur, in addition to any other penalty authorized by law, a penalty of up to one hundred thousand dollars for every such violation and for each day the spill poses risks to the environment as determined by the director. The amount of the penalty shall be determined

by the director after taking into consideration the gravity of the violation, the previous record of the violator in complying, or failing to comply, with the provisions of chapter 90.48 RCW, the speed and thoroughness of the collection and removal of the oil, and such other considerations as the director deems appropriate. Every act of commission or omission which procures, aids or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty herein provided for. The penalty herein provided for shall be imposed pursuant to RCW 43.21B.300.

[1992 c 73 § 36; 1990 c 116 § 20; 1989 c 388 § 9; 1987 c 109 § 20; 1985 c 316 § 7; 1970 ex.s. c 88 § 9; 1969 ex.s. c 133 § 7. Formerly RCW 90.48.350.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Intent--Application--Captions--Severability--1989 c 388: See notes following RCW 90.56.010.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.340 Duty to remove oil.

It shall be the obligation of any person owning or having control over oil entering waters of the state in violation of RCW 90.56.320 to immediately collect and remove the same. If it is not feasible to collect and remove, said person shall take all practicable actions to contain, treat and disperse the same. The director shall prohibit or restrict the use of any chemicals or other dispersant or treatment materials proposed for use under this section whenever it appears to the director that use thereof would be detrimental to the public interest.

[1991 c 200 § 303; 1970 ex.s. c 88 § 3; 1969 ex.s. c 133 § 2. Formerly RCW 90.48.325.]

RCW 90.56.350 Investigation, removal, containment, treatment, or dispersal of oil and hazardous substances--Record of expenses.

The department shall take all actions necessary to respond to a substantial threat of a discharge of oil or hazardous substances into the waters of this state or to collect, investigate, perform surveillance over, remove, contain, treat, or disperse oil or hazardous substances discharged into waters of the state. The department shall keep a record of all necessary expenses incurred in carrying out any project or activity authorized under this section, including a reasonable charge for the services performed by the state's personnel and the state's equipment and materials utilized. The authority granted hereunder shall be limited to projects and activities which are designed to protect the public interest or public property. The department may use staff, equipment, and material under its control, or contract with others, to carry out its responsibilities under this section.

[1990 c 116 § 21; 1987 c 109 § 147; 1970 ex.s. c 88 § 4; 1969 ex.s. c 133 § 3. Formerly RCW 90.48.330.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.360 Liability for expenses.

Any person who unlawfully discharges oil or hazardous substances into the waters of the state or who poses a substantial threat of discharging oil or hazardous substances into the waters of the state shall be responsible for the necessary expenses incurred by the state in carrying out a project or activity authorized under RCW 90.56.350.

[1990 c 116 § 22; 1970 ex.s. c 88 § 5; 1969 ex.s. c 133 § 4. Formerly RCW 90.48.335.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.370 Strict liability of owner or controller of oil--Exceptions.

(1) Any person owning oil or having control over oil that enters the waters of the state in violation of RCW 90.56.320 shall be strictly liable, without regard to fault, for the damages to persons or property, public or private, caused by such entry.

(2) In any action to recover damages resulting from the discharge of oil in violation of RCW 90.56.320, the owner or person having control over the oil shall be relieved from strict liability, without regard to fault, if that person can prove that the discharge was caused solely by:

- (a) An act of war or sabotage;
- (b) An act of God;
- (c) Negligence on the part of the United States government; or
- (d) Negligence on the part of the state of Washington.

(3) The liability established in this section shall in no way affect the rights which: (a) The owner or other person having control over the oil may have against any person whose acts may in any way have caused or contributed to the discharge of oil, or (b) the state of Washington may have against any person whose actions may have caused or contributed to the discharge of oil.

[2000 c 69 § 21; 1990 c 116 § 18; 1970 ex.s. c 88 § 6. Formerly RCW 90.48.336.]

Notes:

Prospective application--1990 c 116 § 18(2): "The section 18(2), chapter 116, Laws of 1990 changes requiring the defenses in that subsection to be the sole causes of the discharge, and the text of section 18(2)(b), chapter 116, Laws of 1990 shall apply prospectively and not retroactively after June 7, 1990." [2000 c 69 § 26.]

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.380 Liability of others for cleanup expenses.

In addition to any cause of action the state may have to recover necessary expenses for the cleanup of oil pursuant to RCW 90.56.340 and 90.56.330, and except as otherwise provided in RCW 90.56.390, any other person causing the entry of oil shall be directly liable to the state for the necessary expenses of oil cleanup arising from such entry and the state shall have a cause

of action to recover from any or all of said persons. Except as otherwise provided in RCW 90.56.390, any person liable for cost of oil cleanup as provided in RCW 90.56.340 and 90.56.330 shall have a cause of action to recover for costs of cleanup from any other person causing the entry of oil into the waters of the state including any amount recoverable by the state as necessary expenses under RCW 90.56.330.

[1992 c 73 § 37; 1990 c 116 § 19; 1970 ex.s. c 88 § 7. Formerly RCW 90.48.338.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

RCW 90.56.390 Liability for removal costs.

(1)(a) A person is not liable for removal costs or damages that result from actions taken or omitted to be taken in the course of rendering care, assistance, or advice consistent with the national contingency plan or as otherwise directed by the federal on-scene coordinator or by the official within the department with responsibility for oil spill response. This subsection (1)(a) does not apply:

- (i) To a responsible party;
- (ii) With respect to personal injury or wrongful death; or
- (iii) If the person is grossly negligent or engages in willful misconduct.

(b) A responsible party is liable for any removal costs and damages that another person is relieved of under (a) of this subsection.

(c) Nothing in this section affects the liability of a responsible party for oil spill response under state law.

(2) For the purposes of this section:

(a) "Damages" means damages of any kind for which liability may exist under the laws of this state resulting from, arising out of, or related to the discharge or threatened discharge of oil.

(b) "Federal on-scene coordinator" means the federal official predesignated by the United States environmental protection agency or the United States coast guard to coordinate and direct federal responses under subpart D, or the official designated by the lead agency to coordinate and direct removal under subpart E, of the national contingency plan.

(c) "National contingency plan" means the national contingency plan prepared and published under section 311(d) of the federal water pollution control act (33 U.S.C. Sec. 1321(d)), as amended by the oil pollution act of 1990 (P.L. 101-380, 104 Stat. 484 (1990)).

(d) "Removal costs" means the costs of removal that are incurred after a discharge of oil has occurred or, in any case in which there is a substantial threat of a discharge of oil, the costs to prevent, minimize, or mitigate oil pollution from such an incident.

(e) "Responsible party" means a person liable under RCW 90.56.370.

[1992 c 73 § 38; 1991 c 200 § 304.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

RCW 90.56.400 Department investigation of circumstances of entry of oil--Order for reimbursement of expenses--Modification--Action to recover necessary expenses.

The department shall investigate each activity or project conducted under RCW 90.56.350 to determine, if possible, the circumstances surrounding the entry of oil into waters of the state and the person or persons allowing said entry or responsible for the act or acts which result in said entry. Whenever it appears to the department, after investigation, that a specific person or persons are responsible for the necessary expenses incurred by the state pertaining to a project or activity as specified in RCW 90.56.360, the department shall notify said person or persons by appropriate order. The department may not issue an order pertaining to a project or activity which was completed more than five years prior to the date of the proposed issuance of the order. The order shall state the findings of the department, the amount of necessary expenses incurred in conducting the project or activity, and a notice that said amount is due and payable immediately upon receipt of said order. The department may, upon application from the recipient of an order received within thirty days from the receipt of the order, reduce or set aside in its entirety the amount due and payable, when it appears from the application, and from any further investigation the department may desire to undertake, that a reduction or setting aside is just and fair under all the circumstances. If the amount specified in the order issued by the department notifying said person or persons is not paid within thirty days after receipt of notice imposing the same, or if an application has been made within thirty days as herein provided and the amount provided in the order issued by the department subsequent to such application is not paid within fifteen days after receipt thereof, the attorney general, upon request of the department, shall bring an action on behalf of the state in the superior court of Thurston county or any county in which the person to which the order is directed does business, or in any other court of competent jurisdiction, to recover the amount specified in the final order of the department. No order issued under this section shall be construed as an order within the meaning of RCW 43.21B.310 and shall not be appealable to the hearings board. In any action to recover necessary expenses as herein provided said person shall be relieved from liability for necessary expenses if the person can prove that the oil to which the necessary expenses relate entered the waters of the state by causes set forth in RCW 90.56.370(2).

[1992 c 73 § 39; 1991 c 200 § 305; 1987 c 109 § 148; 1985 c 316 § 4; 1970 ex.s. c 88 § 10; 1969 ex.s. c 133 § 5. Formerly RCW 90.48.340.]

Notes:

Effective dates--1992 c 73: See RCW 82.23B.902.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.410 Right of entry and access to records pertinent to investigations.

The department, through its duly authorized representatives, shall have the power to enter upon any private or public property, including the boarding of any ship, at any reasonable time, and the owner, managing agent, master or occupant of such property shall permit such entry for

the purpose of investigating conditions relating to violations or possible violations of this chapter, and to have access to any pertinent records relating to such property, including but not limited to operation and maintenance records and logs. The authority granted herein shall not be construed to require any person to divulge trade secrets or secret processes. The director may issue subpoenas for the production of any books, records, documents, or witnesses in any hearing conducted pursuant to this chapter.

[1990 c 116 § 23; 1987 c 109 § 151; 1969 ex.s. c 133 § 8. Formerly RCW 90.48.355.]

Notes:

Findings--Severability--1990 c 116: See notes following RCW 90.56.210.

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.420 Authorized discharges of oil--Permits.

Any person who proposes to discharge oil or cause or permit the entry of same into waters of the state shall prior to such discharge obtain permission from the director. The director is authorized to permit the discharge of oil into waters of the state consistent with the pertinent effluent and receiving water standards and treatment requirements established by the department. Permission for industrial or commercial discharges shall be given through the terms of a waste discharge permit issued pursuant to RCW 90.48.180. Permission shall be given in all other cases on a form prescribed by the director.

[1987 c 109 § 149; 1970 ex.s. c 88 § 8. Formerly RCW 90.48.343.]

Notes:

Purpose--Short title--Construction--Rules--Severability--Captions--1987 c 109: See notes following RCW 43.21B.001.

RCW 90.56.500 Oil spill response account.

The state oil spill response account is created in the state treasury. All receipts from RCW 82.23B.020(1) shall be deposited in the account. All costs reimbursed to the state by a responsible party or any other person for responding to a spill of oil shall also be deposited in the account. Moneys in the account shall be spent only after appropriation. The account is subject to allotment procedures under chapter 43.88 RCW. The account shall be used exclusively to pay for the costs associated with the response to spills of crude oil or petroleum products into the navigable waters of the state. Payment of response costs under this section shall be limited to spills which the director has determined are likely to exceed fifty thousand dollars. Before expending moneys from the account, the director shall make reasonable efforts to obtain funding for response costs from the person responsible for the spill and from other sources, including the federal government. Reimbursement for response costs shall be allowed only for costs which are not covered by funds appropriated to the agencies responsible for response activities. Costs associated with the response to spills of crude oil or petroleum products shall include:

- (1) Natural resource damage assessment and related activities;
- (2) Spill related response, containment, wildlife rescue, cleanup, disposal, and associated costs;
- (3) Interagency coordination and public information related to a response; and
- (4) Appropriate travel, goods and services, contracts, and equipment.

[1991 c 200 § 805.]

RCW 90.56.510 Oil spill prevention account.

(1) The oil spill prevention account is created in the state treasury. All receipts from RCW 82.23B.020(2) shall be deposited in the account. Moneys from the account may be spent only after appropriation. The account is subject to allotment procedures under chapter 43.88 RCW. If, on the first day of any calendar month, the balance of the oil spill response account is greater than nine million dollars and the balance of the oil spill prevention account exceeds the unexpended appropriation for the current biennium, then the tax under RCW 82.23B.020(2) shall be suspended on the first day of the next calendar month until the beginning of the following biennium, provided that the tax shall not be suspended during the last six months of the biennium. If the tax imposed under RCW 82.23B.020(2) is suspended during two consecutive biennia, the department shall by November 1st after the end of the second biennium, recommend to the appropriate standing committees an adjustment in the tax rate. For the biennium ending June 30, 1999, and the biennium ending June 30, 2001, the state treasurer may transfer a total of up to one million dollars from the oil spill response account to the oil spill prevention account to support appropriations made from the oil spill prevention account in the omnibus appropriations act adopted not later than June 30, 1999.

(2) Expenditures from the oil spill prevention account shall be used exclusively for the administrative costs related to the purposes of this chapter, and chapters 90.48, 88.40, and 88.46 RCW. Starting with the 1995-1997 biennium, the legislature shall give activities of state agencies related to prevention of oil spills priority in funding from the oil spill prevention account. Costs of prevention include the costs of:

- (a) Routine responses not covered under RCW 90.56.500;
- (b) Management and staff development activities;
- (c) Development of rules and policies and the state-wide plan provided for in RCW 90.56.060;
- (d) Facility and vessel plan review and approval, drills, inspections, investigations, enforcement, and litigation;
- (e) Interagency coordination and public outreach and education;
- (f) Collection and administration of the tax provided for in chapter 82.23B RCW; and
- (g) Appropriate travel, goods and services, contracts, and equipment.

[2000 c 69 § 22; 1999 sp.s. c 7 § 2; 1997 c 449 § 3; 1995 2nd sp.s. c 14 § 525; 1994 sp.s. c 6 § 903; 1993 c 162 § 2; 1992 c 73 § 41; 1991 c 200 § 806.]

Notes:

Effective date--1999 sp.s. c 7: See note following RCW 82.23B.020.

Effective date--1997 c 449: See note following RCW 82.23B.020.

Severability--1995 2nd sp.s. c 14: See note following RCW 43.105.017.

Effective dates--1995 2nd sp.s. c 14: See note following RCW 43.105.017.

Severability--Effective date--1994 sp.s. c 6: See notes following RCW 28A.310.020.

Severability--Effective date--1993 c 162: See notes following RCW 88.46.170.

Effective dates--1992 c 73: See RCW 82.23B.902.

RCW 90.56.530 Reckless operation of a tank vessel--Penalty.

(1) A person commits the crime of reckless operation of a tank vessel if, while (a) navigating a tank vessel, (b) piloting a tank vessel, or (c) on the vessel control bridge and in control of the motion, direction, or speed of a tank vessel, the person, with recklessness as defined in RCW 9A.08.010, causes a release of oil.

(2) Reckless operation of a tank vessel is a class C felony under chapter 9A.20 RCW.

[1991 c 200 § 604. Formerly RCW 88.16.210.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 90.56.540 Operation of a vessel while under influence of liquor or drugs--Penalty.

(1) A person is guilty of operating a vessel while under the influence of intoxicating liquor or drugs if the person operates a covered vessel within this state while:

(a) The person has 0.06 grams or more of alcohol per two hundred ten liters of breath, as shown by analysis of the person's breath made under RCW 90.56.550; or

(b) The person has 0.06 percent or more by weight of alcohol in the person's blood as shown by analysis of the person's blood made under RCW 90.56.550; or

(c) The person is under the influence of or affected by intoxicating liquor or drugs; or

(d) The person is under the combined influence of or affected by intoxicating liquor or drugs.

(2) The fact that any person charged with a violation of this section is or has been entitled to use such drug under the laws of this state shall not constitute a defense against any charge of violating this section.

(3) Operating a vessel while intoxicated is a class C felony under chapter 9A.20 RCW.

[2000 c 69 § 23; 1991 c 200 § 605. Formerly RCW 88.16.220.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 90.56.550 Breath or blood analysis.

(1) Upon the trial of any civil or criminal action or proceeding arising out of acts alleged to have been committed by a person while operating a vessel while under the influence of intoxicating liquor or drugs, if the amount of alcohol in the person's blood or breath at the time alleged as shown by analysis of his blood or breath is less than 0.06 percent by weight of alcohol

in his blood or 0.06 grams of alcohol per two hundred ten liters of the person's breath, it is evidence that may be considered with other competent evidence in determining whether the person was under the influence of intoxicating liquor or drugs.

(2) The breath analysis shall be based upon grams of alcohol per two hundred ten liters of breath. The foregoing provisions of this section shall not be construed as limiting the introduction of any other competent evidence bearing upon the question whether the person was under the influence of intoxicating liquor or any drug.

(3) Analysis of the person's blood or breath to be considered valid under this section shall have been performed according to methods approved by the state toxicologist and by an individual possessing a valid permit issued by the state toxicologist for this purpose. The state toxicologist shall approve satisfactory techniques or methods, to supervise the examination of individuals to ascertain their qualifications and competence to conduct such analyses, and to issue permits that are subject to termination or revocation at the discretion of the state toxicologist.

(4) If a blood test is administered under this section, the withdrawal of blood for the purpose of determining its alcoholic content may be performed only by a physician, a registered nurse, or a qualified technician. This limitation shall not apply to the taking of breath specimens.

(5) The person tested may have a physician, or a qualified technician, chemist, registered nurse, or other qualified person of his or her own choosing administer one or more tests in addition to any administered at the direction of a law enforcement officer. The failure or inability to obtain an additional test by a person shall not preclude the admission of evidence relating to the test or tests taken at the direction of a law enforcement officer.

(6) Upon the request of the person who submits to a test or tests at the request of a law enforcement officer, full information concerning the test or tests shall be made available to the person or his or her attorney.

[1991 c 200 § 606. Formerly RCW 88.16.230.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 90.56.560 Limited immunity for blood withdrawal.

No physician, registered nurse, qualified technician, or hospital, or duly licensed clinical laboratory employing or using services of the physician, registered nurse, or qualified technician, may incur any civil or criminal liability as a result of the act of withdrawing blood from any person when directed by a law enforcement officer to do so for the purpose of a blood test under RCW 90.56.550. This section shall not relieve any physician, registered nurse, qualified technician, or hospital or duly licensed clinical laboratory from civil liability arising from the use of improper procedures or failing to exercise the required standard of care.

[2000 c 69 § 24; 1991 c 200 § 607. Formerly RCW 88.16.240.]

Notes:

Effective dates--Severability--1991 c 200: See RCW 90.56.901 and 90.56.904.

RCW 90.56.900 Construction--Appeal not to stay order, rule, or regulation.

This chapter, being necessary for the general welfare, the public health, and the public safety of the state and its inhabitants, shall be liberally construed to effect their purposes. No rule, regulation, or order of the department shall be stayed pending appeal under this chapter.

[1991 c 200 § 1107; 1971 ex.s. c 180 § 10. Formerly RCW 90.48.907.]

RCW 90.56.901 Effective dates--1991 c 200.

(1) Sections 101 through 429, 501 through 706, 805 through 807, 810 through 817, and 901 through 1118 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [May 15, 1991].

(2) Sections 801 through 804, 808, and 809 of this act shall take effect October 1, 1991.

[1991 c 200 § 1119.]

RCW 90.56.902 Captions not law.

Section headings and part headings as used in this chapter shall constitute no part of the law.

[1991 c 200 § 1113.]

RCW 90.56.904 Severability--1991 c 200.

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

[1991 c 200 § 1118.]

RCW 90.56.905 Severability--1992 c 73.

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

[1992 c 73 § 43.]

**Chapter 90.58 RCW
SHORELINE MANAGEMENT ACT OF 1971**

Sections
90.58.010 Short title.

- 90.58.020 Legislative findings--State policy enunciated--Use preference.
- 90.58.030 Definitions and concepts.
- 90.58.040 Program applicable to shorelines of the state.
- 90.58.045 Environmental excellence program agreements--Effect on chapter.
- 90.58.050 Program as cooperative between local government and state--Responsibilities differentiated.
- 90.58.060 Review and adoption of guidelines--Public hearings, notice of--Amendments.
- 90.58.070 Local governments to submit letters of intent--Department to act upon failure of local government.
- 90.58.080 Timetable for local governments to develop or amend master programs.
- 90.58.090 Approval of master program or segments or amendments thereof, when--Procedure--Departmental alternatives when shorelines of state-wide significance--Later adoption of master program supersedes departmental program.
- 90.58.100 Programs as constituting use regulations--Duties when preparing programs and amendments thereto--Program contents.
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90.58.910	Severability--1971 ex.s. c 286.
90.58.911	Severability--1983 c 138.
90.58.920	Effective date--1971 ex.s. c 286.

Notes:

Marine oil pollution--Baseline study program: RCW 43.21A.405 through 43.21A.420.

RCW 90.58.010 Short title.

This chapter shall be known and may be cited as the "Shoreline Management Act of 1971".

[1971 ex.s. c 286 § 1.]

RCW 90.58.020 Legislative findings--State policy enunciated--Use preference.

The legislature finds that the shorelines of the state are among the most valuable and fragile of its natural resources and that there is great concern throughout the state relating to their utilization, protection, restoration, and preservation. In addition it finds that ever increasing pressures of additional uses are being placed on the shorelines necessitating increased coordination in the management and development of the shorelines of the state. The legislature further finds that much of the shorelines of the state and the uplands adjacent thereto are in private ownership; that unrestricted construction on the privately owned or publicly owned shorelines of the state is not in the best public interest; and therefore, coordinated planning is necessary in order to protect the public interest associated with the shorelines of the state while, at the same time, recognizing and protecting private property rights consistent with the public interest. There is, therefor, a clear and urgent demand for a planned, rational, and concerted effort, jointly performed by federal, state, and local governments, to prevent the inherent harm in an uncoordinated and piecemeal development of the state's shorelines.

It is the policy of the state to provide for the management of the shorelines of the state by planning for and fostering all reasonable and appropriate uses. This policy is designed to insure the development of these shorelines in a manner which, while allowing for limited reduction of

rights of the public in the navigable waters, will promote and enhance the public interest. This policy contemplates protecting against adverse effects to the public health, the land and its vegetation and wildlife, and the waters of the state and their aquatic life, while protecting generally public rights of navigation and corollary rights incidental thereto.

The legislature declares that the interest of all of the people shall be paramount in the management of shorelines of state-wide significance. The department, in adopting guidelines for shorelines of state-wide significance, and local government, in developing master programs for shorelines of state-wide significance, shall give preference to uses in the following order of preference which:

- (1) Recognize and protect the state-wide interest over local interest;
- (2) Preserve the natural character of the shoreline;
- (3) Result in long term over short term benefit;
- (4) Protect the resources and ecology of the shoreline;
- (5) Increase public access to publicly owned areas of the shorelines;
- (6) Increase recreational opportunities for the public in the shoreline;
- (7) Provide for any other element as defined in RCW 90.58.100 deemed appropriate or necessary.

In the implementation of this policy the public's opportunity to enjoy the physical and aesthetic qualities of natural shorelines of the state shall be preserved to the greatest extent feasible consistent with the overall best interest of the state and the people generally. To this end uses shall be preferred which are consistent with control of pollution and prevention of damage to the natural environment, or are unique to or dependent upon use of the state's shoreline. Alterations of the natural condition of the shorelines of the state, in those limited instances when authorized, shall be given priority for single family residences and their appurtenant structures, ports, shoreline recreational uses including but not limited to parks, marinas, piers, and other improvements facilitating public access to shorelines of the state, industrial and commercial developments which are particularly dependent on their location on or use of the shorelines of the state and other development that will provide an opportunity for substantial numbers of the people to enjoy the shorelines of the state. Alterations of the natural condition of the shorelines and shorelands of the state shall be recognized by the department. Shorelines and shorelands of the state shall be appropriately classified and these classifications shall be revised when circumstances warrant regardless of whether the change in circumstances occurs through man-made causes or natural causes. Any areas resulting from alterations of the natural condition of the shorelines and shorelands of the state no longer meeting the definition of "shorelines of the state" shall not be subject to the provisions of chapter 90.58 RCW.

Permitted uses in the shorelines of the state shall be designed and conducted in a manner to minimize, insofar as practical, any resultant damage to the ecology and environment of the shoreline area and any interference with the public's use of the water.

[1995 c 347 § 301; 1992 c 105 § 1; 1982 1st ex.s. c 13 § 1; 1971 ex.s. c 286 § 2.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following

RCW 36.70A.470.

RCW 90.58.030 Definitions and concepts.

As used in this chapter, unless the context otherwise requires, the following definitions and concepts apply:

(1) Administration:

(a) "Department" means the department of ecology;

(b) "Director" means the director of the department of ecology;

(c) "Local government" means any county, incorporated city, or town which contains within its boundaries any lands or waters subject to this chapter;

(d) "Person" means an individual, partnership, corporation, association, organization, cooperative, public or municipal corporation, or agency of the state or local governmental unit however designated;

(e) "Hearing board" means the shoreline hearings board established by this chapter.

(2) Geographical:

(a) "Extreme low tide" means the lowest line on the land reached by a receding tide;

(b) "Ordinary high water mark" on all lakes, streams, and tidal water is that mark that will be found by examining the bed and banks and ascertaining where the presence and action of waters are so common and usual, and so long continued in all ordinary years, as to mark upon the soil a character distinct from that of the abutting upland, in respect to vegetation as that condition exists on June 1, 1971, as it may naturally change thereafter, or as it may change thereafter in accordance with permits issued by a local government or the department: PROVIDED, That in any area where the ordinary high water mark cannot be found, the ordinary high water mark adjoining salt water shall be the line of mean higher high tide and the ordinary high water mark adjoining fresh water shall be the line of mean high water;

(c) "Shorelines of the state" are the total of all "shorelines" and "shorelines of state-wide significance" within the state;

(d) "Shorelines" means all of the water areas of the state, including reservoirs, and their associated shorelands, together with the lands underlying them; except (i) shorelines of state-wide significance; (ii) shorelines on segments of streams upstream of a point where the mean annual flow is twenty cubic feet per second or less and the wetlands associated with such upstream segments; and (iii) shorelines on lakes less than twenty acres in size and wetlands associated with such small lakes;

(e) "Shorelines of state-wide significance" means the following shorelines of the state:

(i) The area between the ordinary high water mark and the western boundary of the state from Cape Disappointment on the south to Cape Flattery on the north, including harbors, bays, estuaries, and inlets;

(ii) Those areas of Puget Sound and adjacent salt waters and the Strait of Juan de Fuca between the ordinary high water mark and the line of extreme low tide as follows:

(A) Nisqually Delta--from DeWolf Bight to Tatsolo Point,

(B) Birch Bay--from Point Whitehorn to Birch Point,

- (C) Hood Canal--from Tala Point to Foulweather Bluff,
- (D) Skagit Bay and adjacent area--from Brown Point to Yokeko Point, and
- (E) Padilla Bay--from March Point to William Point;

(iii) Those areas of Puget Sound and the Strait of Juan de Fuca and adjacent salt waters north to the Canadian line and lying seaward from the line of extreme low tide;

(iv) Those lakes, whether natural, artificial, or a combination thereof, with a surface acreage of one thousand acres or more measured at the ordinary high water mark;

(v) Those natural rivers or segments thereof as follows:

(A) Any west of the crest of the Cascade range downstream of a point where the mean annual flow is measured at one thousand cubic feet per second or more,

(B) Any east of the crest of the Cascade range downstream of a point where the annual flow is measured at two hundred cubic feet per second or more, or those portions of rivers east of the crest of the Cascade range downstream from the first three hundred square miles of drainage area, whichever is longer;

(vi) Those shorelands associated with (i), (ii), (iv), and (v) of this subsection (2)(e);

(f) "Shorelands" or "shoreland areas" means those lands extending landward for two hundred feet in all directions as measured on a horizontal plane from the ordinary high water mark; floodways and contiguous floodplain areas landward two hundred feet from such floodways; and all wetlands and river deltas associated with the streams, lakes, and tidal waters which are subject to the provisions of this chapter; the same to be designated as to location by the department of ecology. Any county or city may determine that portion of a one-hundred-year-flood plain to be included in its master program as long as such portion includes, as a minimum, the floodway and the adjacent land extending landward two hundred feet therefrom;

(g) "Floodway" means those portions of the area of a river valley lying streamward from the outer limits of a watercourse upon which flood waters are carried during periods of flooding that occur with reasonable regularity, although not necessarily annually, said floodway being identified, under normal condition, by changes in surface soil conditions or changes in types or quality of vegetative ground cover condition. The floodway shall not include those lands that can reasonably be expected to be protected from flood waters by flood control devices maintained by or maintained under license from the federal government, the state, or a political subdivision of the state;

(h) "Wetlands" means areas that are inundated or saturated by surface water or ground water at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions. Wetlands generally include swamps, marshes, bogs, and similar areas. Wetlands do not include those artificial wetlands intentionally created from nonwetland sites, including, but not limited to, irrigation and drainage ditches, grass-lined swales, canals, detention facilities, wastewater treatment facilities, farm ponds, and landscape amenities, or those wetlands created after July 1, 1990, that were unintentionally created as a result of the construction of a road, street, or highway. Wetlands may include those artificial wetlands intentionally created from nonwetland areas to mitigate the conversion of wetlands.

(3) Procedural terms:

(a) "Guidelines" means those standards adopted to implement the policy of this chapter for regulation of use of the shorelines of the state prior to adoption of master programs. Such standards shall also provide criteria to local governments and the department in developing master programs;

(b) "Master program" shall mean the comprehensive use plan for a described area, and the use regulations together with maps, diagrams, charts, or other descriptive material and text, a statement of desired goals, and standards developed in accordance with the policies enunciated in RCW 90.58.020;

(c) "State master program" is the cumulative total of all master programs approved or adopted by the department of ecology;

(d) "Development" means a use consisting of the construction or exterior alteration of structures; dredging; drilling; dumping; filling; removal of any sand, gravel, or minerals; bulkheading; driving of piling; placing of obstructions; or any project of a permanent or temporary nature which interferes with the normal public use of the surface of the waters overlying lands subject to this chapter at any state of water level;

(e) "Substantial development" shall mean any development of which the total cost or fair market value exceeds two thousand five hundred dollars, or any development which materially interferes with the normal public use of the water or shorelines of the state; except that the following shall not be considered substantial developments for the purpose of this chapter:

(i) Normal maintenance or repair of existing structures or developments, including damage by accident, fire, or elements;

(ii) Construction of the normal protective bulkhead common to single family residences;

(iii) Emergency construction necessary to protect property from damage by the elements;

(iv) Construction and practices normal or necessary for farming, irrigation, and ranching activities, including agricultural service roads and utilities on shorelands, and the construction and maintenance of irrigation structures including but not limited to head gates, pumping facilities, and irrigation channels. A feedlot of any size, all processing plants, other activities of a commercial nature, alteration of the contour of the shorelands by leveling or filling other than that which results from normal cultivation, shall not be considered normal or necessary farming or ranching activities. A feedlot shall be an enclosure or facility used or capable of being used for feeding livestock hay, grain, silage, or other livestock feed, but shall not include land for growing crops or vegetation for livestock feeding and/or grazing, nor shall it include normal livestock wintering operations;

(v) Construction or modification of navigational aids such as channel markers and anchor buoys;

(vi) Construction on shorelands by an owner, lessee, or contract purchaser of a single family residence for his own use or for the use of his family, which residence does not exceed a height of thirty-five feet above average grade level and which meets all requirements of the state agency or local government having jurisdiction thereof, other than requirements imposed pursuant to this chapter;

(vii) Construction of a dock, including a community dock, designed for pleasure craft

only, for the private noncommercial use of the owner, lessee, or contract purchaser of single and multiple family residences. This exception applies if either: (A) In salt waters, the fair market value of the dock does not exceed two thousand five hundred dollars; or (B) in fresh waters, the fair market value of the dock does not exceed ten thousand dollars, but if subsequent construction having a fair market value exceeding two thousand five hundred dollars occurs within five years of completion of the prior construction, the subsequent construction shall be considered a substantial development for the purpose of this chapter;

(viii) Operation, maintenance, or construction of canals, waterways, drains, reservoirs, or other facilities that now exist or are hereafter created or developed as a part of an irrigation system for the primary purpose of making use of system waters, including return flow and artificially stored ground water for the irrigation of lands;

(ix) The marking of property lines or corners on state owned lands, when such marking does not significantly interfere with normal public use of the surface of the water;

(x) Operation and maintenance of any system of dikes, ditches, drains, or other facilities existing on September 8, 1975, which were created, developed, or utilized primarily as a part of an agricultural drainage or diking system;

(xi) Site exploration and investigation activities that are prerequisite to preparation of an application for development authorization under this chapter, if:

(A) The activity does not interfere with the normal public use of the surface waters;

(B) The activity will have no significant adverse impact on the environment including, but not limited to, fish, wildlife, fish or wildlife habitat, water quality, and aesthetic values;

(C) The activity does not involve the installation of a structure, and upon completion of the activity the vegetation and land configuration of the site are restored to conditions existing before the activity;

(D) A private entity seeking development authorization under this section first posts a performance bond or provides other evidence of financial responsibility to the local jurisdiction to ensure that the site is restored to preexisting conditions; and

(E) The activity is not subject to the permit requirements of RCW 90.58.550;

(xii) The process of removing or controlling an aquatic noxious weed, as defined in RCW 17.26.020, through the use of an herbicide or other treatment methods applicable to weed control that are recommended by a final environmental impact statement published by the department of agriculture or the department jointly with other state agencies under chapter 43.21C RCW.

[1996 c 265 § 1. Prior: 1995 c 382 § 10; 1995 c 255 § 5; 1995 c 237 § 1; 1987 c 474 § 1; 1986 c 292 § 1; 1982 1st ex.s. c 13 § 2; 1980 c 2 § 3; 1979 ex.s. c 84 § 3; 1975 1st ex.s. c 182 § 1; 1973 1st ex.s. c 203 § 1; 1971 ex.s. c 286 § 3.]

Notes:

Severability--Effective date--1995 c 255: See RCW 17.26.900 and 17.26.901.

Severability--1986 c 292: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1986 c 292 § 5.]

Intent--1980 c 2; 1979 ex.s. c 84: "The legislature finds that high tides and hurricane force winds on February 13, 1979, caused conditions resulting in the catastrophic destruction of the Hood Canal bridge on state

route 104, a state highway on the federal-aid system; and, as a consequence, the state of Washington has sustained a sudden and complete failure of a major segment of highway system with a disastrous impact on transportation services between the counties of Washington's Olympic peninsula and the remainder of the state. The governor has by proclamation found that these conditions constitute an emergency. To minimize the economic loss and hardship to residents of the Puget Sound and Olympic peninsula regions, it is the intent of 1979 ex.s. c 84 to authorize the department of transportation to undertake immediately all necessary actions to restore interim transportation services across Hood Canal and Puget Sound and upon the Kitsap and Olympic peninsulas and to design and reconstruct a permanent bridge at the site of the original Hood Canal bridge. The department of transportation is directed to proceed with such actions in an environmentally responsible manner that would meet the substantive objectives of the state environmental policy act and the shorelines management act, and shall consult with the department of ecology in the planning process. The exemptions from the state environmental policy act and the shorelines management act contained in RCW 43.21C.032 and 90.58.030 are intended to approve and ratify the timely actions of the department of transportation taken and to be taken to restore interim transportation services and to reconstruct a permanent Hood Canal bridge without procedural delays." [1980 c 2 § 1; 1979 ex.s. c 84 § 1.]

RCW 90.58.040 Program applicable to shorelines of the state.

The shoreline management program of this chapter shall apply to the shorelines of the state as defined in this chapter.

[1971 ex.s. c 286 § 4.]

RCW 90.58.045 Environmental excellence program agreements--Effect on chapter.

Notwithstanding any other provision of law, any legal requirement under this chapter, including any standard, limitation, rule, or order is superseded and replaced in accordance with the terms and provisions of an environmental excellence program agreement, entered into under chapter 43.21K RCW.

[1997 c 381 § 28.]

Notes:

Purpose--1997 c 381: See RCW 43.21K.005.

RCW 90.58.050 Program as cooperative between local government and state--Responsibilities differentiated.

This chapter establishes a cooperative program of shoreline management between local government and the state. Local government shall have the primary responsibility for initiating the planning required by this chapter and administering the regulatory program consistent with the policy and provisions of this chapter. The department shall act primarily in a supportive and review capacity with an emphasis on providing assistance to local government and on insuring compliance with the policy and provisions of this chapter.

[1995 c 347 § 303; 1971 ex.s. c 286 § 5.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following

RCW 36.70A.470.

RCW 90.58.060 Review and adoption of guidelines--Public hearings, notice of--Amendments.

(1) The department shall periodically review and adopt guidelines consistent with RCW 90.58.020, containing the elements specified in RCW 90.58.100 for:

- (a) Development of master programs for regulation of the uses of shorelines; and
- (b) Development of master programs for regulation of the uses of shorelines of state-wide significance.

(2) Before adopting or amending guidelines under this section, the department shall provide an opportunity for public review and comment as follows:

(a) The department shall mail copies of the proposal to all cities, counties, and federally recognized Indian tribes, and to any other person who has requested a copy, and shall publish the proposed guidelines in the Washington state register. Comments shall be submitted in writing to the department within sixty days from the date the proposal has been published in the register.

(b) The department shall hold at least four public hearings on the proposal in different locations throughout the state to provide a reasonable opportunity for residents in all parts of the state to present statements and views on the proposed guidelines. Notice of the hearings shall be published at least once in each of the three weeks immediately preceding the hearing in one or more newspapers of general circulation in each county of the state. If an amendment to the guidelines addresses an issue limited to one geographic area, the number and location of hearings may be adjusted consistent with the intent of this subsection to assure all parties a reasonable opportunity to comment on the proposed amendment. The department shall accept written comments on the proposal during the sixty-day public comment period and for seven days after the final public hearing.

(c) At the conclusion of the public comment period, the department shall review the comments received and modify the proposal consistent with the provisions of this chapter. The proposal shall then be published for adoption pursuant to the provisions of chapter 34.05 RCW.

(3) The department may propose amendments to the guidelines not more than once each year. At least once every five years the department shall conduct a review of the guidelines pursuant to the procedures outlined in subsection (2) of this section.

[1995 c 347 § 304; 1971 ex.s. c 286 § 6.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

RCW 90.58.070 Local governments to submit letters of intent--Department to act upon failure of local government.

(1) Local governments are directed with regard to shorelines of the state in their various jurisdictions to submit to the director of the department, within six months from June 1, 1971,

letters stating that they propose to complete an inventory and develop master programs for these shorelines as provided for in RCW 90.58.080.

(2) If any local government fails to submit a letter as provided in subsection (1) of this section, or fails to adopt a master program for the shorelines of the state within its jurisdiction in accordance with the time schedule provided in this chapter, the department shall carry out the requirements of RCW 90.58.080 and adopt a master program for the shorelines of the state within the jurisdiction of the local government.

[1971 ex.s. c 286 § 7.]

RCW 90.58.080 Timetable for local governments to develop or amend master programs.

Local governments shall develop or amend, within twenty-four months after the adoption of guidelines as provided in RCW 90.58.060, a master program for regulation of uses of the shorelines of the state consistent with the required elements of the guidelines adopted by the department.

[1995 c 347 § 305; 1974 ex.s. c 61 § 1; 1971 ex.s. c 286 § 8.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

RCW 90.58.090 Approval of master program or segments or amendments thereof, when--Procedure--Departmental alternatives when shorelines of state-wide significance--Later adoption of master program supersedes departmental program.

(1) A master program, segment of a master program, or an amendment to a master program shall become effective when approved by the department. Within the time period provided in RCW 90.58.080, each local government shall have submitted a master program, either totally or by segments, for all shorelines of the state within its jurisdiction to the department for review and approval.

(2) Upon receipt of a proposed master program or amendment, the department shall:

(a) Provide notice to and opportunity for written comment by all interested parties of record as a part of the local government review process for the proposal and to all persons, groups, and agencies that have requested in writing notice of proposed master programs or amendments generally or for a specific area, subject matter, or issue. The comment period shall be at least thirty days, unless the department determines that the level of complexity or controversy involved supports a shorter period;

(b) In the department's discretion, conduct a public hearing during the thirty-day comment period in the jurisdiction proposing the master program or amendment;

(c) Within fifteen days after the close of public comment, request the local government to review the issues identified by the public, interested parties, groups, and agencies and provide a

written response as to how the proposal addresses the identified issues;

(d) Within thirty days after receipt of the local government response pursuant to (c) of this subsection, make written findings and conclusions regarding the consistency of the proposal with the policy of RCW 90.58.020 and the applicable guidelines, provide a response to the issues identified in (c) of this subsection, and either approve the proposal as submitted, recommend specific changes necessary to make the proposal approvable, or deny approval of the proposal in those instances where no alteration of the proposal appears likely to be consistent with the policy of RCW 90.58.020 and the applicable guidelines. The written findings and conclusions shall be provided to the local government, all interested persons, parties, groups, and agencies of record on the proposal;

(e) If the department recommends changes to the proposed master program or amendment, within thirty days after the department mails the written findings and conclusions to the local government, the local government may:

(i) Agree to the proposed changes. The receipt by the department of the written notice of agreement constitutes final action by the department approving the amendment; or

(ii) Submit an alternative proposal. If, in the opinion of the department, the alternative is consistent with the purpose and intent of the changes originally submitted by the department and with this chapter it shall approve the changes and provide written notice to all recipients of the written findings and conclusions. If the department determines the proposal is not consistent with the purpose and intent of the changes proposed by the department, the department may resubmit the proposal for public and agency review pursuant to this section or reject the proposal.

(3) The department shall approve the segment of a master program relating to shorelines unless it determines that the submitted segments are not consistent with the policy of RCW 90.58.020 and the applicable guidelines.

(4) The department shall approve those segments of the master program relating to shorelines of state-wide significance only after determining the program provides the optimum implementation of the policy of this chapter to satisfy the state-wide interest. If the department does not approve a segment of a local government master program relating to a shoreline of state-wide significance, the department may develop and by rule adopt an alternative to the local government's proposal.

(5) In the event a local government has not complied with the requirements of RCW 90.58.070 it may thereafter upon written notice to the department elect to adopt a master program for the shorelines within its jurisdiction, in which event it shall comply with the provisions established by this chapter for the adoption of a master program for such shorelines.

Upon approval of such master program by the department it shall supersede such master program as may have been adopted by the department for such shorelines.

(6) A master program or amendment to a master program takes effect when and in such form as approved or adopted by the department. Shoreline master programs that were adopted by the department prior to July 22, 1995, in accordance with the provisions of this section then in effect, shall be deemed approved by the department in accordance with the provisions of this section that became effective on that date. The department shall maintain a record of each master program, the action taken on any proposal for adoption or amendment of the master program,

and any appeal of the department's action. The department's approved document of record constitutes the official master program.

[1997 c 429 § 50; 1995 c 347 § 306; 1971 ex.s. c 286 § 9.]

Notes:

Severability--1997 c 429: See note following RCW 36.70A.3201.

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

RCW 90.58.100 Programs as constituting use regulations--Duties when preparing programs and amendments thereto--Program contents.

(1) The master programs provided for in this chapter, when adopted or approved by the department shall constitute use regulations for the various shorelines of the state. In preparing the master programs, and any amendments thereto, the department and local governments shall to the extent feasible:

(a) Utilize a systematic interdisciplinary approach which will insure the integrated use of the natural and social sciences and the environmental design arts;

(b) Consult with and obtain the comments of any federal, state, regional, or local agency having any special expertise with respect to any environmental impact;

(c) Consider all plans, studies, surveys, inventories, and systems of classification made or being made by federal, state, regional, or local agencies, by private individuals, or by organizations dealing with pertinent shorelines of the state;

(d) Conduct or support such further research, studies, surveys, and interviews as are deemed necessary;

(e) Utilize all available information regarding hydrology, geography, topography, ecology, economics, and other pertinent data;

(f) Employ, when feasible, all appropriate, modern scientific data processing and computer techniques to store, index, analyze, and manage the information gathered.

(2) The master programs shall include, when appropriate, the following:

(a) An economic development element for the location and design of industries, industrial projects of state-wide significance, transportation facilities, port facilities, tourist facilities, commerce and other developments that are particularly dependent on their location on or use of the shorelines of the state;

(b) A public access element making provision for public access to publicly owned areas;

(c) A recreational element for the preservation and enlargement of recreational opportunities, including but not limited to parks, tidelands, beaches, and recreational areas;

(d) A circulation element consisting of the general location and extent of existing and proposed major thoroughfares, transportation routes, terminals, and other public utilities and facilities, all correlated with the shoreline use element;

(e) A use element which considers the proposed general distribution and general location and extent of the use on shorelines and adjacent land areas for housing, business, industry, transportation, agriculture, natural resources, recreation, education, public buildings and

grounds, and other categories of public and private uses of the land;

(f) A conservation element for the preservation of natural resources, including but not limited to scenic vistas, aesthetics, and vital estuarine areas for fisheries and wildlife protection;

(g) An historic, cultural, scientific, and educational element for the protection and restoration of buildings, sites, and areas having historic, cultural, scientific, or educational values;

(h) An element that gives consideration to the state-wide interest in the prevention and minimization of flood damages; and

(i) Any other element deemed appropriate or necessary to effectuate the policy of this chapter.

(3) The master programs shall include such map or maps, descriptive text, diagrams and charts, or other descriptive material as are necessary to provide for ease of understanding.

(4) Master programs will reflect that state-owned shorelines of the state are particularly adapted to providing wilderness beaches, ecological study areas, and other recreational activities for the public and will give appropriate special consideration to same.

(5) Each master program shall contain provisions to allow for the varying of the application of use regulations of the program, including provisions for permits for conditional uses and variances, to insure that strict implementation of a program will not create unnecessary hardships or thwart the policy enumerated in RCW 90.58.020. Any such varying shall be allowed only if extraordinary circumstances are shown and the public interest suffers no substantial detrimental effect. The concept of this subsection shall be incorporated in the rules adopted by the department relating to the establishment of a permit system as provided in RCW 90.58.140(3).

(6) Each master program shall contain standards governing the protection of single family residences and appurtenant structures against damage or loss due to shoreline erosion. The standards shall govern the issuance of substantial development permits for shoreline protection, including structural methods such as construction of bulkheads, and nonstructural methods of protection. The standards shall provide for methods which achieve effective and timely protection against loss or damage to single family residences and appurtenant structures due to shoreline erosion. The standards shall provide a preference for permit issuance for measures to protect single family residences occupied prior to January 1, 1992, where the proposed measure is designed to minimize harm to the shoreline natural environment.

[1997 c 369 § 7; 1995 c 347 § 307; 1992 c 105 § 2; 1991 c 322 § 32; 1971 ex.s. c 286 § 10.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

Findings--Intent--1991 c 322: See note following RCW 86.12.200.
Industrial project of state-wide significance--Defined: RCW 43.157.010.

RCW 90.58.110 Development of program within two or more adjacent local government jurisdictions--Development of program in segments, when.

(1) Whenever it shall appear to the director that a master program should be developed for a region of the shorelines of the state which includes lands and waters located in two or more adjacent local government jurisdictions, the director shall designate such region and notify the appropriate units of local government thereof. It shall be the duty of the notified units to develop cooperatively an inventory and master program in accordance with and within the time provided in RCW 90.58.080.

(2) At the discretion of the department, a local government master program may be adopted in segments applicable to particular areas so that immediate attention may be given to those areas of the shorelines of the state in most need of a use regulation.

[1971 ex.s. c 286 § 11.]

RCW 90.58.120 Adoption of rules, programs, etc., subject to RCW 34.05.310 through 34.05.395--Public hearings, notice of--Public inspection after approval or adoption.

All rules, regulations, designations, and guidelines, issued by the department, and master programs and amendments adopted by the department pursuant to RCW 90.58.070(2) or 90.58.090(4) shall be adopted or approved in accordance with the provisions of RCW 34.05.310 through 34.05.395 insofar as such provisions are not inconsistent with the provisions of this chapter. In addition:

(1) Prior to the adoption by the department of a master program, or portion thereof pursuant to RCW 90.58.070(2) or 90.58.090(4), at least one public hearing shall be held in each county affected by a program or portion thereof for the purpose of obtaining the views and comments of the public. Notice of each such hearing shall be published at least once in each of the three weeks immediately preceding the hearing in one or more newspapers of general circulation in the county in which the hearing is to be held.

(2) All guidelines, regulations, designations, or master programs adopted or approved under this chapter shall be available for public inspection at the office of the department or the appropriate county and city. The terms "adopt" and "approve" for purposes of this section, shall include modifications and rescission of guidelines.

[1995 c 347 § 308; 1989 c 175 § 182; 1975 1st ex.s. c 182 § 2; 1971 ex.s. c 286 § 12.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

Effective date--1989 c 175: See note following RCW 34.05.010.

RCW 90.58.130 Involvement of all persons and entities having interest, means.

To insure that all persons and entities having an interest in the guidelines and master programs developed under this chapter are provided with a full opportunity for involvement in both their development and implementation, the department and local governments shall:

(1) Make reasonable efforts to inform the people of the state about the shoreline management program of this chapter and in the performance of the responsibilities provided in

this chapter, shall not only invite but actively encourage participation by all persons and private groups and entities showing an interest in shoreline management programs of this chapter; and

(2) Invite and encourage participation by all agencies of federal, state, and local government, including municipal and public corporations, having interests or responsibilities relating to the shorelines of the state. State and local agencies are directed to participate fully to insure that their interests are fully considered by the department and local governments.

[1971 ex.s. c 286 § 13.]

RCW 90.58.140 Development permits--Grounds for granting--Administration by local government, conditions--Applications--Notices--Rescission--Approval when permit for variance or conditional use.

(1) A development shall not be undertaken on the shorelines of the state unless it is consistent with the policy of this chapter and, after adoption or approval, as appropriate, the applicable guidelines, rules, or master program.

(2) A substantial development shall not be undertaken on shorelines of the state without first obtaining a permit from the government entity having administrative jurisdiction under this chapter.

A permit shall be granted:

(a) From June 1, 1971, until such time as an applicable master program has become effective, only when the development proposed is consistent with: (i) The policy of RCW 90.58.020; and (ii) after their adoption, the guidelines and rules of the department; and (iii) so far as can be ascertained, the master program being developed for the area;

(b) After adoption or approval, as appropriate, by the department of an applicable master program, only when the development proposed is consistent with the applicable master program and this chapter.

(3) The local government shall establish a program, consistent with rules adopted by the department, for the administration and enforcement of the permit system provided in this section. The administration of the system so established shall be performed exclusively by the local government.

(4) Except as otherwise specifically provided in subsection (11) of this section, the local government shall require notification of the public of all applications for permits governed by any permit system established pursuant to subsection (3) of this section by ensuring that notice of the application is given by at least one of the following methods:

(a) Mailing of the notice to the latest recorded real property owners as shown by the records of the county assessor within at least three hundred feet of the boundary of the property upon which the substantial development is proposed;

(b) Posting of the notice in a conspicuous manner on the property upon which the project is to be constructed; or

(c) Any other manner deemed appropriate by local authorities to accomplish the objectives of reasonable notice to adjacent landowners and the public.

The notices shall include a statement that any person desiring to submit written

comments concerning an application, or desiring to receive notification of the final decision concerning an application as expeditiously as possible after the issuance of the decision, may submit the comments or requests for decisions to the local government within thirty days of the last date the notice is to be published pursuant to this subsection. The local government shall forward, in a timely manner following the issuance of a decision, a copy of the decision to each person who submits a request for the decision.

If a hearing is to be held on an application, notices of such a hearing shall include a statement that any person may submit oral or written comments on an application at the hearing.

(5) The system shall include provisions to assure that construction pursuant to a permit will not begin or be authorized until twenty-one days from the date the permit decision was filed as provided in subsection (6) of this section; or until all review proceedings are terminated if the proceedings were initiated within twenty-one days from the date of filing as defined in subsection (6) of this section except as follows:

(a) In the case of any permit issued to the state of Washington, department of transportation, for the construction and modification of SR 90 (I-90) on or adjacent to Lake Washington, the construction may begin after thirty days from the date of filing, and the permits are valid until December 31, 1995;

(b) Construction may be commenced no sooner than thirty days after the date of the appeal of the board's decision is filed if a permit is granted by the local government and (i) the granting of the permit is appealed to the shorelines hearings board within twenty-one days of the date of filing, (ii) the hearings board approves the granting of the permit by the local government or approves a portion of the substantial development for which the local government issued the permit, and (iii) an appeal for judicial review of the hearings board decision is filed pursuant to chapter 34.05 RCW. The appellant may request, within ten days of the filing of the appeal with the court, a hearing before the court to determine whether construction pursuant to the permit approved by the hearings board or to a revised permit issued pursuant to the order of the hearings board should not commence. If, at the conclusion of the hearing, the court finds that construction pursuant to such a permit would involve a significant, irreversible damaging of the environment, the court shall prohibit the permittee from commencing the construction pursuant to the approved or revised permit until all review proceedings are final. Construction pursuant to a permit revised at the direction of the hearings board may begin only on that portion of the substantial development for which the local government had originally issued the permit, and construction pursuant to such a revised permit on other portions of the substantial development may not begin until after all review proceedings are terminated. In such a hearing before the court, the burden of proving whether the construction may involve significant irreversible damage to the environment and demonstrating whether such construction would or would not be appropriate is on the appellant;

(c) If the permit is for a substantial development meeting the requirements of subsection (11) of this section, construction pursuant to that permit may not begin or be authorized until twenty-one days from the date the permit decision was filed as provided in subsection (6) of this section.

If a permittee begins construction pursuant to subsections (a), (b), or (c) of this

subsection, the construction is begun at the permittee's own risk. If, as a result of judicial review, the courts order the removal of any portion of the construction or the restoration of any portion of the environment involved or require the alteration of any portion of a substantial development constructed pursuant to a permit, the permittee is barred from recovering damages or costs involved in adhering to such requirements from the local government that granted the permit, the hearings board, or any appellant or intervener.

(6) Any decision on an application for a permit under the authority of this section, whether it is an approval or a denial, shall, concurrently with the transmittal of the ruling to the applicant, be filed with the department and the attorney general. With regard to a permit other than a permit governed by subsection (10) of this section, "date of filing" as used herein means the date of actual receipt by the department. With regard to a permit for a variance or a conditional use, "date of filing" means the date a decision of the department rendered on the permit pursuant to subsection (10) of this section is transmitted by the department to the local government. The department shall notify in writing the local government and the applicant of the date of filing.

(7) Applicants for permits under this section have the burden of proving that a proposed substantial development is consistent with the criteria that must be met before a permit is granted. In any review of the granting or denial of an application for a permit as provided in RCW 90.58.180 (1) and (2), the person requesting the review has the burden of proof.

(8) Any permit may, after a hearing with adequate notice to the permittee and the public, be rescinded by the issuing authority upon the finding that a permittee has not complied with conditions of a permit. If the department is of the opinion that noncompliance exists, the department shall provide written notice to the local government and the permittee. If the department is of the opinion that the noncompliance continues to exist thirty days after the date of the notice, and the local government has taken no action to rescind the permit, the department may petition the hearings board for a rescission of the permit upon written notice of the petition to the local government and the permittee if the request by the department is made to the hearings board within fifteen days of the termination of the thirty-day notice to the local government.

(9) The holder of a certification from the governor pursuant to chapter 80.50 RCW shall not be required to obtain a permit under this section.

(10) Any permit for a variance or a conditional use by local government under approved master programs must be submitted to the department for its approval or disapproval.

(11)(a) An application for a substantial development permit for a limited utility extension or for the construction of a bulkhead or other measures to protect a single family residence and its appurtenant structures from shoreline erosion shall be subject to the following procedures:

(i) The public comment period under subsection (4) of this section shall be twenty days. The notice provided under subsection (4) of this section shall state the manner in which the public may obtain a copy of the local government decision on the application no later than two days following its issuance;

(ii) The local government shall issue its decision to grant or deny the permit within twenty-one days of the last day of the comment period specified in (i) of this subsection; and

(iii) If there is an appeal of the decision to grant or deny the permit to the local government legislative authority, the appeal shall be finally determined by the legislative authority within thirty days.

(b) For purposes of this section, a limited utility extension means the extension of a utility service that:

(i) Is categorically exempt under chapter 43.21C RCW for one or more of the following: Natural gas, electricity, telephone, water, or sewer;

(ii) Will serve an existing use in compliance with this chapter; and

(iii) Will not extend more than twenty-five hundred linear feet within the shorelines of the state.

[1995 c 347 § 309; 1992 c 105 § 3; 1990 c 201 § 2; 1988 c 22 § 1; 1984 c 7 § 386; 1977 ex.s. c 358 § 1; 1975-'76 2nd ex.s. c 51 § 1; 1975 1st ex.s. c 182 § 3; 1973 2nd ex.s. c 19 § 1; 1971 ex.s. c 286 § 14.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

Finding--Intent--1990 c 201: "The legislature finds that delays in substantial development permit review for the extension of vital utility services to existing and lawful uses within the shorelines of the state have caused hardship upon existing residents without serving any of the purposes and policies of the shoreline management act. It is the intent of this act to provide a more expeditious permit review process for that limited category of utility extension activities only, while fully preserving safeguards of public review and appeal rights regarding permit applications and decisions." [1990 c 201 § 1.]

Severability--1984 c 7: See note following RCW 47.01.141.

RCW 90.58.143 Time requirements--Substantial development permits, variances, conditional use permits.

(1) The time requirements of this section shall apply to all substantial development permits and to any development authorized pursuant to a variance or conditional use permit authorized under this chapter. Upon a finding of good cause, based on the requirements and circumstances of the project proposed and consistent with the policy and provisions of the master program and this chapter, local government may adopt different time limits from those set forth in subsections (2) and (3) of this section as a part of action on a substantial development permit.

(2) Construction activities shall be commenced or, where no construction activities are involved, the use or activity shall be commenced within two years of the effective date of a substantial development permit. However, local government may authorize a single extension for a period not to exceed one year based on reasonable factors, if a request for extension has been filed before the expiration date and notice of the proposed extension is given to parties of record on the substantial development permit and to the department.

(3) Authorization to conduct construction activities shall terminate five years after the effective date of a substantial development permit. However, local government may authorize a single extension for a period not to exceed one year based on reasonable factors, if a request for extension has been filed before the expiration date and notice of the proposed extension is given to parties of record and to the department.

(4) The effective date of a substantial development permit shall be the date of filing as provided in RCW 90.58.140(6). The permit time periods in subsections (2) and (3) of this section do not include the time during which a use or activity was not actually pursued due to the pendency of administrative appeals or legal actions or due to the need to obtain any other government permits and approvals for the development that authorize the development to proceed, including all reasonably related administrative or legal actions on any such permits or approvals.

[1997 c 429 § 51; 1996 c 62 § 1.]

Notes:

Severability--1997 c 429: See note following RCW 36.70A.3201.

RCW 90.58.147 Substantial development permit--Exemption for projects to improve fish or wildlife habitat or fish passage.

(1) A public or private project that is designed to improve fish or wildlife habitat or fish passage shall be exempt from the substantial development permit requirements of this chapter when all of the following apply:

- (a) The project has been approved by the department of fish and wildlife;
- (b) The project has received hydraulic project approval by the department of fish and wildlife pursuant to *chapter 75.20 RCW; and
- (c) The local government has determined that the project is substantially consistent with the local shoreline master program. The local government shall make such determination in a timely manner and provide it by letter to the project proponent.

(2) Fish habitat enhancement projects that conform to the provisions of **RCW 75.20.350 are determined to be consistent with local shoreline master programs.

[1998 c 249 § 4; 1995 c 333 § 1.]

Notes:

Reviser's note: *(1) Chapter 75.20 RCW was recodified as chapter 77.55 RCW by 2000 c 107. See Comparative Table for that chapter in the Table of Disposition of Former RCW Sections, Volume 0.

** (2) RCW 75.20.350 was recodified as RCW 77.55.290 pursuant to 2000 c 107 § 129.

Findings--Purpose--Report--Effective date--1998 c 249: See notes following RCW 77.55.290.

RCW 90.58.150 Selective commercial timber cutting, when.

With respect to timber situated within two hundred feet abutting landward of the ordinary high water mark within shorelines of state-wide significance, the department or local government shall allow only selective commercial timber cutting, so that no more than thirty percent of the merchantable trees may be harvested in any ten year period of time: PROVIDED, That other timber harvesting methods may be permitted in those limited instances where the topography, soil conditions or silviculture practices necessary for regeneration render selective logging ecologically detrimental: PROVIDED FURTHER, That clear cutting of timber which is solely incidental to the preparation of land for other uses authorized by this chapter may be

permitted.

[1971 ex.s. c 286 § 15.]

RCW 90.58.160 Prohibition against surface drilling for oil or gas, where.

Surface drilling for oil or gas is prohibited in the waters of Puget Sound north to the Canadian boundary and the Strait of Juan de Fuca seaward from the ordinary high water mark and on all lands within one thousand feet landward from said mark.

[1971 ex.s. c 286 § 16.]

RCW 90.58.170 Shorelines hearings board--Established--Members--Chairman--Quorum for decision--Expenses of members.

A shorelines hearings board sitting as a quasi judicial body is hereby established within the environmental hearings office under RCW 43.21B.005. The shorelines hearings board shall be made up of six members: Three members shall be members of the pollution control hearings board; two members, one appointed by the association of Washington cities and one appointed by the association of county commissioners, both to serve at the pleasure of the associations; and the commissioner of public lands or his or her designee. The chairman of the pollution control hearings board shall be the chairman of the shorelines hearings board. Except as provided in RCW 90.58.185, a decision must be agreed to by at least four members of the board to be final. The members of the shorelines board shall receive the compensation, travel, and subsistence expenses as provided in RCW 43.03.050 and 43.03.060.

[1994 c 253 § 1; 1988 c 128 § 76; 1979 ex.s. c 47 § 6; 1971 ex.s. c 286 § 17.]

Notes:

Intent--1979 ex.s. c 47: See note following RCW 43.21B.005.

RCW 90.58.175 Rules and regulations.

The shorelines hearings board may adopt rules and regulations governing the administrative practice and procedure in and before the board.

[1973 1st ex.s. c 203 § 3.]

RCW 90.58.180 Appeals from granting, denying, or rescinding permits--Board to act--Local government appeals to board--Grounds for declaring rule, regulation, or guideline invalid--Appeals to court.

(1) Any person aggrieved by the granting, denying, or rescinding of a permit on shorelines of the state pursuant to RCW 90.58.140 may seek review from the shorelines hearings board by filing a petition for review within twenty-one days of the date of filing as defined in RCW 90.58.140(6).

Within seven days of the filing of any petition for review with the board as provided in this section pertaining to a final decision of a local government, the petitioner shall serve copies of the petition on the department, the office of the attorney general, and the local government. The department and the attorney general may intervene to protect the public interest and insure that the provisions of this chapter are complied with at any time within fifteen days from the date of the receipt by the department or the attorney general of a copy of the petition for review filed pursuant to this section. The shorelines hearings board shall schedule review proceedings on the petition for review without regard as to whether the period for the department or the attorney general to intervene has or has not expired.

(2) The department or the attorney general may obtain review of any final decision granting a permit, or granting or denying an application for a permit issued by a local government by filing a written petition with the shorelines hearings board and the appropriate local government within twenty-one days from the date the final decision was filed as provided in RCW 90.58.140(6).

(3) The review proceedings authorized in subsections (1) and (2) of this section are subject to the provisions of chapter 34.05 RCW pertaining to procedures in adjudicative proceedings. Judicial review of such proceedings of the shorelines hearings board is governed by chapter 34.05 RCW. The board shall issue its decision on the appeal authorized under subsections (1) and (2) of this section within one hundred eighty days after the date the petition is filed with the board or a petition to intervene is filed by the department or the attorney general, whichever is later. The time period may be extended by the board for a period of thirty days upon a showing of good cause or may be waived by the parties.

(4) Any person may appeal any rules, regulations, or guidelines adopted or approved by the department within thirty days of the date of the adoption or approval. The board shall make a final decision within sixty days following the hearing held thereon.

(5) The board shall find the rule, regulation, or guideline to be valid and enter a final decision to that effect unless it determines that the rule, regulation, or guideline:

- (a) Is clearly erroneous in light of the policy of this chapter; or
- (b) Constitutes an implementation of this chapter in violation of constitutional or statutory provisions; or
- (c) Is arbitrary and capricious; or
- (d) Was developed without fully considering and evaluating all material submitted to the department during public review and comment; or
- (e) Was not adopted in accordance with required procedures.

(6) If the board makes a determination under subsection (5)(a) through (e) of this section, it shall enter a final decision declaring the rule, regulation, or guideline invalid, remanding the rule, regulation, or guideline to the department with a statement of the reasons in support of the determination, and directing the department to adopt, after a thorough consultation with the affected local government and any other interested party, a new rule, regulation, or guideline consistent with the board's decision.

(7) A decision of the board on the validity of a rule, regulation, or guideline shall be subject to review in superior court, if authorized pursuant to chapter 34.05 RCW. A petition for

review of the decision of the shorelines hearings board on a rule, regulation, or guideline shall be filed within thirty days after the date of final decision by the shorelines hearings board.

[1997 c 199 § 1; 1995 c 347 § 310; 1994 c 253 § 3; 1989 c 175 § 183; 1986 c 292 § 2; 1975-'76 2nd ex.s. c 51 § 2; 1975 1st ex.s. c 182 § 4; 1973 1st ex.s. c 203 § 2; 1971 ex.s. c 286 § 18.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

Effective date--1989 c 175: See note following RCW 34.05.010.

Severability--1986 c 292: See note following RCW 90.58.030.

Appeal under this chapter also subject of appeal under state environmental policy act: RCW 43.21C.075.

RCW 90.58.185 Appeals involving single family residences--Composition of board--Rules to expedite appeals.

(1) In the case of an appeal involving a single family residence or appurtenance to a single family residence, including a dock or pier designed to serve a single family residence, the request for review may be heard by a panel of three board members, at least one and not more than two of whom shall be members of the pollution control hearings board. Two members of the three must agree to issue a final decision of the board.

(2) The board shall define by rule alternative processes to expedite appeals. These alternatives may include: Mediation, upon agreement of all parties; submission of testimony by affidavit; or other forms that may lead to less formal and faster resolution of appeals.

[1994 c 253 § 2.]

RCW 90.58.190 Appeal of department's decision to adopt or amend a master program.

(1) The appeal of the department's decision to adopt a master program or amendment pursuant to RCW 90.58.070(2) or 90.58.090(4) is governed by RCW 34.05.510 through 34.05.598.

(2)(a) The department's decision to approve, reject, or modify a proposed master program or amendment adopted by a local government planning under RCW 36.70A.040 shall be appealed to the growth management hearings board with jurisdiction over the local government. The appeal shall be initiated by filing a petition as provided in RCW 36.70A.250 through 36.70A.320.

(b) If the appeal to the growth management hearings board concerns shorelines, the growth management hearings board shall review the proposed master program or amendment for compliance with the requirements of this chapter and chapter 36.70A RCW, the policy of RCW 90.58.020 and the applicable guidelines, and chapter 43.21C RCW as it relates to the adoption of master programs and amendments under chapter 90.58 RCW.

(c) If the appeal to the growth management hearings board concerns a shoreline of state-wide significance, the board shall uphold the decision by the department unless the board,

by clear and convincing evidence, determines that the decision of the department is inconsistent with the policy of RCW 90.58.020 and the applicable guidelines.

(d) The appellant has the burden of proof in all appeals to the growth management hearings board under this subsection.

(e) Any party aggrieved by a final decision of a growth management hearings board under this subsection may appeal the decision to superior court as provided in RCW 36.70A.300.

(3)(a) The department's decision to approve, reject, or modify a proposed master program or master program amendment by a local government not planning under RCW 36.70A.040 shall be appealed to the shorelines hearings board by filing a petition within thirty days of the date of the department's written notice to the local government of the department's decision to approve, reject, or modify a proposed master program or master program amendment as provided in RCW 90.58.090(2).

(b) In an appeal relating to shorelines, the shorelines hearings board shall review the proposed master program or master program amendment and, after full consideration of the presentations of the local government and the department, shall determine the validity of the local government's master program or amendment in light of the policy of RCW 90.58.020 and the applicable guidelines.

(c) In an appeal relating to shorelines of state-wide significance, the shorelines hearings board shall uphold the decision by the department unless the board determines, by clear and convincing evidence that the decision of the department is inconsistent with the policy of RCW 90.58.020 and the applicable guidelines.

(d) Review by the shorelines hearings board shall be considered an adjudicative proceeding under chapter 34.05 RCW, the Administrative Procedure Act. The aggrieved local government shall have the burden of proof in all such reviews.

(e) Whenever possible, the review by the shorelines hearings board shall be heard within the county where the land subject to the proposed master program or master program amendment is primarily located. The department and any local government aggrieved by a final decision of the hearings board may appeal the decision to superior court as provided in chapter 34.05 RCW.

(4) A master program amendment shall become effective after the approval of the department or after the decision of the shorelines hearings board to uphold the master program or master program amendment, provided that the board may remand the master program or master program adjustment to the local government or the department for modification prior to the final adoption of the master program or master program amendment.

[1995 c 347 § 311; 1989 c 175 § 184; 1986 c 292 § 3; 1971 ex.s. c 286 § 19.]

Notes:

Finding--Severability--Part headings and table of contents not law--1995 c 347: See notes following RCW 36.70A.470.

Effective date--1989 c 175: See note following RCW 34.05.010.

Severability--1986 c 292: See note following RCW 90.58.030.

or coastal shorelines.

(1) The department of ecology, in cooperation with other state agencies and coastal local governments, shall prepare and adopt ocean use guidelines and policies to be used in reviewing, and where appropriate, amending, shoreline master programs of local governments with coastal waters or coastal shorelines within their boundaries. These guidelines shall be finalized by April 1, 1990.

(2) After the department of ecology has adopted the guidelines required in subsection (1) of this section, counties, cities, and towns with coastal waters or coastal shorelines shall review their shoreline master programs to ensure that the programs conform with RCW 43.143.010 and 43.143.030 and with the department of ecology's ocean use guidelines. Amended master programs shall be submitted to the department of ecology for its approval under RCW 90.58.090 by June 30, 1991.

[1989 1st ex.s. c 2 § 13.]

RCW 90.58.200 Rules and regulations.

The department and local governments are authorized to adopt such rules as are necessary and appropriate to carry out the provisions of this chapter.

[1971 ex.s. c 286 § 20.]

RCW 90.58.210 Court actions to insure against conflicting uses and to enforce--Civil penalty--Review.

(1) Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, the attorney general or the attorney for the local government shall bring such injunctive, declaratory, or other actions as are necessary to insure that no uses are made of the shorelines of the state in conflict with the provisions and programs of this chapter, and to otherwise enforce the provisions of this chapter.

(2) Any person who shall fail to conform to the terms of a permit issued under this chapter or who shall undertake development on the shorelines of the state without first obtaining any permit required under this chapter shall also be subject to a civil penalty not to exceed one thousand dollars for each violation. Each permit violation or each day of continued development without a required permit shall constitute a separate violation.

(3) The penalty provided for in this section shall be imposed by a notice in writing, either by certified mail with return receipt requested or by personal service, to the person incurring the same from the department or local government, describing the violation with reasonable particularity and ordering the act or acts constituting the violation or violations to cease and desist or, in appropriate cases, requiring necessary corrective action to be taken within a specific and reasonable time.

(4) Within thirty days after the notice is received, the person incurring the penalty may apply in writing to the department for remission or mitigation of such penalty. Upon receipt of the application, the department or local government may remit or mitigate the penalty upon

whatever terms the department or local government in its discretion deems proper. Any penalty imposed pursuant to this section by the department shall be subject to review by the shorelines hearings board. Any penalty imposed pursuant to this section by local government shall be subject to review by the local government legislative authority. Any penalty jointly imposed by the department and local government shall be appealed to the shorelines hearings board.

[1995 c 403 § 637; 1986 c 292 § 4; 1971 ex.s. c 286 § 21.]

Notes:

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

Severability--1986 c 292: See note following RCW 90.58.030.

RCW 90.58.220 General penalty.

In addition to incurring civil liability under RCW 90.58.210, any person found to have wilfully engaged in activities on the shorelines of the state in violation of the provisions of this chapter or any of the master programs, rules, or regulations adopted pursuant thereto shall be guilty of a gross misdemeanor, and shall be punished by a fine of not less than twenty-five nor more than one thousand dollars or by imprisonment in the county jail for not more than ninety days, or by both such fine and imprisonment: PROVIDED, That the fine for the third and all subsequent violations in any five-year period shall be not less than five hundred nor more than ten thousand dollars: PROVIDED FURTHER, That fines for violations of RCW 90.58.550, or any rule adopted thereunder, shall be determined under RCW 90.58.560.

[1983 c 138 § 3; 1971 ex.s. c 286 § 22.]

RCW 90.58.230 Violators liable for damages resulting from violation--Attorney's fees and costs.

Any person subject to the regulatory program of this chapter who violates any provision of this chapter or permit issued pursuant thereto shall be liable for all damage to public or private property arising from such violation, including the cost of restoring the affected area to its condition prior to violation. The attorney general or local government attorney shall bring suit for damages under this section on behalf of the state or local governments. Private persons shall have the right to bring suit for damages under this section on their own behalf and on the behalf of all persons similarly situated. If liability has been established for the cost of restoring an area affected by a violation the court shall make provision to assure that restoration will be accomplished within a reasonable time at the expense of the violator. In addition to such relief, including money damages, the court in its discretion may award attorney's fees and costs of the suit to the prevailing party.

[1971 ex.s. c 286 § 23.]

RCW 90.58.240 Additional authority granted department and local governments.

In addition to any other powers granted hereunder, the department and local governments may:

- (1) Acquire lands and easements within shorelines of the state by purchase, lease, or gift, either alone or in concert with other governmental entities, when necessary to achieve implementation of master programs adopted hereunder;
- (2) Accept grants, contributions, and appropriations from any agency, public or private, or individual for the purposes of this chapter;
- (3) Appoint advisory committees to assist in carrying out the purposes of this chapter;
- (4) Contract for professional or technical services required by it which cannot be performed by its employees.

[1972 ex.s. c 53 § 1; 1971 ex.s. c 286 § 24.]

RCW 90.58.250 Department to cooperate with local governments--Grants for development of master programs.

The department is directed to cooperate fully with local governments in discharging their responsibilities under this chapter. Funds shall be available for distribution to local governments on the basis of applications for preparation of master programs. Such applications shall be submitted in accordance with regulations developed by the department. The department is authorized to make and administer grants within appropriations authorized by the legislature to any local government within the state for the purpose of developing a master shorelines program.

No grant shall be made in an amount in excess of the recipient's contribution to the estimated cost of such program.

[1971 ex.s. c 286 § 25.]

RCW 90.58.260 State to represent its interest before federal agencies, interstate agencies and courts.

The state, through the department of ecology and the attorney general, shall represent its interest before water resource regulation management, development, and use agencies of the United States, including among others, the federal power commission, environmental protection agency, corps of engineers, department of the interior, department of agriculture and the atomic energy commission, before interstate agencies and the courts with regard to activities or uses of shorelines of the state and the program of this chapter. Where federal or interstate agency plans, activities, or procedures conflict with state policies, all reasonable steps available shall be taken by the state to preserve the integrity of its policies.

[1971 ex.s. c 286 § 26.]

RCW 90.58.270 Nonapplication to certain structures, docks, developments, etc.,

placed in navigable waters--Nonapplication to certain rights of action, authority.

(1) Nothing in this statute shall constitute authority for requiring or ordering the removal of any structures, improvements, docks, fills, or developments placed in navigable waters prior to December 4, 1969, and the consent and authorization of the state of Washington to the impairment of public rights of navigation, and corollary rights incidental thereto, caused by the retention and maintenance of said structures, improvements, docks, fills or developments are hereby granted: PROVIDED, That the consent herein given shall not relate to any structures, improvements, docks, fills, or developments placed on tidelands, shorelands, or beds underlying said waters which are in trespass or in violation of state statutes.

(2) Nothing in this section shall be construed as altering or abridging any private right of action, other than a private right which is based upon the impairment of public rights consented to in subsection (1) hereof.

(3) Nothing in this section shall be construed as altering or abridging the authority of the state or local governments to suppress or abate nuisances or to abate pollution.

(4) Subsection (1) of this section shall apply to any case pending in the courts of this state on June 1, 1971 relating to the removal of structures, improvements, docks, fills, or developments based on the impairment of public navigational rights.

[1971 ex.s. c 286 § 27.]

RCW 90.58.280 Application to all state agencies, counties, public and municipal corporations.

The provisions of this chapter shall be applicable to all agencies of state government, counties, and public and municipal corporations and to all shorelines of the state owned or administered by them.

[1971 ex.s. c 286 § 28.]

RCW 90.58.290 Restrictions as affecting fair market value of property.

The restrictions imposed by this chapter shall be considered by the county assessor in establishing the fair market value of the property.

[1971 ex.s. c 286 § 29.]

RCW 90.58.300 Department as regulating state agency--Special authority.

The department of ecology is designated the state agency responsible for the program of regulation of the shorelines of the state, including coastal shorelines and the shorelines of the inner tidal waters of the state, and is authorized to cooperate with the federal government and sister states and to receive benefits of any statutes of the United States whenever enacted which relate to the programs of this chapter.

[1971 ex.s. c 286 § 30.]

RCW 90.58.310 Designation of shorelines of state-wide significance by legislature--Recommendation by director, procedure.

Additional shorelines of the state shall be designated shorelines of state-wide significance only by affirmative action of the legislature.

The director of the department may, however, from time to time, recommend to the legislature areas of the shorelines of the state which have state-wide significance relating to special economic, ecological, educational, developmental, recreational, or aesthetic values to be designated as shorelines of state-wide significance.

Prior to making any such recommendation the director shall hold a public hearing in the county or counties where the shoreline under consideration is located. It shall be the duty of the county commissioners of each county where such a hearing is conducted to submit their views with regard to a proposed designation to the director at such date as the director determines but in no event shall the date be later than sixty days after the public hearing in the county.

[1971 ex.s. c 286 § 31.]

RCW 90.58.320 Height limitation respecting permits.

No permit shall be issued pursuant to this chapter for any new or expanded building or structure of more than thirty-five feet above average grade level on shorelines of the state that will obstruct the view of a substantial number of residences on areas adjoining such shorelines except where a master program does not prohibit the same and then only when overriding considerations of the public interest will be served.

[1971 ex.s. c 286 § 32.]

RCW 90.58.340 Use policies for land adjacent to shorelines, development of.

All state agencies, counties, and public and municipal corporations shall review administrative and management policies, regulations, plans, and ordinances relative to lands under their respective jurisdictions adjacent to the shorelines of the state so as the [to] achieve a use policy on said land consistent with the policy of this chapter, the guidelines, and the master programs for the shorelines of the state. The department may develop recommendations for land use control for such lands. Local governments shall, in developing use regulations for such areas, take into consideration any recommendations developed by the department as well as any other state agencies or units of local government.

[1971 ex.s. c 286 § 34.]

RCW 90.58.350 Nonapplication to treaty rights.

Nothing in this chapter shall affect any rights established by treaty to which the United States is a party.

[1971 ex.s. c 286 § 35.]

RCW 90.58.355 Hazardous substance remedial actions--Procedural requirements not applicable.

The procedural requirements of this chapter shall not apply to any person conducting a remedial action at a facility pursuant to a consent decree, order, or agreed order issued pursuant to chapter 70.105D RCW, or to the department of ecology when it conducts a remedial action under chapter 70.105D RCW. The department of ecology shall ensure compliance with the substantive requirements of this chapter through the consent decree, order, or agreed order issued pursuant to chapter 70.105D RCW, or during the department-conducted remedial action, through the procedures developed by the department pursuant to RCW 70.105D.090.

[1994 c 257 § 20.]

Notes:

Severability--1994 c 257: See note following RCW 36.70A.270.

RCW 90.58.360 Existing requirements for permits, certificates, etc., not obviated.

Nothing in this chapter shall obviate any requirement to obtain any permit, certificate, license, or approval from any state agency or local government.

[1971 ex.s. c 286 § 36.]

RCW 90.58.370 Processing of permits or authorizations for emergency water withdrawal and facilities to be expedited.

All state and local agencies with authority under this chapter to issue permits or other authorizations in connection with emergency water withdrawals and facilities authorized under RCW 43.83B.410 shall expedite the processing of such permits or authorizations in keeping with the emergency nature of such requests and shall provide a decision to the applicant within fifteen calendar days of the date of application.

[1989 c 171 § 11; 1987 c 343 § 5.]

Notes:

Severability--1989 c 171: See note following RCW 43.83B.400.

Severability--1987 c 343: See note following RCW 43.83B.300.

RCW 90.58.380 Adoption of wetland manual.

The department by rule shall adopt a manual for the delineation of wetlands under this chapter that implements and is consistent with the 1987 manual in use on January 1, 1995, by the United States army corps of engineers and the United States environmental protection agency. If the corps of engineers and the environmental protection agency adopt changes to or a different

manual, the department shall consider those changes and may adopt rules implementing those changes.

[1995 c 382 § 11.]

RCW 90.58.515 Watershed restoration projects--Exemption.

Watershed restoration projects as defined in RCW 89.08.460 are exempt from the requirement to obtain a substantial development permit. Local government shall review the projects for consistency with the locally adopted shoreline master program in an expeditious manner and shall issue its decision along with any conditions within forty-five days of receiving a complete consolidated application form from the applicant. No fee may be charged for accepting and processing applications for watershed restoration projects as used in this section.

[1995 c 378 § 16.]

RCW 90.58.550 Oil or natural gas exploration in marine waters--Definitions--Application for permit--Requirements--Review--Enforcement.

(1) Within this section the following definitions apply:

(a) "Exploration activity" means reconnaissance or survey work related to gathering information about geologic features and formations underlying or adjacent to marine waters;

(b) "Marine waters" include the waters of Puget Sound north to the Canadian border, the waters of the Strait of Juan de Fuca, the waters between the western boundary of the state and the ordinary high water mark, and related bays and estuaries;

(c) "Vessel" includes ships, boats, barges, or any other floating craft.

(2) A person desiring to perform oil or natural gas exploration activities by vessel located on or within marine waters of the state shall first obtain a permit from the department of ecology. The department may approve an application for a permit only if it determines that the proposed activity will not:

(a) Interfere materially with the normal public uses of the marine waters of the state;

(b) Interfere with activities authorized by a permit issued under RCW 90.58.140(2);

(c) Injure the marine biota, beds, or tidelands of the waters;

(d) Violate water quality standards established by the department; or

(e) Create a public nuisance.

(3) Decisions on an application under subsection (2) of this section are subject to review only by the pollution control hearings board under chapter 43.21B RCW.

(4) This section does not apply to activities conducted by an agency of the United States or the state of Washington.

(5) This section does not lessen, reduce, or modify RCW 90.58.160.

(6) The department may adopt rules necessary to implement this section.

(7) The attorney general shall enforce this section.

[1983 c 138 § 1.]

Notes:

Ocean resources management act: Chapter 43.143 RCW.

Transport of petroleum products or hazardous substances: Chapter 88.40 RCW.

RCW 90.58.560 Oil or natural gas exploration--Violations of RCW 90.58.550--Penalty--Appeal.

(1) Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, a person who violates RCW 90.58.550, or any rule adopted thereunder, is subject to a penalty in an amount of up to five thousand dollars a day for every such violation. Each and every such violation shall be a separate and distinct offense, and in case of a continuing violation, every day's continuance shall be and be deemed to be a separate and distinct violation. Every act of commission or omission which procures, aids or abets in the violation shall be considered a violation under the provisions of this section and subject to the penalty provided for in this section.

(2) The penalty shall be imposed by a notice in writing, either by certified mail with return receipt requested or by personal service, to the person incurring the penalty from the director or the director's representative describing such violation with reasonable particularity. The director or the director's representative may, upon written application therefor received within fifteen days after notice imposing any penalty is received by the person incurring the penalty, and when deemed to carry out the purposes of this chapter, remit or mitigate any penalty provided for in this section upon such terms as he or she deems proper, and shall have authority to ascertain the facts upon all such applications in such manner and under such regulations as he or she may deem proper.

(3) Any person incurring any penalty under this section may appeal the penalty to the hearings board as provided for in chapter 43.21B RCW. Such appeals shall be filed within thirty days of receipt of notice imposing any penalty unless an application for remission or mitigation is made to the department. When an application for remission or mitigation is made, such appeals shall be filed within thirty days of receipt of notice from the director or the director's representative setting forth the disposition of the application. Any penalty imposed under this section shall become due and payable thirty days after receipt of a notice imposing the same unless application for remission or mitigation is made or an appeal is filed. When an application for remission or mitigation is made, any penalty incurred hereunder shall become due and payable thirty days after receipt of notice setting forth the disposition of the application unless an appeal is filed from such disposition. Whenever an appeal of any penalty incurred under this section is filed, the penalty shall become due and payable only upon completion of all review proceedings and the issuance of a final order confirming the penalty in whole or in part.

(4) If the amount of any penalty is not paid to the department within thirty days after it becomes due and payable, the attorney general, upon the request of the director, shall bring an action in the name of the state of Washington in the superior court of Thurston county or of any county in which such violator may do business, to recover such penalty. In all such actions the procedure and rules of evidence shall be the same as an ordinary civil action except as otherwise

in this chapter provided. All penalties recovered under this section shall be paid into the state treasury and credited to the general fund.

[1995 c 403 § 638; 1983 c 138 § 2.]

Notes:

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

RCW 90.58.570 Consultation before responding to federal coastal zone management certificates.

The department of ecology shall consult with affected state agencies, local governments, Indian tribes, and the public prior to responding to federal coastal zone management consistency certifications for uses and activities occurring on the federal outer continental shelf.

[1989 1st ex.s. c 2 § 15.]

Notes:

Severability--1989 1st ex.s. c 2: See RCW 43.143.902.

RCW 90.58.600 Conformance with chapter 43.97 RCW required.

With respect to the National Scenic Area, as defined in the Columbia [River] Gorge National Scenic Area Act, P.L. 99-663, the exercise of any power or authority by a local government or the department of ecology pursuant to this chapter shall be subject to and in conformity with the requirements of chapter 43.97 RCW, including the management plan regulations and ordinances adopted by the Columbia River Gorge commission pursuant to the Compact.

[1987 c 499 § 10.]

RCW 90.58.900 Liberal construction--1971 ex.s. c 286.

This chapter is exempted from the rule of strict construction, and it shall be liberally construed to give full effect to the objectives and purposes for which it was enacted.

[1971 ex.s. c 286 § 37.]

RCW 90.58.910 Severability--1971 ex.s. c 286.

If any provision of this chapter, or its application to any person or legal entity or circumstances, is held invalid, the remainder of the act, or the application of the provision to other persons or legal entities or circumstances, shall not be affected.

[1971 ex.s. c 286 § 40.]

RCW 90.58.911 Severability--1983 c 138.

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

[1983 c 138 § 4.]

RCW 90.58.920 Effective date--1971 ex.s. c 286.

This chapter is necessary for the immediate preservation of the public peace, health and safety, the support of the state government, and its existing institutions. This 1971 act shall take effect on June 1, 1971. The director of ecology is authorized to immediately take such steps as are necessary to insure that this 1971 act is implemented on its effective date.

[1971 ex.s. c 286 § 41.]

**Chapter 90.64 RCW
DAIRY NUTRIENT MANAGEMENT**

(Formerly: Dairy waste management)

Sections

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90.64.811 Dairy nutrient management task force--Recommendations.
90.64.900 Effective date--1998 c 262.

RCW 90.64.005 Findings.

The legislature finds that there is a need to establish a clear and understandable process that provides for the proper and effective management of dairy nutrients that affect the quality of surface or ground waters in the state of Washington. The legislature finds that there is a need for a program that will provide a stable and predictable business climate upon which dairy farms may base future investment decisions.

The legislature finds that federal regulations require a permit program for dairies with over seven hundred head of mature cows and, other specified dairy farms that directly discharge into waters or are otherwise significant contributors of pollution. The legislature finds that significant work has been ongoing over a period of time and that the intent of this chapter is to take the consensus that has been developed and place it into statutory form.

It is also the intent of this chapter to establish an inspection and technical assistance program for dairy farms to address the discharge of pollution to surface and ground waters of the state that will lead to water quality compliance by the industry. A further purpose is to create a balanced program involving technical assistance, regulation, and enforcement with coordination and oversight of the program by a *committee composed of industry, agency, and other representatives. Furthermore, it is the objective of this chapter to maintain the administration of the water quality program as it relates to dairy operations at the state level.

It is also the intent of this chapter to recognize the existing working relationships between conservation districts, the conservation commission, and the department of ecology in protecting water quality of the state. A further purpose of this chapter is to provide statutory recognition of the coordination of the functions of conservation districts, the conservation commission, and the department of ecology pertaining to development of dairy waste management plans for the protection of water quality.

[1998 c 262 § 1; 1993 c 221 § 1.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "*Advisory and oversight committee" means a balanced committee of agency, dairy farm, and interest group representatives convened to provide oversight and direction to the dairy nutrient management program.

(2) "Bypass" means the intentional diversion of waste streams from any portion of a treatment facility.

(3) "Catastrophic" means a tornado, hurricane, earthquake, flood, or other extreme condition that causes an overflow from a required waste retention structure.

(4) "Certification" means:

(a) The acknowledgment by a local conservation district that a dairy producer has constructed or otherwise put in place the elements necessary to implement his or her dairy nutrient management plan; and

(b) The acknowledgment by a dairy producer that he or she is managing dairy nutrients as specified in his or her approved dairy nutrient management plan.

(5) "Chronic" means a series of wet weather events that precludes the proper operation of a dairy nutrient management system that is designed for the current herd size.

(6) "Conservation commission" or "commission" means the conservation commission under chapter 89.08 RCW.

(7) "Conservation districts" or "district" means a subdivision of state government organized under chapter 89.08 RCW.

(8) "Concentrated dairy animal feeding operation" means a dairy animal feeding operation subject to regulation under this chapter which the director designates under RCW 90.64.020 or meets the following criteria:

(a) Has more than seven hundred mature dairy cows, whether milked or dry cows, that are confined; or

(b) Has more than two hundred head of mature dairy cattle, whether milked or dry cows, that are confined and either:

(i) From which pollutants are discharged into navigable waters through a manmade ditch, flushing system, or other similar manmade device; or

(ii) From which pollutants are discharged directly into surface or ground waters of the state that originate outside of and pass over, across, or through the facility or otherwise come into direct contact with the animals confined in the operation.

(9) "Dairy animal feeding operation" means a lot or facility where the following conditions are met:

(a) Dairy animals that have been, are, or will be stabled or confined and fed for a total of forty-five days or more in any twelve-month period; and

(b) Crops, vegetation forage growth, or postharvest residues are not sustained in the normal growing season over any portion of the lot or facility. Two or more dairy animal feeding operations under common ownership are considered, for the purposes of this chapter, to be a single dairy animal feeding operation if they adjoin each other or if they use a common area for land application of wastes.

(10) "Dairy farm" means any farm that is licensed to produce milk under chapter 15.36 RCW.

(11) "Dairy nutrient" means any organic waste produced by dairy cows or a dairy farm operation.

(12) "Dairy nutrient management plan" means a plan meeting the requirements established under RCW 90.64.026.

(13) "Dairy nutrient management technical assistance team" means one or more professional engineers and local conservation district employees convened to serve one of four distinct geographic areas in the state.

(14) "Dairy producer" means a person who owns or operates a dairy farm.

(15) "Department" means the department of ecology under chapter 43.21A RCW.

(16) "Director" means the director of the department of ecology, or his or her designee.

(17) "Upset" means an exceptional incident in which there is an unintentional and temporary noncompliance with technology-based permit effluent limitations because of factors beyond the reasonable control of the dairy. An upset does not include noncompliance to the extent caused by operational error, improperly designed treatment facilities, inadequate treatment facilities, lack of preventive maintenance, or careless or improper operation.

(18) "Violation" means the following acts or omissions:

(a) A discharge of pollutants into the waters of the state, except those discharges that are due to a chronic or catastrophic event, or to an upset as provided in 40 C.F.R. Sec. 122.41, or to a bypass as provided in 40 C.F.R. Sec. 122.41, and that occur when:

(i) A dairy producer has a current national pollutant discharge elimination system permit with a wastewater system designed, operated, and maintained for the current herd size and that contains all process-generated wastewater plus average annual precipitation minus evaporation plus contaminated storm water runoff from a twenty-five year, twenty-four hour rainfall event for that specific location, and the dairy producer has complied with all permit conditions, including dairy nutrient management plan conditions for appropriate land application practices; or

(ii) A dairy producer does not have a national pollutant discharge elimination system permit, but has complied with all of the elements of a dairy nutrient management plan that: Prevents the discharge of pollutants to waters of the state, is commensurate with the dairy producer's current herd size, and is approved and certified under RCW 90.64.026;

(b) Failure to register as required under RCW 90.64.017; or

(c) The lack of an approved dairy nutrient management plan by July 1, 2002; or

(d) The lack of a certified dairy nutrient management plan for a dairy farm after December 31, 2003.

[1998 c 262 § 2; 1993 c 221 § 2.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.015 Environmental excellence program agreements--Effect on chapter.

Notwithstanding any other provision of law, any legal requirement under this chapter, including any standard, limitation, rule, or order is superseded and replaced in accordance with the terms and provisions of an environmental excellence program agreement, entered into under chapter 43.21K RCW.

[1997 c 381 § 29.]

Notes:

Purpose--1997 c 381: See RCW 43.21K.005.

RCW 90.64.017 Registration of dairy producers--Information required--Information to producers regarding chapter.

(1) Every dairy producer licensed under chapter 15.36 RCW shall register with the department by September 1, 1998, and shall reregister with the department by September 1st of every even-numbered year. Every dairy producer licensed after September 1, 1998, shall register with the department within sixty days of licensing. The purpose of registration is to provide and update baseline information for the dairy nutrient management program.

(2) To facilitate registration, the department shall obtain from the food safety and animal health division of the department of agriculture a current list of all licensed dairy producers in the state and mail a registration form to each licensed dairy producer no later than July 15, 1998.

(3) At a minimum, the form shall require the following information as of the date the form is completed:

- (a) The name and address of the operator of the dairy farm;
- (b) The name and address of the dairy farm;
- (c) The telephone number of the dairy farm;
- (d) The number of cows in the dairy farm;
- (e) The number of young stock in the dairy farm;
- (f) The number of acres owned and rented in the dairy farm;
- (g) Whether the dairy producer, to the best of his or her knowledge, has a plan for managing dairy nutrient discharges that is commensurate with the size of his or her herd, and whether the plan is being fully implemented; and

(h) If the fields where dairy nutrients are being applied belong to someone other than the dairy producer whose farm operation generated the nutrients, the name, address, and telephone number of the owners of the property accepting the dairy nutrients.

(4) In the mailing to dairy producers containing the registration form, the department shall also provide clear and comprehensive information regarding the requirements of this chapter.

(5) The department shall require the registrant to provide only information that is not already available from other sources accessible to the department, such as dairy licensing information.

[1998 c 262 § 3.]

RCW 90.64.020 Concentrated dairy animal feeding operation--Designation--Permit.

(1) The director of the department of ecology may designate any dairy animal feeding operation as a concentrated dairy animal feeding operation upon determining that it is a significant contributor of pollution to the surface or ground waters of the state. In making this designation the director shall consider the following factors:

- (a) The size of the animal feeding operation and the amount of wastes reaching waters of the state;
- (b) The location of the animal feeding operation relative to waters of the state;

(c) The means of conveyance of animal wastes and process waters into the waters of the state;

(d) The slope, vegetation, rainfall, and other factors affecting the likelihood or frequency of discharge of animal wastes and process waste waters into the waters of the state; and

(e) Other relevant factors as established by the department by rule.

(2) A notice of intent to apply for a permit shall not be required from a concentrated dairy animal feeding operation designated under this section until the director has conducted an on-site inspection of the operation and determined that the operation should and could be regulated under the permit program.

[1993 c 221 § 3.]

RCW 90.64.023 Inspection program.

(1) By October 1, 1998, the department shall initiate an inspection program of all dairy farms in the state. The purpose of the inspections is to:

(a) Survey for evidence of violations;

(b) Identify corrective actions for actual or imminent discharges that violate or could violate the state's water quality standards;

(c) Monitor the development and implementation of dairy nutrient management plans; and

(d) Identify dairy producers who would benefit from technical assistance programs.

(2) Local conservation district employees may, at their discretion, accompany department inspectors on any scheduled inspection of dairy farms except random, unannounced inspections.

(3) Follow-up inspections shall be conducted by the department to ensure that corrective and other actions as identified in the course of initial inspections are being carried out. The department shall also conduct such additional inspections as are necessary to ensure compliance with state and federal water quality requirements, provided that all licensed dairy farms shall be inspected once within two years of the start of this program. The department, in consultation with the *advisory and oversight committee established in section 8 of this act, shall develop performance-based criteria to determine the frequency of inspections.

(4) Dairy farms shall be prioritized for inspection based on the development of criteria that include, but are not limited to, the following factors:

(a) Existence or implementation of a dairy nutrient management plan;

(b) Proximity to impaired waters of the state; and

(c) Proximity to all other waters of the state. The criteria developed to implement this subsection (4) shall be reviewed by the *advisory and oversight committee.

[1998 c 262 § 5.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.026 Dairy nutrient management plans--Elements--Approval--Timelines--Certification.

(1) Except for those producers who already have a certified dairy nutrient management plan as required under the terms and conditions of an individual or general national pollutant discharge elimination system permit, all dairy producers licensed under chapter 15.36 RCW, regardless of size, shall prepare a dairy nutrient management plan. If at any time a dairy nutrient management plan fails to prevent the discharge of pollutants to waters of the state, it shall be required to be updated.

(2) By November 1, 1998, the conservation commission, in conjunction with the *advisory and oversight committee established under section 8 of this act shall develop a document clearly describing the elements that a dairy nutrient management plan must contain to gain local conservation district approval.

(3) In developing the elements that an approved dairy nutrient management plan must contain, the commission may authorize the use of other methods and technologies than those developed by the natural resources conservation service when such alternatives have been evaluated by the *advisory and oversight committee. Alternative methods and technologies shall meet the standards and specifications of:

(a) The natural resources conservation service as modified by the geographically based standards developed under RCW 90.64.140; or

(b) A professional engineer with expertise in the area of dairy nutrient management.

(4) In evaluating alternative technologies and methods, the principal objectives of the *committee's evaluation shall be determining:

(a) Whether there is a substantial likelihood that, once implemented, the alternative technologies and methods would not violate water quality requirements;

(b) Whether more cost-effective methods can be successfully implemented in some or all categories of dairy operations; and

(c) Whether the technologies and methods approved or provided by the natural resources conservation service for use by confined animal feeding operations are necessarily required for other categories of dairy operations.

In addition, the *committee shall encourage the conservation commission and the conservation districts to apply in dairy nutrient management plans technologies and methods that are appropriate to the needs of the specific type of operation and the specific farm site and to avoid imposing requirements that are not necessary for the specific dairy producer to achieve compliance with water quality requirements.

(5) Such plans shall be submitted for approval to the local conservation district where the dairy farm is located, and shall be approved by conservation districts no later than by July 1, 2002. The conservation commission, in conjunction with conservation districts, shall develop a state-wide schedule of plan development and approval to ensure adequate resources are available to have all plans approved by July 1, 2002.

(6) If a dairy producer leases land for dairy production from an owner who has prohibited the development of capital improvements, such as storage lagoons, on the leased property, the

dairy producer shall indicate in his or her dairy nutrient management plan that such improvements are prohibited by the landowner and shall describe other methods, such as land application, that will be employed by the dairy producer to manage dairy nutrients.

(7) Notwithstanding the timelines in this section, any dairy farm licensed after September 1, 1998, shall have six months from the date of licensing to develop a dairy nutrient management plan and another eighteen months to fully implement that plan.

(8) If a plan contains the elements identified in subsection (2) of this section, a conservation district shall approve the plan no later than ninety days after receiving the plan. If the plan does not contain the elements identified in subsection (2) of this section, the local conservation district shall notify the dairy producer in writing of modifications needed in the plan no later than ninety days after receiving the plan. The dairy producer shall provide a revised plan that includes the needed modifications within ninety days of the date of the local conservation district notification. If the dairy producer does not agree with, or otherwise takes exception to, the modifications requested by the local conservation district, the dairy producer may initiate the appeals process described in RCW 90.64.028 within thirty days of receiving the letter of notification.

(9) An approved plan shall be certified by a conservation district and a dairy producer when the elements necessary to implement the plan have been constructed or otherwise put in place, and are being used as designed and intended. A certification form shall be developed by the conservation commission for use state-wide and shall provide for a signature by both a conservation district representative and a dairy producer. Certification forms shall be signed by December 31, 2003, and a copy provided to the department for recording in the data base established in RCW 90.64.130.

(10) The ability of dairy producers to comply with the planning requirements of this chapter depends, in many cases, on the availability of federal and state funding to support technical assistance provided by local conservation districts. Dairy producers shall not be held responsible for noncompliance with the planning requirements of this chapter if conservation districts are unable to perform their duties under this chapter because of insufficient funding.

[1998 c 262 § 6.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.028 Appeals from denial of plan approval or certification--Dairy producer-requested hearings--Extension of timelines.

(1) Conservation district decisions pertaining to denial of approval or denial of certification of a dairy nutrient management plan; modification or amendment of a plan; conditions contained in a plan; application of any dairy nutrient management practices, standards, methods, and technologies to a particular dairy farm; and the failure to adhere to plan review and approval timelines identified in RCW 90.64.026 are appealable under this chapter. Department actions pertaining to water quality violations are appealable under chapter 90.48

RCW.

In addition, a dairy producer who is constrained from complying with the planning requirements of this chapter because of financial hardship or local permitting delays may request a hearing before the conservation commission and may request an extension of up to one year beyond the approval and certification dates prescribed in this chapter for plan approval and certification.

(2) Within thirty days of receiving a local conservation district notification regarding any of the decisions identified in subsection (1) of this section, a dairy producer who disagrees with any of these decisions may request an informal hearing before the conservation commission or may appeal directly to the pollution control hearings board. The commission shall issue a written decision no later than thirty days after the informal hearing.

(3) If the conservation commission reverses the decision of the conservation district, the conservation district may appeal this reversal to the pollution control hearings board according to the procedure in chapter 43.21B RCW within thirty days of receipt of the commission's decision.

(4) When an appeals process is initiated under this section, the length of time extending from the start of the appeals process to its conclusion shall be added onto the timelines provided in this chapter for plan development, approval, and certification only if an appeal is heard by the pollution control hearings board.

[1998 c 262 § 7.]

RCW 90.64.030 Investigation of dairy farms--Report of findings--Corrective action--Violations of water quality laws--Waivers--Penalties.

(1) Under the inspection program established in RCW 90.64.023, the department may investigate a dairy farm to determine whether the operation is discharging pollutants or has a record of discharging pollutants into surface or ground waters of the state. Upon concluding an investigation, the department shall make a written report of its findings, including the results of any water quality measurements, photographs, or other pertinent information, and provide a copy of the report to the dairy producer within twenty days of the investigation.

(2) The department shall investigate a written complaint filed with the department within three working days and shall make a written report of its findings including the results of any water quality measurements, photographs, or other pertinent information. A copy of the findings shall be provided to the dairy producer subject to the complaint within twenty days. Only findings of violations shall be entered into the data base identified in RCW 90.64.130.

(3) A dairy farm that is determined to be a significant contributor of pollution based on actual water quality tests, photographs, or other pertinent information is subject to the provisions of this chapter and to the enforcement provisions of chapters 43.05 and 90.48 RCW, including civil penalties levied under RCW 90.48.144.

(4) If the department determines that an unresolved water quality problem from a dairy farm requires immediate corrective action, the department shall notify the producer and the district in which the problem is located. When corrective actions are required to address such unresolved water quality problems, the department shall provide copies of all final dairy farm

inspection reports and documentation of all formal regulatory and enforcement actions taken by the department against that particular dairy farm to the local conservation district and to the appropriate dairy farm within twenty days.

(5) For a violation of water quality laws that is a first offense for a dairy producer, the penalty may be waived to allow the producer to come into compliance with water quality laws. The department shall record all legitimate violations and subsequent enforcement actions.

(6) A discharge, including a storm water discharge, to surface waters of the state shall not be considered a violation of this chapter, chapter 90.48 RCW, or chapter 173-201A WAC, and shall therefore not be enforceable by the department of ecology or a third party, if at the time of the discharge, a violation is not occurring under RCW 90.64.010(18). In addition, a dairy producer shall not be held liable for violations of this chapter, chapter 90.48 RCW, chapter 173-201A WAC, or the federal clean water act due to the discharge of dairy nutrients to waters of the state resulting from spreading these materials on lands other than where the nutrients were generated, when the nutrients are spread by persons other than the dairy producer or the dairy producer's agent.

(7) As provided under RCW 7.48.305, agricultural activities associated with the management of dairy nutrients are presumed to be reasonable and shall not be found to constitute a nuisance unless the activity has a substantial adverse effect on public health and safety.

(8) This section specifically acknowledges that if a holder of a general or individual national pollutant discharge elimination system permit complies with the permit and the dairy nutrient management plan conditions for appropriate land application practices, the permit provides compliance with the federal clean water act and acts as a shield against citizen or agency enforcement for any additions of pollutants to waters of the state or of the United States as authorized by the permit.

(9) A dairy producer who fails to have an approved dairy nutrient management plan by July 1, 2002, or a certified dairy nutrient management plan by December 31, 2003, and for which no appeals have been filed with the pollution control hearings board, is in violation of this chapter. Each month beyond these deadlines that a dairy producer is out of compliance with the requirement for either plan approval or plan certification shall be considered separate violations of chapter 90.64 RCW that may be subject to penalties. Such penalties may not exceed one hundred dollars per month for each violation up to a combined total of five thousand dollars. Failure to register as required in RCW 90.64.017 shall subject a dairy producer to a maximum penalty of one hundred dollars. Penalties shall be levied by the department.

[1998 c 262 § 11; 1993 c 221 § 4.]

RCW 90.64.040 Appeal from actions and orders of the department.

Enforcement actions and administrative orders issued by the department of ecology may be appealed to the pollution control hearings board in accordance with the provisions of chapter 43.21B RCW.

[1993 c 221 § 5.]

RCW 90.64.050 Duties of department--Annual report to commission.

(1) The department has the following duties:

(a) Identify existing or potential water quality problems resulting from dairy farms through implementation of the inspection program in RCW 90.64.023;

(b) Inspect a dairy farm upon the request of a dairy producer;

(c) Receive, process, and verify complaints concerning discharge of pollutants from all dairy farms;

(d) Determine if a dairy-related water quality problem requires immediate corrective action under the Washington state water pollution control laws, chapter 90.48 RCW, or the Washington state water quality standards adopted under chapter 90.48 RCW. The department shall maintain the lead enforcement responsibility;

(e) Administer and enforce national pollutant discharge elimination system permits for operators of concentrated dairy animal feeding operations, where required by federal regulations and state laws or upon request of a dairy producer;

(f) Participate on the *advisory and oversight committee;

(g) Encourage communication and cooperation between local department personnel and the appropriate conservation district personnel;

(h) Require the use of dairy nutrient management plans as required under this chapter for entities required to plan under this chapter; and

(i) Provide to the commission and the *advisory and oversight committee an annual report of dairy farm inspection and enforcement activities.

(2) The department may not delegate its responsibilities in enforcement.

[1998 c 262 § 12; 1993 c 221 § 6.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.070 Duties of conservation district.

(1) The conservation district has the following duties:

(a) Provide technical assistance to the department in identifying and correcting existing water quality problems resulting from dairy farms through implementation of the inspection program in RCW 90.64.023;

(b) Immediately refer complaints received from the public regarding discharge of pollutants to the department;

(c) Encourage communication and cooperation between the conservation district personnel and local department personnel;

(d) Provide technical assistance to dairy producers in developing and implementing a dairy nutrient management plan; and

(e) Review, approve, and certify dairy nutrient management plans that meet the minimum standards developed under this chapter.

(2) The district's capability to carry out its responsibilities under this chapter is contingent upon the availability of funding and resources to implement a dairy nutrient management program.

[1998 c 262 § 13; 1993 c 221 § 8.]

RCW 90.64.080 Duties of conservation commission.

(1) The conservation commission has the following duties:

(a) Provide assistance as may be appropriate to the conservation districts in the discharge of their responsibilities as management agencies in dairy nutrient management program implementation;

(b) Provide coordination for conservation district programs at the state level through special arrangements with appropriate federal and state agencies, including oversight of the review, approval, and certification of dairy nutrient management plans;

(c) Inform conservation districts of activities and experiences of other conservation districts relative to agricultural water quality protection, and facilitate an interchange of advice, experience, and cooperation between the districts;

(d) Provide an informal hearing for disputes between dairy producers and local conservation districts pertaining to: (i) Denial of approval or denial of certification of dairy nutrient management plans; (ii) modification or amendment of plans; (iii) conditions contained in plans; (iv) application of any dairy nutrient management practices, standards, methods, and technologies to a particular dairy farm; and (v) the failure to adhere to the plan review and approval timelines identified in RCW 90.64.026. An informal hearing may also provide an opportunity for dairy producers who are constrained from timely compliance with the planning requirements of this chapter because of financial hardship or local permitting delays to petition for additional time to comply;

(e) Encourage communication between the conservation district personnel and local department personnel;

(f) Accept nominations and appoint members to serve on the *advisory and oversight committee with advice of the Washington association of conservation districts and the department;

(g) Provide a cochair to the *advisory and oversight committee;

(h) Report to the legislature by December 1st of each year until 2003 on the status of dairy nutrient management planning and on the technical assistance provided to dairy producers in carrying out the requirements of this chapter; and

(i) Work with the department to provide communication outreach to representatives of agricultural and environmental organizations to receive feedback on implementation of this chapter.

(2) The commission's capability to carry out its responsibilities under this chapter is contingent upon the availability of funding and resources to implement a dairy nutrient management program.

[1998 c 262 § 14; 1993 c 221 § 9.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.100 Parties' liability.

A party acting under this chapter is not liable for another party's actions under this chapter.

[1993 c 221 § 11.]

RCW 90.64.110 Rules.

The department may adopt rules as necessary to implement this chapter.

[1993 c 221 § 12.]

RCW 90.64.120 Department's authority under federal law or chapter 90.48 RCW not affected.

Nothing in this chapter shall affect the department's authority or responsibility to administer or enforce the national pollutant discharge elimination system permits for operators of concentrated dairy animal feeding operations, where required by federal regulations or to administer the provisions of chapter 90.48 RCW.

[1993 c 221 § 13.]

RCW 90.64.130 Data base.

(1) By October 1, 1998, the department, in consultation with the *advisory and oversight committee, shall develop and maintain a data base to account for the implementation of this chapter.

(2) The data base shall track registrations; inspection dates and results, including findings of violations; regulatory and enforcement actions; and the status of dairy nutrient management plans. In addition, the number of dairy farm inspections by inspector shall be tallied by month. A summary of data base information shall be provided quarterly to the *advisory and oversight committee.

(3) Any information entered into the data base by the department about any aspect of a particular dairy operation may be reviewed by the affected dairy producer upon request. The department shall correct any information in the data base upon a showing that the information is faulty or inaccurate. Complaints that have been filed with the department and determined to be unfounded, invalid, or without merit shall not be recorded in the data base. Appeals of decisions related to dairy nutrient management plans to the pollution control hearings board or to any court shall be recorded, as well as the decisions of those bodies.

[1998 c 262 § 9.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.140 Technical assistance teams--Standards and specifications for dairy nutrient management plans.

(1) The conservation commission shall establish four dairy nutrient management technical assistance teams by June 1, 1998. The teams shall be geographically located throughout the state. Each team shall consist of one or more professional engineers, local conservation district employees, and dairy nutrient management experts from Washington State University. The purpose of the teams is to:

(a) Actively develop and promote new cost-effective approaches for managing dairy nutrients; and

(b) Assist dairy farms in developing dairy nutrient management plans.

(2) By January 1, 1999, each team shall develop one or more initial sets of standards and specifications to assist dairy producers in developing and implementing dairy nutrient management plans. Standards and specifications developed by a technical assistance team shall be appropriate to the soils and other conditions within that geographic area and shall be reviewed by the *advisory and oversight committee.

[1998 c 262 § 10.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.150 Dairy waste management account.

The dairy waste management account is created in the custody of the state treasurer. All receipts from monetary penalties levied pursuant to violations of this chapter must be deposited into the account. Expenditures from the account may be used only for the commission to provide grants to local conservation districts for the sole purpose of assisting dairy producers to develop and fully implement dairy nutrient management plans. Only the chairman of the commission or the chairman's designee may authorize expenditures from the account. The account is subject to allotment procedures under chapter 43.88 RCW, but an appropriation is not required for expenditures.

[1998 c 262 § 15.]

RCW 90.64.160 Grants for dairy producers--Statement of environmental benefits--Development of outcome-focused performance measures.

In providing grants to dairy producers, districts shall require grant applicants to incorporate the environmental benefits of the project into their applications, and the districts

shall utilize the statement of environmental benefit[s] in their prioritization and selection process. The districts shall also develop appropriate outcome-focused performance measures to be used both for management and performance assessment of the program. The commission shall work with the districts to develop uniform performance measures across participating districts. To the extent possible, the commission should coordinate its performance measure system with other natural resource-related agencies as defined in RCW 43.41.270. The commission shall consult with affected interest groups in implementing this section.

[2001 c 227 § 4.]

NOTES:

Findings--Intent--2001 c 227: See note following RCW 43.41.270.

RCW 90.64.800 Reports to the legislature.

The department, in conjunction with the conservation commission and *advisory and oversight committee, shall report to the legislature by December 1st of each year until 2003, on progress made in implementing chapter 262, Laws of 1998. At a minimum, the reports shall include data on inspections, the status of dairy nutrient planning, compliance with water quality standards, and enforcement actions. The report shall also provide recommendations on how implementation of chapter 262, Laws of 1998 could be facilitated for dairy producers and generally improved.

The conservation commission shall include in the report to the legislature filed December 1, 1999, an evaluation of whether the fiscal resources available to the commission, to conservation districts, and to Washington State University dairy nutrient management experts are adequate to fund the technical assistance teams established under RCW 90.64.140 and to develop and certify plans as required by the schedule established in RCW 90.64.026. If the funding is insufficient, the report shall include an estimate of the amount of funding necessary to accomplish the schedule contained in RCW 90.64.026.

[1998 c 262 § 17.]

Notes:

***Reviser's note:** The dairy nutrient management program advisory and oversight committee was created in section 8, chapter 262, Laws of 1998, which was vetoed.

RCW 90.64.810 Dairy nutrient management task force. (*Expires June 30, 2004.*)

(1) A dairy nutrient management task force is created that shall be comprised of no more than *fifteen members, who are appointed as follows:

(a) Two members of the house of representatives, one from each major caucus, appointed by the co-speakers of the house of representatives;

(b) Two members of the senate, one from each major caucus, appointed by the president of the senate;

(c) A representative of the department of ecology, appointed by the director of ecology;

(d) A representative of the state conservation commission, appointed by its executive secretary;

(e) A representative of local conservation districts, appointed by the president of a state-wide association of conservation districts;

(f) A representative of local health departments, appointed by the Washington state association of local public health officials;

(g) A representative of commercial shellfish growers, appointed by a state-wide organization representing oyster growers;

(h) Four representatives of the dairy industry, appointed by a state-wide organization representing the dairy industry in the state;

(i) A representative of an environmental interest organization with familiarity and expertise in water quality issues, appointed by a state-wide organization representing environmental interests;

(j) A representative of the United States environmental protection agency, appointed by the regional director of the agency if the agency chooses to be represented on the task force; and

(k) A representative of the United States natural resources conservation service, appointed by the state conservationist of that agency for this state, if the agency chooses to be represented on the task force.

(2) The task force shall convene as soon as possible upon appointment of its members. The task force shall elect a chair and adopt rules for conducting the business of the task force. Staff support for the task force shall be provided by the Washington state conservation commission.

(3) This section expires June 30, 2004.

[2000 c 147 § 1.]

Notes:

***Reviser's note:** A total of fifteen members is required to be on the task force. If representatives are appointed under both subsection (1)(j) and (k), the total number of task force members is sixteen.

Effective date--2000 c 147: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 27, 2000]." [2000 c 147 § 5.]

RCW 90.64.811 Dairy nutrient management task force--Recommendations. (Expires June 30, 2004.)

(1) By December 31, 2000, the task force shall recommend to the department and to the legislature:

(a) Clarification of key terms and phrases such as, but not limited to, "potential to pollute," that are used in the administration of this chapter and other statutes on water quality;

(b) How frequently dairy nutrient management plans should be updated, considering the evolution of technical standards developed by the natural resources conservation service;

(c) Considering the report under section 3, chapter 147, Laws of 2000, the disposition of penalties collected from dairy producers under chapter 90.48 RCW;

(d) Considering the report under *section 4 of this act, recommended sources of funding to meet the needs identified in the report;

(e) The extent to which engineering expertise is required to implement the provisions of this chapter;

(f) How to address responsibility for contamination originating from neighboring farms; and

(g) Clarification of the duties of the department as they pertain to initial inspections of dairy farms.

(2) The task force shall make recommendations to the department and to the legislature on any other issues, and at such times, as the task force deems important to the successful implementation of this chapter.

(3) This section expires June 30, 2004.

[2000 c 147 § 2.]

Notes:

***Reviser's note:** Section 4 of this act was vetoed.

Effective date--2000 c 147: See note following RCW 90.64.810.

RCW 90.64.900 Effective date--1998 c 262.

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 1, 1998].

[1998 c 262 § 22.]

**Chapter 90.66 RCW
FAMILY FARM WATER ACT**

Sections

90.66.010	Short title.
90.66.020	Prior existing rights to withdraw and use public waters not affected.
90.66.030	Public policy enunciated--Maximum benefit from use of public waters--Irrigation.
90.66.040	Definitions.
90.66.050	Classes of permits for withdrawal of public waters for irrigation purposes--Conditions--Requirements.
90.66.060	Withdrawal of water under family farm permit--Conditioned upon complying with definition of family farm--Suspension of permit, procedures, time.
90.66.065	Transfers or change in purpose of family farm permits.
90.66.070	Transfer of property entitled to water under permit--Rights--Requirements.
90.66.080	Rules and regulations--Decisions, review.
90.66.900	Liberal construction--Initiative Measure No. 59.
90.66.910	Severability--Initiative Measure No. 59.

RCW 90.66.010 Short title.

This chapter shall be known and may be cited as the "Family Farm Water Act".

[1979 c 3 § 1 (Initiative Measure No. 59, approved November 8, 1977).]

RCW 90.66.020 Prior existing rights to withdraw and use public waters not affected.

Nothing in this chapter shall affect any right to withdraw and use public waters if such rights were in effect prior to *the effective date of the act, and nothing herein shall modify the priority of any such existing right.

[1979 c 3 § 2 (Initiative Measure No. 59, approved November 8, 1977).]

Notes:

***Reviser's note:** "The effective date of the act" [1979 c 3 (Initiative Measure No. 59)], consisting of RCW 90.66.010 through 90.66.080, 90.66.900, and 90.66.910, is "thirty days after the election at which it is approved" as mandated by Article II, section 1(d) of the Washington Constitution. Initiative Measure No. 59 was approved by the voters at the election November 8, 1977, and was so certified by the governor on December 8, 1977.

RCW 90.66.030 Public policy enunciated--Maximum benefit from use of public waters--Irrigation.

The people of the state of Washington recognize that it is in the public interest to conserve and use wisely the public surface and ground waters of the state in a manner that will assure the maximum benefit to the greatest possible number of its citizens. The maximum benefit to the greatest number of citizens through the use of water for the irrigation of agricultural lands will result from providing for the use of such water on family farms. To assure that future permits issued for the use of public waters for irrigation of agricultural lands will be made on the basis of deriving such maximum benefits, in addition to any other requirements in the law, all permits for the withdrawal of public waters for the purpose of irrigating agricultural lands after *the effective date of this act shall be issued in accord with the provisions of this chapter.

[1979 c 3 § 3 (Initiative Measure No. 59, approved November 8, 1977).]

Notes:

***Reviser's note:** "the effective date of this act," see note following RCW 90.66.020.

RCW 90.66.040 Definitions.

For the purposes of this chapter, the following definitions shall be applicable:

(1) "Family farm" means a geographic area including not more than six thousand acres of irrigated agricultural lands, whether contiguous or noncontiguous, the controlling interest in which is held by a person having a controlling interest in no more than six thousand acres of irrigated agricultural lands in the state of Washington which are irrigated under rights acquired after December 8, 1977.

(2) "Person" means any individual, corporation, partnership, limited partnership, organization, or other entity whatsoever, whether public or private. The term "person" shall include as one person all corporate or partnership entities with a common ownership of more than one-half of the assets of each of any number of such entities.

(3) "Controlling interest" means a property interest that can be transferred to another

person, the percentage interest so transferred being sufficient to effect a change in control of the landlord's rights and benefits. Ownership of property held in trust shall not be deemed a controlling interest where no part of the trust has been established through expenditure or assignment of assets of the beneficiary of the trust and where the rights of the family farm permit which is a part of the trust cannot be transferred to another by the beneficiary of the trust under terms of the trust. Each trust of a separate donor origin shall be treated as a separate entity and the administration of property under trust shall not represent a controlling interest on the part of the trust officer.

(4) "Department" means the department of ecology of the state of Washington.

(5) "Application", "permit" and "public waters" shall have the meanings attributed to these terms in chapters 90.03 and 90.44 RCW.

(6) "Public water entity" means any public or governmental entity with authority to administer and operate a system to supply water for irrigation of agricultural lands.

(7) "Transfer" means a transfer, change, or amendment to part or all of a water right authorized under RCW 90.03.380, 90.03.390, or 90.44.100 or chapter 90.80 RCW.

(8) "Withdraw" means to withdraw ground water or to divert surface water.

[2001 c 237 § 24; 1979 c 3 § 4 (Initiative Measure No. 59, approved November 8, 1977).]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.66.050 Classes of permits for withdrawal of public waters for irrigation purposes--Conditions--Requirements.

After *the effective date of this act, all permits issued for the withdrawal of public waters for the purpose of irrigating agricultural lands shall be classified as follows and issued with the conditions set forth in this chapter:

(1) "Family farm permits". Such permits shall limit the use of water withdrawn for irrigation of agricultural lands to land qualifying as a family farm.

(2) "Family farm development permits". Such permits may be issued to persons without any limit on the number of acres to be irrigated during a specified period of time permitted for the development of such land into family farms and the transfer of the controlling interest of such irrigated lands to persons qualifying for family farm permits. The initial period of time allowed for development and transfer of such lands to family farm status shall not exceed ten years. Such time limit may be extended by the department for not to exceed an additional ten years upon a showing to the department that an additional period of time is needed for orderly development and transfer of controlling interests to persons who can qualify for family farm permits.

(3) "Publicly owned land permits". Such permits shall be issued only to governmental entities permitting the irrigation of publicly owned lands.

(4) "Public water entity permits". Such permits may be issued to public water entities under provisions requiring such public water entity, with respect to delivery of water for use in

the irrigation of agricultural lands, to make water deliveries under the same provisions as would apply if separate permits were issued for persons eligible for family farm permits, permits to develop family farms, or for the irrigation of publicly owned land: PROVIDED, HOWEVER, That such provisions shall not apply with respect to water deliveries on federally authorized reclamation projects if such federally authorized projects provide for acreage limitations in water delivery contracts.

[1979 c 3 § 5 (Initiative Measure No. 59, approved November 8, 1977).]

Notes:

***Reviser's note:** "the effective date of this act," see note following RCW 90.66.020.

RCW 90.66.060 Withdrawal of water under family farm permit--Conditioned upon complying with definition of family farm--Suspension of permit, procedures, time.

(1) Except as provided in subsections (2) and (3) of this section, the right to withdraw water for use for the irrigation of agricultural lands under authority of a family farm permit shall have no time limit and shall be conditioned upon the land being irrigated complying with the definition of a family farm as defined at the time the permit is issued.

(2) If the acquisition by any person of land and water rights by gift, devise, bequest, or by way of bona fide satisfaction of a debt, would otherwise cause land being irrigated pursuant to a family farm permit to lose its status as a family farm, such acquisition shall be deemed to have no effect upon the status of family farm water permits pertaining to land held or acquired by the person acquiring such land and water rights if all lands held or acquired are again in compliance with the definition of a family farm within five years from the date of such acquisition.

(3) For family farm permits under this chapter, if the department determines that water is being withdrawn for use on land not in conformity with the definition of a family farm, the department shall notify the holder of such family farm permit by personal service of such fact and the permit shall be suspended two years from the date of receipt of notice unless the person having a controlling interest in said land satisfies the department that such land is again in conformity with the definition of a family farm. The department may, upon a showing of good cause and reasonable effort to attain compliance on the part of the person having the controlling interest in such land, extend the two year period prior to suspension. If conformity is not achieved prior to five years from the date of notice the rights of withdrawal shall be canceled.

[2001 c 237 § 25; 1979 c 3 § 6 (Initiative Measure No. 59, approved November 8, 1977).]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.66.065 Transfers or change in purpose of family farm permits.

(1) Transfers of water rights established as family farm permits under this chapter may be approved as authorized under this section and under RCW 90.03.380, 90.03.390, or 90.44.100 or chapter 90.80 RCW as appropriate.

(2) A family farm permit may be transferred:

(a) For use for agricultural irrigation purposes as limited by RCW 90.66.060 (1) and (2);

(b) To any purpose of use that is a beneficial use of water if the transfer is made exclusively under a lease agreement, except that transfers for the use of water for agricultural irrigation purposes shall be limited as provided by RCW 90.66.060 (1) and (2);

(c) To any purpose of use that is a beneficial use of water if the water right is for the use of water at a location that is, at the time the transfer is approved, within the boundaries of an urban growth area designated under chapter 36.70A RCW or, in counties not planning under chapter 36.70A RCW, within a city or town or within areas designated for urban growth in comprehensive plans prepared under chapter 36.70 RCW, except that transfers for the use of water for agricultural irrigation purposes shall be limited as provided by RCW 90.66.060 (1) and (2).

(3) If a portion of the water governed by a water right established under the authority of a family farm permit is made surplus to the beneficial uses exercised under the right through the implementation of practices or technologies, including but not limited to conveyance practices or technologies, that are more water-use efficient than those under which the right was perfected, the right to use the surplus water may be transferred to any purpose of use that is a beneficial use of water. Nothing in this subsection authorizes: A transfer of the portion of a water right that is necessary for the production of crops historically grown under the right; or a transfer of a water right or a portion of a water right that has not been perfected through beneficial use before the transfer. Water right transfers approved under this subsection must be consistent with the provisions of RCW 90.03.380(1).

(4) Before a change in purpose of a family farm water permit to municipal supply purpose or domestic purpose may be authorized, the public water system that is receiving the family farm water permit must be meeting the water conservation requirements of its current water system plan approved by the department of health or its small water system management program.

(5) The place of use for a water right transferred under the authority of this section shall remain within: The water resource inventory area containing the place of use for the water right before the transfer; or the urban growth area or contiguous urban growth areas of the place of use for the water right before the transfer if the urban growth area or contiguous urban growth areas cross boundaries of water resource inventory areas.

(6) The authority granted by this section to transfer or alter the purpose of use of a water right established under the authority of a family farm permit shall not be construed as limiting in any manner the authority granted by RCW 90.03.380, 90.03.390, or 90.44.100 to alter other elements of such a water right.

[2001 c 237 § 23.]

NOTES:

Intent--2001 c 237: "It is the intent of the legislature to help preserve the agricultural economy of the state by allowing changes of family farm water permits from agricultural irrigation to other agricultural purposes. Within the urbanizing areas of the state, the legislature recognizes the need to allow water from family farms to be converted to other purposes as the use of the land changes consistent with adopted land use plans. The legislature

also intends to allow farmers to benefit from water conservation projects and from temporary leases of their family farm water permits. Water conservation and water leases will also allow farmers to contribute to instream flows and other purposes. However, outside of urbanizing areas, the legislature intends to preserve farmlands by ensuring that the quantity of water needed to grow the crops historically grown remains with the farm. In addition, to help retain family farms within the state, the legislature intends to allow family farms of a large enough size to be economically viable under modern agricultural market conditions." [2001 c 237 § 22.]

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

RCW 90.66.070 Transfer of property entitled to water under permit--Rights--Requirements.

(1) At any time that the holder of a family farm development permit or a publicly owned land permit shall transfer the controlling interest of all or any portion of the land entitled to water under such permit to a person who can qualify to receive water for irrigation of such land under a family farm permit, the department shall, upon request, issue a family farm permit to such person under the same conditions as would have been applicable if such request had been made at the time of the granting of the original family farm development permit. If the permit under which water is available is held by a public water entity prior to the transfer of the controlling interest to a person who qualifies for a family farm permit, such entity shall continue delivery of water to such land without any restriction on the length of time of delivery not applicable generally to all its water customers.

(2) The issuance of a family farm permit secured through the acquisition of land and water rights from the holder of a family farm development permit, or from the holder of a publicly owned land permit, where water delivery prior to the transfer is from a public water entity, may be conditioned upon the holder of the family farm permit issued continuing to receive water through the facilities of the public water entity.

[1979 c 3 § 7 (Initiative Measure No. 59, approved November 8, 1977).]

RCW 90.66.080 Rules and regulations--Decisions, review.

The department is hereby empowered to promulgate such rules as may be necessary to carry out the provisions of this chapter. Decisions of the department, other than rule making, shall be subject to review in accordance with chapter 43.21B RCW.

[1979 c 3 § 8 (Initiative Measure No. 59, approved November 8, 1977).]

Notes:

Pollution control hearings board of the state: Chapter 43.21B RCW.

RCW 90.66.900 Liberal construction--Initiative Measure No. 59.

This chapter is exempted from the rule of strict construction and it shall be liberally construed to give full effect to the objectives and purposes for which it was enacted.

[1979 c 3 § 9 (Initiative Measure No. 59, approved November 8, 1977).]

RCW 90.66.910 Severability--Initiative Measure No. 59.

If any provision of this act, or its application to any person, organization, or circumstance is held invalid or unconstitutional, the remainder of the act, or the application of the provision to other persons, organizations, or circumstances is not affected.

[1979 c 3 § 10 (Initiative Measure No. 59, approved November 8, 1977).]

**Chapter 90.71 RCW
PUGET SOUND WATER QUALITY PROTECTION**

Sections

90.71.005	Findings.
90.71.010	Definitions.
90.71.015	Environmental excellence program agreements--Effect on chapter.
90.71.020	Puget Sound action team.
90.71.030	Puget Sound council.
90.71.040	Chair of action team.
90.71.050	Work plans.
90.71.060	Puget Sound research and monitoring.
90.71.070	Work plan implementation.
90.71.080	Public participation.
90.71.090	Senior environmental corps--Authority powers and duties.
90.71.100	Shellfish - on-site sewage grant program--Priority areas--Memorandum of understanding.
90.71.900	Short title--1996 c 138.
90.71.901	Captions not law.
90.71.902	Implementation and requirements of plan not affected by repeal--1990 c 115.
90.71.903	Transfer of powers, duties, and functions--References to executive director or Puget Sound water quality authority.

RCW 90.71.005 Findings.

(1) The legislature finds that:

(a) Puget Sound and related inland marine waterways of Washington state represent a unique and unparalleled resource. A rich and varied range of marine organisms, comprising an interdependent, sensitive communal ecosystem reside in these sheltered waters. Residents of this region enjoy a way of life centered around the waters of Puget Sound, featuring accessible recreational opportunities, world-class port facilities and water transportation systems, harvest of marine food resources, shoreline-oriented life styles, water-dependent industries, tourism, irreplaceable aesthetics, and other activities, all of which to some degree depend upon a clean and healthy marine resource;

(b) The Puget Sound water quality authority has done an excellent job in developing a comprehensive plan to identify actions to restore and protect the biological health and diversity of Puget Sound;

(c) The large number of governmental entities that now have regulatory programs affecting the water quality of Puget Sound have diverse interests and limited jurisdictions that

cannot adequately address the cumulative, wide-ranging impacts that contribute to the degradation of Puget Sound; and

(d) Coordination of the regulatory programs, at the state and local level, is best accomplished through the development of interagency mechanisms that allow these entities to transcend their diverse interests and limited jurisdictions.

(2) It is therefore the policy of the state of Washington to coordinate the activities of state and local agencies by establishing a biennial work plan that clearly delineates state and local actions necessary to protect and restore the biological health and diversity of Puget Sound. It is further the policy of the state to implement the Puget Sound water quality management plan to the maximum extent possible. To further the policy of the state, a recovery plan developed under the federal endangered species act for a portion or all of the Puget Sound shall be considered for inclusion into the Puget Sound water quality management plan.

[1998 c 246 § 13; 1996 c 138 § 1.]

RCW 90.71.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Action team" means the Puget Sound water quality action team.

(2) "Chair" means the chair of the action team.

(3) "Council" means the Puget Sound council created in RCW 90.71.030.

(4) "Puget Sound management plan" means the 1994 Puget Sound water quality management plan as it exists June 30, 1996, and as subsequently amended by the action team.

(5) "Support staff" means the staff to the action team.

(6) "Work plan" means the work plan and budget developed by the action team.

[1996 c 138 § 2.]

RCW 90.71.015 Environmental excellence program agreements--Effect on chapter.

Notwithstanding any other provision of law, any legal requirement under this chapter, including any standard, limitation, rule, or order is superseded and replaced in accordance with the terms and provisions of an environmental excellence program agreement, entered into under chapter 43.21K RCW.

[1997 c 381 § 30.]

Notes:

Purpose--1997 c 381: See RCW 43.21K.005.

RCW 90.71.020 Puget Sound action team.

(1) The Puget Sound action team is created. The action team shall consist of: The directors of the departments of ecology; agriculture; natural resources; fish and wildlife; and

community, trade, and economic development; the secretaries of the departments of health and transportation; the director of the parks and recreation commission; the director of the interagency committee for outdoor recreation; the administrative officer of the conservation commission designated in RCW 89.08.050; one person representing cities, appointed by the governor; one person representing counties, appointed by the governor; one person representing federally recognized tribes, appointed by the governor; and the chair of the action team. The action team shall also include the following ex officio nonvoting members: The regional director of the United States environmental protection agency; the regional administrator of the national marine fisheries service; and the regional supervisor of the United States fish and wildlife service. The members representing cities and counties shall each be reimbursed for travel expenses as provided in RCW 43.03.050 and 43.03.060.

(2) The action team shall:

(a) Prepare a Puget Sound work plan and budget for inclusion in the governor's biennial budget;

(b) Coordinate monitoring and research programs as provided in RCW 90.71.060;

(c) Work under the direction of the action team chair as provided in RCW 90.71.040;

(d) Coordinate permitting requirements as necessary to expedite permit issuance for any local watershed plan developed pursuant to rules adopted under this chapter;

(e) Identify and resolve any policy or rule conflicts that may exist between one or more agencies represented on the action team;

(f) Periodically amend the Puget Sound management plan;

(g) Enter into, amend, and terminate contracts with individuals, corporations, or research institutions for the purposes of this chapter;

(h) Receive such gifts, grants, and endowments, in trust or otherwise, for the use and benefit of the purposes of the action team. The action team may expend the same or any income therefrom according to the terms of the gifts, grants, or endowments;

(i) Promote extensive public participation, and otherwise seek to broadly disseminate information concerning Puget Sound;

(j) Receive and expend funding from other public agencies;

(k) To reduce costs and improve efficiency, review by December 1, 1996, all requirements for reports and documentation from state agencies and local governments specified in the plan for the purpose of eliminating and consolidating reporting requirements; and

(l) Beginning in December 1998, and every two years thereafter, submit a report to the appropriate policy and fiscal committees of the legislature that describes and evaluates the successes and shortcomings of the current work plan relative to the priority problems identified for each geographic area of Puget Sound.

(3) By July 1, 1996, the action team shall begin developing its initial work plan, which shall include the coordination of necessary support staff.

(4) The action team shall incorporate, to the maximum extent possible, the recommendations of the council regarding amendments to the Puget Sound management plan and the work plan.

(5) All proceedings of the action team are subject to the open public meetings act under

chapter 42.30 RCW.

[1998 c 246 § 14; 1996 c 138 § 3.]

RCW 90.71.030 Puget Sound council.

(1) There is established the Puget Sound council composed of eleven members. Seven members shall be appointed by the governor. In making these appointments, the governor shall include representation from business, the environmental community, agriculture, the shellfish industry, counties, cities, and the tribes. Two members shall be members of the senate selected by the president of the senate with one member selected from each caucus in the senate, and two members shall be members of the house of representatives selected by the speaker of the house of representatives with one member selected from each caucus in the house of representatives. The legislative members shall be nonvoting members of the council. Appointments to the council shall reflect geographical balance and the diversity of population within the Puget Sound basin. Members shall serve four-year terms. Of the initial members appointed to the council, two shall serve for two years, two shall serve for three years, and two shall serve for four years. Thereafter members shall be appointed to four-year terms. Vacancies shall be filled by appointment in the same manner as the original appointment for the remainder of the unexpired term of the position being vacated. Nonlegislative members shall be reimbursed for travel expenses as provided in RCW 43.03.050 and 43.03.060. Legislative members shall be reimbursed as provided in RCW 44.04.120.

(2) The council shall:

(a) Recommend to the action team projects and activities for inclusion in the biennial work plan;

(b) Recommend to the action team coordination of work plan activities with other relevant activities, including but not limited to, agencies' activities other than those funded through the plan, local plan initiatives, and governmental and nongovernmental watershed restoration and protection activities; and

(c) Recommend to the action team proposed amendments to the Puget Sound management plan.

(3) The chair of the action team shall convene the council at least four times per year and shall jointly convene the council and the action team at least two times per year.

[1999 c 241 § 3; 1996 c 138 § 4.]

RCW 90.71.040 Chair of action team.

(1) By June 1, 1996, the governor shall appoint a person in the governor's office to chair the action team. The chair shall serve at the pleasure of the governor.

(2) The chair shall be responsible for:

(a) Organizing the development of the council recommendations;

(b) Organizing the development of the work plan required under RCW 90.71.050;

(c) Presenting work plan and budget recommendations to the governor and the

legislature;

(d) Overseeing the implementation of the elements of the work plan that receive funding through appropriations by the legislature; and

(e) Serving as chair of the council.

(3) The chair of the action team shall be a full-time employee responsible for the administration of all functions of the action team and the council, including hiring and terminating support staff, budget preparation, contracting, coordinating with the governor, the legislature, and other state and local entities, and the delegation of responsibilities as deemed appropriate. The salary of the chair shall be fixed by the governor, subject to RCW 43.03.040.

[1996 c 138 § 5.]

Notes:

Effective date--1996 c 138 § 5: "Section 5 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately [March 25, 1996]." [1996 c 138 § 19.]

RCW 90.71.050 Work plans.

(1)(a) Each biennium, the action team shall prepare a Puget Sound work plan and budget for inclusion in the governor's biennial budget. The work plan shall prescribe the necessary federal, state, and local actions to maintain and enhance Puget Sound water quality, including but not limited to, enhancement of recreational opportunities, and restoration of a balanced population of indigenous shellfish, fish, and wildlife. The work plan and budget shall include specific actions and projects pertaining to salmon recovery plans.

(b) In developing a work plan, the action team shall meet the following objectives:

(i) Use the plan elements of the Puget Sound management plan to prioritize local and state actions necessary to restore and protect the biological health and diversity of Puget Sound;

(ii) Consider the problems and priorities identified in local plans; and

(iii) Coordinate the work plan activities with other relevant activities, including but not limited to, agencies' activities that have not been funded through the plan, local plans, and governmental and nongovernmental watershed restoration activities.

(c) In developing a budget, the action team shall identify:

(i) The total funds to implement local projects originating from the planning process developed for nonpoint pollution; and

(ii) The total funds to implement any other projects designed primarily to restore salmon habitat.

(2) In addition to the requirements identified under RCW 90.71.020(2)(a), the work plan and budget shall:

(a) Identify and prioritize the local and state actions necessary to address the water quality problems in the following locations:

(i) Area 1: Island and San Juan counties;

(ii) Area 2: Skagit and Whatcom counties;

(iii) Area 3: Clallam and Jefferson counties;

(iv) Area 4: Snohomish, King, and Pierce counties; and

- (v) Area 5: Kitsap, Mason, and Thurston counties;
 - (b) Provide sufficient funding to characterize local watersheds, provide technical assistance, and implement state responsibilities identified in the work plan. The number and qualifications of staff assigned to each region shall be determined by the types of problems identified pursuant to (a) of this subsection;
 - (c) Provide sufficient funding to implement and coordinate the Puget Sound ambient monitoring plan pursuant to RCW 90.71.060;
 - (d) Provide funds to assist local jurisdictions to implement elements of the work plan assigned to local governments and to develop and implement local plans;
 - (e) Provide sufficient funding to provide support staff for the action team; and
 - (f) Describe any proposed amendments to the Puget Sound management plan.
- (3) The work plan shall be submitted to the appropriate policy and fiscal committees of the legislature by December 20th of each even-numbered year.
- (4) The work plan shall be implemented consistent with the legislative provisos of the biennial appropriation acts.

[1998 c 246 § 15; 1996 c 138 § 6.]

RCW 90.71.060 Puget Sound research and monitoring.

In addition to other powers and duties specified in this chapter, the action team shall ensure implementation and coordination of the Puget Sound ambient monitoring program established in the Puget Sound management plan. The program shall include, at a minimum:

- (1) A research program, including but not limited to methods to provide current research information to managers and scientists, and to establish priorities based on the needs of the action team;
- (2) A monitoring program, including baselines, protocols, guidelines, and quantifiable performance measures. In consultation with state agencies, local and tribal governments, and other public and private interests, the action team shall develop and track quantifiable performance measures that can be used by the governor and the legislature to assess the effectiveness over time of programs and actions initiated under the plan to improve and protect Puget Sound water quality and biological resources. The performance measures shall be developed by June 30, 1997. The performance measures shall include, but not be limited to a methodology to track the progress of: Fish and wildlife habitat; sites with sediment contamination; wetlands; shellfish beds; and other key indicators of Puget Sound health. State agencies shall assist the action team in the development and tracking of these performance measures. The performance measures may be limited to a selected geographic area.

[1996 c 138 § 7.]

RCW 90.71.070 Work plan implementation.

- (1) Local governments are required to implement local elements of the work plan subject to the availability of appropriated funds or other funding sources.

(2) The council shall review the progress of work plan implementation. Where prescribed actions have not been accomplished in accordance with the work plan, the responsible agency shall submit to the council written explanations for the shortfalls, together with proposed remedies.

[1996 c 138 § 8.]

RCW 90.71.080 Public participation.

The chair of the action team shall hold public hearings to solicit public comment on the work plan.

[1996 c 138 § 9.]

RCW 90.71.090 Senior environmental corps--Authority powers and duties.

(1) The *Puget Sound water quality authority shall have the following powers and duties in carrying out its responsibilities for the senior environmental corps created under RCW 43.63A.247:

- Appoint a representative to the coordinating council;
- Develop project proposals;
- Administer project activities within the agency;
- Develop appropriate procedures for the use of volunteers;
- Provide project orientation, technical training, safety training, equipment, and supplies to carry out project activities;
- Maintain project records and provide project reports;
- Apply for and accept grants or contributions for corps approved projects; and
- With the approval of the council, enter into memoranda of understanding and cooperative agreements with federal, state, and local agencies to carry out corps approved projects.

(2) The authority shall not use corps volunteers to displace currently employed workers.

[1992 c 63 § 15. Formerly RCW 90.70.027.]

Notes:

***Reviser's note:** The Puget Sound water quality authority and its powers and duties, pursuant to the Sunset Act, chapter 43.131 RCW, were terminated June 30, 1995, and repealed June 30, 1996. See 1990 c 115 §§ 11 and 12. Powers, duties, and functions of the Puget Sound water quality authority pertaining to cleanup and protection of Puget Sound transferred to the Puget Sound action team by 1996 c 138 § 11. See RCW 90.71.903.

Severability--1992 c 63: See note following RCW 43.63A.240.

RCW 90.71.100 Shellfish - on-site sewage grant program--Priority areas--Memorandum of understanding.

(1) The action team shall establish a shellfish - on-site sewage grant program in Puget Sound and for Pacific and Grays Harbor counties. The action team shall provide funds to local health jurisdictions to be used as grants to individuals for improving their on-site sewage

systems. The grants may be provided only in areas that have the potential to adversely affect water quality in commercial and recreational shellfish growing areas. A recipient of a grant shall enter into an agreement with the appropriate local health jurisdiction to maintain the improved on-site sewage system according to specifications required by the local health jurisdiction. The action team shall work closely with local health jurisdictions and shall endeavor to attain geographic equity between Willapa Bay and the Puget Sound when making funds available under this program. For the purposes of this subsection, "geographic equity" means issuing on-site sewage grants at a level that matches the funds generated from the oyster reserve lands in that area.

(2) In the Puget Sound, the action team shall give first priority to areas that are:

(a) Identified as "areas of special concern" under WAC 246-272-01001; or

(b) Included within a shellfish protection district under chapter 90.72 RCW.

(3) In Grays Harbor and Pacific counties, the action team shall give first priority to preventing the deterioration of water quality in areas where commercial or recreational shellfish are grown.

(4) The action team and each participating local health jurisdiction shall enter into a memorandum of understanding that will establish an applicant income eligibility requirement for individual grant applicants from within the jurisdiction and other mutually agreeable terms and conditions of the grant program.

(5) The action team may recover the costs to administer this program not to exceed ten percent of the shellfish - on-site sewage grant program.

(6) For the 2001-2003 biennium, the action team may use up to fifty percent of the shellfish - on-site sewage grant program funds for grants to local health jurisdictions to establish areas of special concern under WAC 246-272-01001, or for operation and maintenance programs therein, where commercial and recreational uses are present.

[2001 c 273 § 3.]

RCW 90.71.900 Short title--1996 c 138.

This act may be known and cited as the Puget Sound water quality protection act.

[1996 c 138 § 15.]

RCW 90.71.901 Captions not law.

Captions used in this chapter do not constitute any part of the law.

[1996 c 138 § 14.]

**RCW 90.71.902 Implementation and requirements of plan not affected by
repeal--1990 c 115.**

Nothing in *RCW 43.131.370 shall affect the implementation and requirements of the Puget Sound water quality management plan existing on June 30, 1995, or such other effective

date of repeal of the laws referenced in *RCW 43.131.370. The implementation of the plan on and after that date shall be the responsibility of such entities as are provided by the legislature.

[1990 c 115 § 13. Formerly RCW 90.70.902.]

Notes:

***Reviser's note:** RCW 43.131.370, which sunsetted the Puget Sound water quality authority June 30, 1996, has been decodified. See Table of Disposition of Former RCW Sections, Volume 0.

RCW 90.71.903 Transfer of powers, duties, and functions--References to executive director or Puget Sound water quality authority.

(1) The powers, duties, and functions of the Puget Sound water quality authority pertaining to the cleanup and protection of Puget Sound are transferred to the Puget Sound action team. All references to the executive director or the Puget Sound water quality authority in the Revised Code of Washington shall be construed to mean the chair of the action team or the action team when referring to the functions transferred in this section.

(2)(a) All reports, documents, surveys, books, records, files, papers, or written material in the possession of the authority pertaining to the powers, functions, and duties transferred shall be delivered to the custody of the action team. All cabinets, furniture, office equipment, motor vehicles, and other tangible property employed by the authority in carrying out the powers, functions, and duties transferred shall be made available to the action team. All funds, credits, or other assets held in connection with the powers, functions, and duties transferred shall be assigned to the action team.

(b) Any appropriations made to the authority for carrying out the powers, functions, and duties transferred shall, on June 30, 1996, be transferred and credited to the action team.

(c) Whenever any question arises as to the transfer of any personnel, funds, books, documents, records, papers, files, equipment, or other tangible property used or held in the exercise of the powers and the performance of the duties and functions transferred, the director of financial management shall make a determination as to the proper allocation and certify the same to the state agencies concerned.

(3) All rules and all pending business before the authority pertaining to the powers, functions, and duties transferred shall be continued and acted upon by the action team. All existing contracts and obligations shall remain in full force and shall be performed by the action team.

(4) The transfer of the powers, duties, functions, and personnel of the authority shall not affect the validity of any act performed before June 30, 1996.

(5) If apportionments of budgeted funds are required because of the transfers directed by this section, the director of financial management shall certify the apportionments to the agencies affected, the state auditor, and the state treasurer. Each of these shall make the appropriate transfer and adjustments in funds and appropriation accounts and equipment records in accordance with the certification.

[1996 c 138 § 11.]

Chapter 90.72 RCW
SHELLFISH PROTECTION DISTRICTS

Sections

90.72.020	Shellfish tidelands.
90.72.030	Shellfish protection districts--Establishment--Governing body--Programs.
90.72.040	Shellfish protection districts--Creation--Boundaries--Cooperation with governmental entities--Abolition--Referendum to repeal creation--Certain fees not permitted.
90.72.045	Shellfish protection districts--Programs required after closure or downgrading of growing area classification.
90.72.060	Decisions addressing conflicting uses--Integration of the state environmental policy act and county ordinances and resolutions with programs.
90.72.065	Plans to control pollution effects of animal waste--Contracts with conservation districts.
90.72.070	Program financing--Activities not subject to fees, rates, or charges--Collection of charges or rates.
90.72.080	State water quality financial assistance--Priority to counties with shellfish protection districts.
90.72.900	Certain authority of counties not affected by chapter.
90.72.905	Severability--1992 c 100.

RCW 90.72.020 Shellfish tidelands.

For purposes of this chapter, "shellfish tidelands" means all saltwater tidelands on which shellfish are grown or harvested for human consumption.

[1985 c 417 § 2.]

RCW 90.72.030 Shellfish protection districts--Establishment--Governing body--Programs.

The legislative authority of each county having shellfish tidelands within its boundaries is authorized to establish a shellfish protection district to include areas in which nonpoint pollution threatens the water quality upon which the continuation or restoration of shellfish farming or harvesting is dependent. The legislative authority shall constitute the governing body of the district and shall adopt a shellfish protection program to be effective within the district. The legislative authority may appoint a local advisory council to advise the legislative authority in preparation and implementation of shellfish protection programs. This program shall include any elements deemed appropriate to deal with the nonpoint pollution threatening water quality, including, but not limited to, requiring the elimination or decrease of contaminants in storm water runoff, establishing monitoring, inspection, and repair elements to ensure that on-site sewage systems are adequately maintained and working properly, assuring that animal grazing and manure management practices are consistent with best management practices, and establishing educational and public involvement programs to inform citizens on the causes of the threatening nonpoint pollution and what they can do to decrease the amount of such pollution. An element may be omitted where another program is effectively addressing those sources of

nonpoint water pollution. Within the limits of RCW 90.72.040 and 90.72.070, the county legislative authority shall have full jurisdiction and authority to manage, regulate, and control its programs and to fix, alter, regulate, and control the fees for services provided and charges or rates as provided under those programs. Programs established under this chapter, may, but are not required to, be part of a system of sewerage as defined in RCW 36.94.010.

[1992 c 100 § 2; 1985 c 417 § 3.]

Notes:

Findings--1992 c 100: "The legislature finds that shellfish harvesting is important to our economy and way of life. Washington state is an international leader in the cultivation and production of shellfish. However, large portions of the state's productive recreational and commercial shellfish beds are closed to harvesting, and more are threatened, because of water pollution. The legislature finds that the problem of shellfish bed closures demands a public policy solution and that the state, local governments, and individuals must each take strong and swift action or this precious resource will be lost.

It is the goal of the legislature to prevent further closures of recreational and commercial shellfish beds, to restore water quality in saltwater tidelands to allow the reopening of at least one restricted or closed shellfish bed each year, and to ensure Washington state's commanding international position in shellfish production.

The legislature finds that failing on-site sewage systems and animal waste are the two most significant causes of shellfish bed closures over the past decade. Remedial actions at the local level are required to effectively address these problems.

The legislature finds that existing entities, including conservation districts and local health departments, should be used by counties to address the water quality problems affecting the recreational and commercial shellfish harvest.

The legislature finds that local action in each watershed where shellfish are harvested is required to protect this vital resource. The legislature hereby encourages all counties having saltwater tidelands within their boundaries to establish shellfish protection districts and programs designed to prevent any further degradation and contamination and to allow for restoration and reopening of closed shellfish growing areas." [1992 c 100 § 1.]

RCW 90.72.040 Shellfish protection districts--Creation--Boundaries--Cooperation with governmental entities--Abolition--Referendum to repeal creation--Certain fees not permitted.

(1) The county legislative authority may create a shellfish protection district on its own motion or by submitting the question to the voters of the proposed district and obtaining the approval of a majority of those voting. The boundaries of the district shall be determined by the legislative authority. The legislative authority may create more than one district. A district may include any area or areas within the county, whether incorporated or unincorporated. Counties shall coordinate and cooperate with cities, towns, and water-related special districts within their boundaries in establishing shellfish protection districts and carrying out shellfish protection programs. Where a portion of the proposed district lies within an incorporated area, the county shall develop procedures for the participation of the city or town in the determination of the boundaries of the district and the administration of the district, including funding of the district's programs. The legislative authority of more than one county may by agreement provide for the creation of a district including areas within each of those counties. County legislative authorities are encouraged to coordinate their plans and programs to protect shellfish growing areas, especially where shellfish growing areas are located within the boundaries of more than one

county. The legislative authority or authorities creating a district may abolish a shellfish protection district on its or their own motion or by submitting the question to the voters of the district and obtaining the approval of a majority of those voting.

(2) If the county legislative authority creates a shellfish protection district by its own motion, any registered voter residing within the boundaries of the shellfish protection district may file a referendum petition to repeal the ordinance that created the district. Any referendum petition to repeal the ordinance creating the shellfish protection district shall be filed with the county auditor within seven days of passage of the ordinance. Within ten days of the filing of a petition, the county auditor shall confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in creation of the shellfish protection district and a negative answer to the question and a negative vote on the measure results in the shellfish protection district not being created. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

After this notification, the petitioner shall have thirty days in which to secure on petition forms the signatures of not less than twenty-five percent of the registered voters residing within the boundaries of the shellfish protection district and file the signed petitions with the county auditor. Each petition form shall contain the ballot title and full text of the measure to be referred. The county auditor shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the county auditor shall submit the referendum measure to the registered voters residing in the shellfish protection district in a special election no later than one hundred twenty days after the signed petition has been filed with the county auditor. The special election may be conducted by mail ballot as provided for in chapter 29.36 RCW.

(3) The county legislative authority shall not impose fees, rates, or charges for shellfish protection district programs upon properties on which fees, rates, or charges are imposed under chapter 36.89 or 36.94 RCW for substantially the same programs and services.

[1997 c 447 § 20; 1992 c 100 § 3; 1985 c 417 § 4.]

Notes:

Finding--Purpose--1997 c 447: See note following RCW 70.05.074.

Findings--1992 c 100: See note following RCW 90.72.030.

RCW 90.72.045 Shellfish protection districts--Programs required after closure or downgrading of growing area classification.

The county legislative authority shall create a shellfish protection district and establish a shellfish protection program to address causes of pollution within one hundred eighty days after the department of health, because of water quality degradation due to ongoing nonpoint sources of pollution, has, after June 11, 1992, closed or downgraded the classification of a recreational or commercial shellfish growing area within the boundaries of the county.

[1992 c 100 § 4.]

Notes:

Findings--1992 c 100: See note following RCW 90.72.030.

RCW 90.72.060 Decisions addressing conflicting uses--Integration of the state environmental policy act and county ordinances and resolutions with programs.

Whenever a governmental entity makes a decision which addresses a matter in which there is a conflict between (1) on the one hand, a proposed development, proposed change in land use controls, or proposed change in the provision of utility services; and (2) on the other hand, the long-term use of an area for the growing or harvesting of shellfish, which area is within the boundaries of a shellfish protection district, then the governmental entity making the decision must observe the requirements of chapter 43.21C RCW and county ordinances or resolutions integrating the state environmental policy act of 1971 into the various programs under county jurisdiction.

[1985 c 417 § 6.]

RCW 90.72.065 Plans to control pollution effects of animal waste--Contracts with conservation districts.

Within available funding and as specified in the shellfish protection program, counties creating shellfish protection districts shall contract with conservation districts to draft plans with landowners to control pollution effects of animal waste.

[1992 c 100 § 5.]

Notes:

Findings--1992 c 100: See note following RCW 90.72.030.

RCW 90.72.070 Program financing--Activities not subject to fees, rates, or charges--Collection of charges or rates.

The county legislative authority establishing a shellfish protection district may finance the protection program through (1) county tax revenues, (2) reasonable inspection fees and similar fees for services provided, (3) reasonable charges or rates specified in its protection program, or (4) federal, state, or private grants. Confined animal feeding operations subject to the national pollutant discharge elimination system and implementing regulations shall not be subject to fees, rates, or charges by a shellfish protection district. Facilities permitted and assessed fees for wastewater discharge under the national pollutant discharge elimination system shall not be subject to fees, rates, or charges for wastewater discharge by a shellfish protection district. Lands classified as forest land under chapter 84.33 RCW and timber land under chapter 84.34 RCW shall not be subject to fees, rates, or charges by a shellfish protection district. Counties may collect charges or rates in the manner determined by the county legislative authority.

[1992 c 100 § 6; 1985 c 417 § 7.]

Notes:

Findings--1992 c 100: See note following RCW 90.72.030.

RCW 90.72.080 State water quality financial assistance--Priority to counties with shellfish protection districts.

Counties that have formed shellfish protection districts shall receive high priority for state water quality financial assistance to implement shellfish protection programs, including grants and loans provided under chapters 43.99F, 70.146, and 90.50A RCW.

[1992 c 100 § 7.]

Notes:

Findings--1992 c 100: See note following RCW 90.72.030.

RCW 90.72.900 Certain authority of counties not affected by chapter.

This chapter shall not be considered as diminishing or affecting the authority of a county to adopt and enforce programs or controls, within all or a portion of the county, to deal with nonpoint pollution.

[1985 c 417 § 8.]

RCW 90.72.905 Severability--1992 c 100.

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

[1992 c 100 § 10.]

**Chapter 90.74 RCW
AQUATIC RESOURCES MITIGATION**

Sections

90.74.005	Findings--Intent.
90.74.010	Definitions.
90.74.020	Mitigation plans.
90.74.030	Regulatory decisions, guidance--Multiple requests for review of mitigation plans.

RCW 90.74.005 Findings--Intent.

- (1) The legislature finds that:
- (a) The state lacks a clear policy relating to the mitigation of wetlands and aquatic habitat for infrastructure development;
 - (b) Regulatory agencies have generally required project proponents to use compensatory

mitigation only at the site of the project's impacts and to mitigate narrowly for the habitat or biological functions impacted by a project;

(c) This practice of considering traditional on-site, in-kind mitigation may provide fewer environmental benefits when compared to innovative mitigation proposals that provide benefits in advance of a project's planned impacts and that restore functions or habitat other than those impacted at a project site; and

(d) Regulatory decisions on development proposals that attempt to incorporate innovative mitigation measures take an unreasonably long period of time and are subject to a great deal of uncertainty and additional expenses.

(2) The legislature therefore declares that it is the policy of the state to authorize innovative mitigation measures by requiring state regulatory agencies to consider mitigation proposals for infrastructure projects that are timed, designed, and located in a manner to provide equal or better biological functions and values compared to traditional on-site, in-kind mitigation proposals.

(3) It is the intent of the legislature to authorize local governments to accommodate the goals of this chapter. It is not the intent of the legislature to: (a) Restrict the ability of a project proponent to pursue project specific mitigation; or (b) create any new authority for regulating wetlands or aquatic habitat beyond what is specifically provided for in this chapter.

[1997 c 424 § 1.]

RCW 90.74.010 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Mitigation" means sequentially avoiding impacts, minimizing impacts, or compensating for remaining unavoidable impacts.

(2) "Compensatory mitigation" means the restoration, creation, enhancement, or preservation of uplands, wetlands, or other aquatic resources for the purposes of compensating for unavoidable adverse impacts that remain after all appropriate and practicable avoidance and minimization has been achieved. "Compensatory mitigation" includes mitigation that:

(a) Occurs at the same time as, or in advance of, a project's planned environmental impacts;

(b) Is located in a site either on, near, or distant from the project's impacts; and

(c) Provides either the same or different biological functions and values as the functions and values impacted by the project.

(3) "Infrastructure development" means an action that is critical for the maintenance or expansion of an existing infrastructure feature such as a highway, rail line, airport, marine terminal, utility corridor, harbor area, or hydroelectric facility and is consistent with an approved land use planning process. This planning process may include the growth management act, chapter 36.70A RCW, or the shoreline management act, chapter 90.58 RCW, in areas covered by those chapters.

(4) "Mitigation plan" means a document or set of documents developed through joint

discussions between a project proponent and environmental regulatory agencies that describe the unavoidable wetland or aquatic resource impacts of the proposed infrastructure development and the proposed compensatory mitigation for those impacts.

(5) "Project proponent" means a public or private entity responsible for preparing a mitigation plan.

(6) "Watershed" means an area identified as a state of Washington water resource inventory area under WAC 173-500-040 as it exists on July 27, 1997.

[1997 c 424 § 2.]

RCW 90.74.020 Mitigation plans.

(1) Project proponents may use a mitigation plan to propose compensatory mitigation within a watershed. A mitigation plan shall:

(a) Contain provisions that guarantee the long-term viability of the created, restored, enhanced, or preserved habitat, including assurances for protecting any essential biological functions and values defined in the mitigation plan;

(b) Contain provisions for long-term monitoring of any created, restored, or enhanced mitigation site; and

(c) Be consistent with the local comprehensive land use plan and any other applicable planning process in effect for the development area, such as an adopted subbasin or watershed plan.

(2) The departments of ecology and fish and wildlife may not limit the scope of options in a mitigation plan to areas on or near the project site, or to habitat types of the same type as contained on the project site. The departments of ecology and fish and wildlife shall fully review and give due consideration to compensatory mitigation proposals that improve the overall biological functions and values of the watershed or bay and accommodate the mitigation needs of infrastructure development.

The departments of ecology and fish and wildlife are not required to grant approval to a mitigation plan that the departments find does not provide equal or better biological functions and values within the watershed or bay.

(3) When making a permit or other regulatory decision under the guidance of this chapter, the departments of ecology and fish and wildlife shall consider whether the mitigation plan provides equal or better biological functions and values, compared to the existing conditions, for the target resources or species identified in the mitigation plan. This consideration shall be based upon the following factors:

(a) The relative value of the mitigation for the target resources, in terms of the quality and quantity of biological functions and values provided;

(b) The compatibility of the proposal with the intent of broader resource management and habitat management objectives and plans, such as existing resource management plans, watershed plans, critical areas ordinances, and shoreline master programs;

(c) The ability of the mitigation to address scarce functions or values within a watershed;

(d) The benefits of the proposal to broader watershed landscape, including the benefits of

connecting various habitat units or providing population-limiting habitats or functions for target species;

(e) The benefits of early implementation of habitat mitigation for projects that provide compensatory mitigation in advance of the project's planned impacts; and

(f) The significance of any negative impacts to nontarget species or resources.

(4) A mitigation plan may be approved through a memorandum of agreement between the project proponent and either the department of ecology or the department of fish and wildlife, or both.

[1997 c 424 § 3.]

RCW 90.74.030 Regulatory decisions, guidance--Multiple requests for review of mitigation plans.

(1) In making regulatory decisions relating to wetland or aquatic resource mitigation, the departments of ecology and fish and wildlife shall, at the request of the project proponent, follow the guidance of RCW 90.74.005 through 90.74.020.

(2) If the department of ecology or the department of fish and wildlife receives multiple requests for review of mitigation plans, each department may schedule its review of these proposals to conform to available budgetary resources.

[1997 c 424 § 4.]

**Chapter 90.76 RCW
UNDERGROUND STORAGE TANKS**

Sections

90.76.005	Legislative finding and intent.
90.76.010	Definitions.
90.76.020	Department's powers and duties.
90.76.040	Environmentally sensitive areas.
90.76.050	Delivery of regulated substances--Expiration of subsection.
90.76.060	Investigation and access.
90.76.070	Enforcement.
90.76.080	Penalties.
90.76.090	Annual tank fee.
90.76.100	Underground storage tank account.
90.76.110	Preemption.
90.76.120	Annual report.
90.76.900	Captions not law.
90.76.901	Severability--1989 c 346.
90.76.902	Effective date--1989 c 346.

Notes:

Reviser's note--Sunset Act application: The underground storage tank program is subject to review, termination, and possible extension under chapter 43.131 RCW, the Sunset Act. See RCW 43.131.393. RCW

90.76.005 through 90.76.120 and 90.76.900 through 90.76.902 are scheduled for future repeal under RCW 43.131.394.

RCW 90.76.005 Legislative finding and intent.

The legislature finds that leaking underground storage tanks containing petroleum and other regulated substances pose a serious threat to human health and the environment. To address this threat, the legislature intends for the department of ecology to establish an underground storage tank program designed, operated, and enforced in a manner that, at a minimum, meets the requirements for delegation of the federal underground storage tank program of the resource conservation and recovery act of 1976, as amended (42 U.S.C. Sec. 6901, et seq.). The legislature intends that state-wide requirements for underground storage tanks adopted by the department be consistent with and no less stringent than the objectives outlined in the federal regulations.

The legislature further finds that certain areas of the state possess physical characteristics that make them especially vulnerable to threats from leaking underground storage tanks and that in these environmentally sensitive areas, local requirements more stringent than the state-wide requirements may apply.

[1989 c 346 § 1.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.010 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Department" means the department of ecology.

(2) "Director" means the director of the department.

(3) "Facility compliance tag" means a marker, constructed of metal, plastic, or other durable material, that clearly identifies all qualifying underground storage tanks on the particular site for which it is issued.

(4) "Federal act" means the federal resource conservation and recovery act, as amended (42 U.S.C. Sec. 6901, et seq.).

(5) "Federal regulations" means the underground storage tanks regulations (40 C.F.R. Secs. 280 and 281) adopted by the United States environmental protection agency under the federal act.

Except as provided in this section and any rules adopted by the department under this chapter, the definitions contained in the federal regulations apply to the terms in this chapter.

[1998 c 155 § 1; 1989 c 346 § 2.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.020 Department's powers and duties.

(1) The department shall adopt rules establishing requirements for all underground storage tanks that are regulated under the federal act, taking into account the various classes or categories of tanks to be regulated. The rules must be consistent with and no less stringent than the federal regulations and consist of requirements for the following:

(a) New underground storage tank system design, construction, installation, and notification;

(b) Upgrading existing underground storage tank systems;

(c) General operating requirements;

(d) Release detection;

(e) Release reporting;

(f) Out-of-service underground storage tank systems and closure; and

(g) Financial responsibility for underground storage tanks containing regulated substances.

(2) The department shall adopt rules:

(a) Establishing physical site criteria to be used in designating local environmentally sensitive areas;

(b) Establishing procedures for local government application for this designation; and

(c) Establishing procedures for local government adoption and department approval of rules more stringent than the state-wide standards in these designated areas.

(3) The department shall establish by rule an administrative and enforcement program that is consistent with and no less stringent than the program required under the federal regulations in the areas of:

(a) Compliance monitoring, including procedures for recordkeeping and a program for systematic inspections;

(b) Enforcement;

(c) Public participation; and

(d) Information sharing.

(4) The department shall establish a program that provides for the annual licensing of underground storage tanks. The license shall take the form of a tank endorsement on the facility's annual master business license issued by the department of licensing. A tank is not eligible for a license unless the owner or operator can demonstrate compliance with the requirements of this chapter and the annual tank fees have been remitted. The department may revoke a tank license if a facility is not in compliance with this chapter. The master business license shall be displayed by the tank owner or operator in a location clearly identifiable.

(5)(a) The department shall issue a one-time "facility compliance tag" to correspond with the December 22, 1998, underground storage tank compliance deadline for corrosion, spill, and overfill protection. Facility compliance tags may only be issued for facilities that have installed the equipment required to meet corrosion, spill, and overfill protection standards that are required by December 22, 1998, and at the time of tag issuance have demonstrated financial responsibility and paid annual tank fees. The facility shall continue to maintain compliance with corrosion, spill, and overfill protection standards, and financial responsibility, and have remitted annual tank fees to display a facility compliance tag. The facility compliance tag shall be

displayed on the fire emergency shutoff device, or in the absence of such a device in close proximity to the fill pipes and clearly identifiable to persons delivering regulated substance to underground storage tanks.

(b) The department may revoke a facility compliance tag if a facility is not in compliance with the requirements needed to obtain or display the tag.

(6) The department may establish programs to certify persons who conduct inspections, testing, closure, cathodic protection, interior tank lining, corrective action, or other activities required under this chapter. Certification programs shall be designed to ensure that each certification will be effective in all jurisdictions of the state.

(7) When adopting rules under this chapter, the department shall consult with the state building code council to ensure coordination with the building and fire codes adopted under chapter 19.27 RCW.

[1998 c 155 § 2; 1989 c 346 § 3.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.040 Environmentally sensitive areas.

(1) A city, town, or county may apply to the department to have an area within its jurisdictional boundaries designated an environmentally sensitive area. A city, town, or county may submit a joint application with any other city, town, or county for joint administration under chapter 39.34 RCW of a single environmentally sensitive area located in both jurisdictions.

(2) A city, town, or county may adopt proposed ordinances or resolutions establishing requirements for underground storage tanks located within an environmentally sensitive area that are more stringent than the state-wide standards established under RCW 90.76.020. Proposed local ordinances and resolutions shall only apply to new underground storage tank installations. The local government adopting the ordinances and resolutions shall submit them to the department for approval. Disapproved ordinances and resolutions may be modified and resubmitted to the department for approval. Proposed local ordinances and resolutions become effective when approved by the department.

(3) The department shall approve or disapprove each proposed local ordinance or resolution based on the following criteria:

(a) The area to be regulated is found to be an environmentally sensitive area based on rules adopted by the department; and

(b) The proposed local regulations are reasonably consistent with previously approved local regulations for similar environmentally sensitive areas.

(4) A city, town, or county for which a proposed local ordinance or resolution establishing more stringent requirements is approved by the department may establish local tank fees that meet the requirements of RCW 90.76.090, if such fees are necessary for enhanced program administration or enforcement.

[1998 c 155 § 3; 1989 c 346 § 5.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.050 Delivery of regulated substances--Expiration of subsection.

(1) Between June 11, 1998, and December 22, 1998, persons delivering regulated substances to underground storage tanks shall not deliver to facilities that do not have an underground storage tank license. This subsection expires December 22, 1998.

(2) After December 22, 1998, persons delivering regulated substances to underground storage tanks shall not deliver to facilities that do not have a facility compliance tag displayed as required in RCW 90.76.020(5)(a).

(3) A supplier shall not refuse to deliver regulated substances to an underground storage tank regulated under this chapter on the basis of its potential to leak contents where the facility is either tagged as required in this chapter or is in compliance with federal underground storage tank regulations and any state or local regulations then in effect. This section does not apply to a supplier who does not directly transfer a regulated substance into an underground storage tank.

[1998 c 155 § 4; 1989 c 346 § 6.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.060 Investigation and access.

(1) If necessary to determine compliance with the requirements of this chapter, an authorized representative of the state engaged in compliance inspections, monitoring, and testing may, by request, require an owner or operator to submit relevant information or documents. The department may subpoena witnesses, documents, and other relevant information that the department deems necessary. In the case of any refusal to obey the subpoena, the superior court for any county in which the person is found, resides, or transacts business has jurisdiction to issue an order requiring the person to appear before the department and give testimony or produce documents. Any failure to obey the order of the court may be punished by the court as contempt.

(2) Any authorized representative of the state may require an owner or operator to conduct monitoring or testing.

(3) Upon reasonable notice, an authorized representative of the state may enter a premises or site subject to regulation under this chapter or in which records relevant to the operation of an underground storage tank system are kept. In the event of an emergency or in circumstances where notice would undermine the effectiveness of an inspection, notice is not required. The authorized representative may copy these records, obtain samples of regulated substances, and inspect or conduct monitoring or testing of an underground storage tank system.

(4) For purposes of this section, the term "authorized representative" or "authorized representative of the state" means an enforcement officer, employee, or representative of the department.

[1998 c 155 § 5; 1989 c 346 § 7.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.070 Enforcement.

The director may seek appropriate injunctive or other judicial relief by filing an action in Thurston county superior court or issue such order as the director deems appropriate to:

- (1) Enjoin any threatened or continuing violation of this chapter;
- (2) Restrain immediately and effectively a person from engaging in unauthorized activity that results in a violation of any requirement of this chapter and is endangering or causing damage to public health or the environment;
- (3) Require compliance with requests for information, access, testing, or monitoring under RCW 90.76.060; or
- (4) Assess and recover civil penalties authorized under RCW 90.76.080.

[1989 c 346 § 8.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.080 Penalties.

(1) Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, a person who fails to notify the department pursuant to tank notification requirements or who submits false information is subject to a civil penalty not to exceed five thousand dollars per violation.

(2) Except as provided in RCW 43.05.060 through 43.05.080 and 43.05.150, a person who violates this chapter is subject to a civil penalty not to exceed five thousand dollars for each tank per day of violation.

[1995 c 403 § 639; 1989 c 346 § 9.]

Notes:

Sunset Act application: See note following chapter digest.

Findings--Short title--Intent--1995 c 403: See note following RCW 34.05.328.

Part headings not law--Severability--1995 c 403: See RCW 43.05.903 and 43.05.904.

RCW 90.76.090 Annual tank fee.

(1) An annual tank fee of one hundred dollars per tank is effective from July 1, 1998, to June 30, 1999. Annually, beginning on July 1, 1999, and upon a finding by the department that a fee increase is necessary, the previous tank fee amount may be increased up to the fiscal growth factor for the next year. The fiscal growth factor is calculated by the office of financial management under RCW 43.135.025 for the upcoming biennium. The department shall use the fiscal growth factor to calculate the fee for the next year and shall publish the new fee by March 1st before the year for which the new fee is effective. The new tank fee is effective from July 1st to June 30th of every year. The tank fee shall be paid by every person who:

- (a) Owns an underground storage tank located in this state; and
- (b) Was required to provide notification to the department under the federal act.

This fee is not required of persons who have (i) permanently closed their tanks, and (ii) if required, have completed corrective action in accordance with the rules adopted under this chapter.

(2) The department may authorize the imposition of additional annual local tank fees in environmentally sensitive areas designated under RCW 90.76.040. Annual local tank fees may not exceed fifty percent of the annual state tank fee.

(3) State and local tank fees collected under this section shall be deposited in the account established under RCW 90.76.100.

(4) Other than the annual local tank fee authorized for environmentally sensitive areas, no local government may levy an annual tank fee on the ownership or operation of an underground storage tank.

[1998 c 155 § 6; 1989 c 346 § 10.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.100 Underground storage tank account.

The underground storage tank account is created in the state treasury. Money in the account may only be spent, subject to legislative appropriation, for the administration and enforcement of the underground storage tank program established under this chapter. The account shall contain:

- (1) All fees collected under RCW 90.76.090; and
- (2) All fines or penalties collected under RCW 90.76.080.

[1991 sp.s. c 13 § 72; 1989 c 346 § 11.]

Notes:

Sunset Act application: See note following chapter digest.

Effective dates--Severability--1991 sp.s. c 13: See notes following RCW 18.08.240.

RCW 90.76.110 Preemption.

(1) Except as provided in RCW 90.76.040 and subsections (2), (3), (4), and (5) of this section, the rules adopted under this chapter supersede and preempt any state or local underground storage tank law, ordinance, or resolution governing any aspect of regulation covered by the rules adopted under this chapter.

(2) Provisions of the uniform fire code adopted under chapter 19.27 RCW, which are not more stringent than, and do not directly conflict with, rules adopted under this chapter are not superseded or preempted.

(3) Local laws, ordinances, and resolutions pertaining to local authority to take immediate action in response to a release of a regulated substance are not superseded or preempted.

(4) City, town, or county underground storage tank ordinances that are more stringent than the federal regulations and the uniform codes adopted under chapter 19.27 RCW and that are in effect on November 1, 1988, are not superseded or preempted. A city, town, or county

with an ordinance that meets these criteria shall notify the department of the existence of that ordinance by July 1, 1989.

(5) Local laws, ordinances, and resolutions pertaining to permits and fees for the use of underground storage tanks in street right of ways that were in existence prior to July 1, 1990, are not superseded or preempted.

[1991 c 83 § 1; 1989 c 346 § 12.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.120 Annual report.

The department shall submit an annual report to the appropriate standing committees of the legislature for five years beginning January 1, 1990, on the implementation of the underground storage tank regulatory program, including a report on state and local tank fees. This report shall detail the number of corrective actions taken with regard to leaking underground storage tanks and their associated costs, including anticipated future cleanup costs.

[1989 c 346 § 13.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.900 Captions not law.

Section headings used in this chapter do not constitute any part of the law.

[1989 c 346 § 15.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.901 Severability--1989 c 346.

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

[1989 c 346 § 14.]

Notes:

Sunset Act application: See note following chapter digest.

RCW 90.76.902 Effective date--1989 c 346.

(1) Except as provided in subsection (2) of this section, RCW 90.76.050, 90.76.110, and 19.27.080 take effect on July 1, 1990.

(2) This section shall apply only if this act becomes effective as provided under *section 20(2) of this act.

[1989 c 346 § 18.]

Notes:

***Reviser's note:** Section 20(2) is an uncodified section that made a state reinsurance program for owners and operators of underground storage tanks a prerequisite to 1989 c 346 taking effect. 1989 c 383 created such a program.

Sunset Act application: See note following chapter digest.

Chapter 90.78 RCW
HIGHWAY-RELATED STORM WATER MANAGEMENT

Sections

90.78.005	Findings--Intent.
90.78.010	Storm water management funding and implementation program for highway and roadway-related problems.
90.78.020	Grants to implement highway and roadway-related storm water control measures--Oversight by committee.
90.78.900	Expiration of chapter.

RCW 90.78.005 Findings--Intent. (Expires July 1, 2003.)

The legislature finds that the increasing population and continued development throughout the state have increased the need for storm water control. Storm water impacts have resulted in increased public health risks related to drinking water and agricultural and seafood products; increased disruption of economic activity, transportation facilities, and other public and private land and facilities due to the lack of adequate flood control measures; adverse affects [effects] on state fish populations and watershed hydrology; and contamination of sediments.

In addition, current storm water control and management efforts related to transportation projects lack necessary coordination on a watershed, regional, and state-wide basis; have inadequate funding; and fail to maximize use of available resources.

More stringent regulatory requirements have increased the costs that state and local governments must incur to deal with significant sources of pollution such as storm water. The costs estimated to properly maintain and construct storm water facilities far exceed available revenues.

Therefore, it is the intent of the legislature to establish a program to develop a state-wide coordination mechanism for the funding of state, county, and city highway and roadway-related storm water management and control projects that will facilitate the completion of the state's most urgently needed storm water projects in the most cost-effective manner. Unexpended annual utility fee payments that are not collected by virtue of defaulting in preparing a plan must be used in the storm water grant program as defined in RCW 90.78.010 and 90.78.020.

[1999 c 242 § 1; 1996 c 285 § 2.]

Notes:

Expiration date--1999 c 242 §§ 1-3: "Sections 1 through 3 of this act expire July 1, 2003." [1999 c 242 § 5.]

RCW 90.78.010 Storm water management funding and implementation program for highway and roadway-related problems. (Expires July 1, 2003.)

The department of transportation, in cooperation with the transportation improvement board, the department of ecology, cities, towns, counties, environmental organizations, business organizations, Indian tribes, and port districts, shall develop a storm water management funding and implementation program to address state, county, and city highway and roadway-related storm water control problems. As part of the program, the department may provide grants and may rate and rank local transportation improvement projects to facilitate the construction of the highest priority stand-alone state and local storm water management retrofit projects based on cost-effectiveness and contribution toward improved water quality, mitigating the impacts of altered stream hydrology, improved salmonid habitat, and reduced flooding in a watershed.

The program shall address, but is not limited to, the following objectives: (1) Greater state-wide coordination of the construction of storm water treatment facilities; (2) encouraging multijurisdictional projects; (3) developing priorities and approaches for implementing activities within watersheds; (4) methods to enhance, preserve, and restore salmonid habitat; (5) identification and prioritization of storm water retrofit programs; (6) evaluating methods to determine cost benefits of proposed projects; (7) identifying ways to facilitate the sharing of technical resources; (8) developing methods for monitoring and evaluating activities carried out under the program; and (9) identifying potential funding sources for continuation of the program.

[1999 c 242 § 2; 1996 c 285 § 3.]

Notes:

Expiration date--1999 c 242 §§ 1-3: See note following RCW 90.78.005.

RCW 90.78.020 Grants to implement highway and roadway-related storm water control measures--Oversight by committee. (Expires July 1, 2003.)

The department of transportation may provide grants and may rate and rank local transportation improvement projects to implement state, county, and city highway and roadway-related storm water control measures. Cities, towns, counties, port districts, Indian tribes, and the department of transportation are eligible to receive grants, on a matching basis. The transportation improvement board may administer all grant programs specifically designed to assist cities, counties, and local governments with storm water mitigation associated with transportation projects. A committee consisting of two representatives each from the department of transportation, with one as chair, the department of ecology, cities, and counties, and one representative each from the transportation improvement board, the department of fish and wildlife, an environmental organization, and a business organization, shall oversee the grant program. The committee may add representatives of other agencies, organizations, or interest groups to serve as members of the committee or in an advisory capacity. In developing project criteria, the committee shall identify the most urgent state, county, and city highway and roadway-related storm water management and control problems; develop methods for applying

priorities across watersheds; give added weight to projects based on local contribution, multijurisdictional involvement, and whether the project is a priority for a local storm water utility; and determine the benefits of, and, if appropriate, provide incentives for off-site placement of storm water facilities and out-of-kind mitigation for storm water impacts.

[1999 c 242 § 3; 1996 c 285 § 4.]

Notes:

Expiration date--1999 c 242 §§ 1-3: See note following RCW 90.78.005.

RCW 90.78.900 Expiration of chapter.

This chapter expires July 1, 2003.

[1996 c 285 § 5.]

**Chapter 90.80 RCW
WATER CONSERVANCY BOARDS**

Sections

90.80.005	Findings.
90.80.010	Definitions.
90.80.020	Water conservancy boards--Creation.
90.80.030	Petition for board creation--Required information--Approval or denial--Description of training requirements.
90.80.035	Water conservancy boards for water resource inventory areas--Multicounty water conservancy boards--Petition for creation.
90.80.040	Rules--Minimum training requirements and continuing education.
90.80.050	Corporate powers--Board composition--Members' terms, expenses.
90.80.055	Additional board powers.
90.80.057	Quorum.
90.80.060	Board powers--Funding.
90.80.065	Dissolution of board.
90.80.070	Applications for water transfers--Notice--Record of decision--Review.
90.80.080	Records of decision--Transmittal to department and others--Internet posting--Review.
90.80.090	Appeals from director's decisions.
90.80.100	Damages arising from records of decisions on transfers--Immunity.
90.80.110	Approval of interties.
90.80.120	Conflicts of interest.
90.80.130	Application of open public meetings act.
90.80.135	Application of chapter 42.17 RCW.
90.80.140	Transfers approved under chapter 90.03 or 90.44 RCW not affected.
90.80.150	Reports to legislative committees.
90.80.900	Severability--1997 c 441.
90.80.901	Reports to the legislature.

RCW 90.80.005 Findings.

The legislature finds:

(1) Voluntary water right transfers can reallocate water use in a manner that will result in more efficient use of water resources;

(2) Voluntary water right transfers can help alleviate water shortages, save capital outlays, reduce development costs, and provide an incentive for investment in water conservation efforts by water right holders; and

(3) The state should expedite the administrative process for water right transfers by authorizing the establishment of water conservancy boards.

[2001 c 237 § 6; 1997 c 441 § 1.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.010 Definitions.

The following definitions apply throughout this chapter, unless the context clearly requires otherwise.

(1) "Board" means a water conservancy board created under this chapter.

(2) "Commissioner" means a member of a water conservancy board.

(3) "Department" means the department of ecology.

(4) "Director" means the director of the department of ecology.

(5) "Record of decision" means the conclusion reached by a water conservancy board regarding an application for a transfer filed with the board.

(6) "Transfer" means a transfer, change, amendment, or other alteration of a part or all of a water right authorized under RCW 90.03.380, 90.03.390, or 90.44.100.

[2001 c 237 § 7; 1997 c 441 § 2.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.020 Water conservancy boards--Creation.

(1) The county legislative authority of a county may create a water conservancy board, subject to approval by the director, for the purpose of expediting voluntary water transfers within the county.

(2) A water conservancy board may be initiated by: (a) A resolution of the county legislative authority; (b) a resolution presented to the county legislative authority calling for the creation of a board by the legislative authority of an irrigation district, public utility district that operates a public water system, a reclamation district, a city operating a public water system, or a water-sewer district that operates a public water system; (c) a resolution by the governing body of a cooperative or mutual corporation that operates a public water system serving one hundred or more accounts; (d) a petition signed by five or more water rights holders, including their addresses, who divert water for use within the county; or (e) any combination of (a) through (d) of this subsection. The resolution or petition must state the need for the board, include proposed

bylaws or rules and procedures that will govern the operation of the board, identify the geographic boundaries where there is an initial interest in transacting water sales or transfers, and describe the proposed method for funding the operation of the board.

(3) After receiving a resolution or petition to create a board, a county legislative authority shall determine its sufficiency. If the county legislative authority finds that the resolution or petition is sufficient, or if the county is initiating the creation of a board upon its own motion, it shall hold at least one public hearing on the proposed creation of the board. Notice of the hearing shall be published at least once in a newspaper of general circulation in the county not less than ten days nor more than thirty days before the date of the hearing. The notice shall describe the time, date, place, and purpose of the hearing, as well as the purpose of the board. Following the hearing, the county legislative authority may adopt a resolution approving the creation of the board if it finds that the board's creation is in the public interest.

[1997 c 441 § 3.]

RCW 90.80.030 Petition for board creation--Required information--Approval or denial--Description of training requirements.

(1) The county legislative authority shall forward a copy of the resolution or petition calling for the creation of the board, a copy of the resolution approving the creation of the board, and a summary of the public testimony presented at the public hearing to the director following the adoption of the resolution calling for the board's creation.

(2) The director shall approve or deny the creation of a board within forty-five days after the county legislative authority has submitted all information required under subsection (1) of this section. The director must determine whether the creation of the board would further the purposes of this chapter and is in the public interest. The director shall include a description of the necessary training requirements for commissioners in the notice of approval sent to the county legislative authority.

[1997 c 441 § 4.]

RCW 90.80.035 Water conservancy boards for water resource inventory areas--Multicounty water conservancy boards--Petition for creation.

(1) If a county is the only county having lands comprising a water resource inventory area as defined in chapter 173-500 WAC, the county may elect to establish a water conservancy board for the water resource inventory area, rather than for the entire county.

(2) Counties having lands within a water resource inventory area may jointly petition the department for establishment of a water conservancy board for the water resource inventory area. Counties may jointly petition the department to establish boards serving multiple counties or one or more water resource inventory areas. For any of these multicounty options, the counties must reach their joint determination on the decision to file the petition, on the proposed bylaws, and on other matters relating to the establishment and operation of the board in accordance with the provisions of this chapter and chapter 39.34 RCW, the interlocal cooperation act. Each county

must meet the requirements of RCW 90.80.020(2). The counties must jointly determine the sufficiency of a petition under RCW 90.80.020(3) and each county legislative authority must hold a hearing in its county.

(3) If establishment of a multicounty water conservancy board under any of the options provided in subsection (2) of this section is approved by the department, the counties must jointly appoint the board commissioners and jointly appoint members to fill vacancies as they occur in accordance with the provisions of this chapter and chapter 39.34 RCW.

(4) A board established for more than one county or for one or more water resource inventory areas has the same powers as other boards established under this chapter. The board has no jurisdiction outside the boundaries of the water resource inventory area or areas or the county or counties, as applicable, for which it has been established, except as provided in this chapter.

(5) The counties establishing a board for a multiple county area must designate a lead county for purposes of providing a single point of contact for communications with the department. The lead county shall forward the information required in RCW 90.80.030(1) for each county.

[2001 c 237 § 8.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.040 Rules--Minimum training requirements and continuing education.

The director of the department may, as deemed necessary by the director, adopt rules in accordance with chapter 34.05 RCW necessary to carry out this chapter, including minimum requirements for the training and continuing education of commissioners. Training courses for commissioners shall include an overview of state water law and hydrology. Prior to commissioners taking action on proposed water right transfers, the commissioners shall comply with training requirements that include state water law and hydrology.

[1997 c 441 § 5.]

RCW 90.80.050 Corporate powers--Board composition--Members' terms, expenses.

(1) A water conservancy board constitutes a public body corporate and politic and a separate unit of local government in the state. Each board shall consist of three commissioners appointed by the county legislative authority or authorities as applicable for six-year terms. The county legislative authority or authorities shall stagger the initial appointment of commissioners so that the first commissioners who are appointed shall serve terms of two, four, and six years, respectively, from the date of their appointment. The county legislative authority or authorities may appoint two additional commissioners, for a total of five. If the county or counties elect to appoint five commissioners, the initial terms of the additional commissioners shall be for three and five-year terms respectively. All vacancies shall be filled for the unexpired term.

(2) The county legislative authority or authorities shall consider, but are not limited in appointing, nominations to the board by people or entities petitioning or requesting the creation of the board. The county legislative authority or authorities shall ensure that at least one commissioner is an individual water right holder who diverts or withdraws water for use within the area served by the board. The county legislative authority or authorities must appoint one person who is not a water right holder. If the county legislative authority or authorities choose not to appoint five commissioners, and as of May 10, 2001, there is no commissioner on an existing board who is not a water right holder, the county or counties are not required to appoint a new commissioner until the first vacancy occurs. In making appointments to the board, the county legislative authority or authorities shall choose from among persons who are residents of the county or counties or a county that is contiguous to the county that the water conservancy board is to serve.

(3) No commissioner may participate in a record of decision of a board until he or she has successfully completed the necessary training required under RCW 90.80.040. Commissioners shall serve without compensation, but are entitled to reimbursement for necessary travel expenses in accordance with RCW 43.03.050 and 43.03.060 and costs incident to receiving training.

[2001 c 237 § 10; 1997 c 441 § 6.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.055 Additional board powers.

(1) Except as provided in subsection (2) of this section, a board shall operate on a countywide basis or on an areawide basis in the case of a board with jurisdiction in more than one county or water resource inventory area, and have the following powers, in addition to any other powers granted in this chapter:

(a) Except as provided in subsection (2) of this section, a board may act upon applications for the same kinds of transfers that the department itself is authorized to act upon, including an application to establish a trust water right under chapter 90.38 or 90.42 RCW. A board may not act upon an application for the type of transfer within an irrigation district as described in RCW 90.03.380(3). If a board receives an application for a transfer between two irrigation districts as described in RCW 90.03.380(2), the board must, before publication of notice of the application, receive the concurrence specified in that section.

(b) A board may act upon an application to transfer a water right claim filed under chapter 90.14 RCW. In acting upon such an application, the board must make a tentative determination as to the validity and extent of the right, if any, embodied in the claim and may only issue a record of decision regarding a transfer of such a claim to the extent it is tentatively determined to be valid. Neither the board's tentative determination, nor the director's acceptance of such a tentative determination, constitutes an adjudication of the right under RCW 90.03.110 through 90.03.240 or 90.44.220, and such a determination does not preclude or prejudice a

subsequent challenge to the validity, priority, or quantity of the right in a general adjudication under those sections.

(c) A board may establish a water right transfer information exchange through which all or part of a water right may be listed for sale or lease. The board may also accept and post notices in the exchange from persons interested in acquiring or leasing water rights from willing sellers.

(d) The director shall assign a representative of the department to provide technical assistance to each board. If requested by the board, the representative shall work with the board as it reviews applications for formal acceptance, prepares draft records of decision, and considers other technical or legal factors affecting the board's development of a final record of decision. A board may request and accept additional technical assistance from the department. A board may also request and accept assistance and support from the county government or governments of the county or counties in which it operates.

(2) The jurisdiction of a board shall not apply within the boundaries of a federal Indian reservation or to lands held in trust for an Indian band, tribe, or nation by the federal government.

[2001 c 237 § 9.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.057 Quorum.

For purposes of carrying out the official business of a board, a quorum consists of the physical presence of two of the three members of a three-member board or three of the five members of a five-member board. A board may operate with one or two vacant positions as long as it meets the quorum requirement.

[2001 c 237 § 19.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.060 Board powers--Funding.

(1) A water conservancy board may acquire, purchase, hold, lease, manage, occupy, and sell real and personal property or any interest therein, enter into and perform all necessary contracts, appoint and employ necessary agents and employees and fix their compensation, employ contractors including contracts for professional services, sue and be sued, and do any and all lawful acts required and expedient to carry out the purposes of this chapter.

(2) A board constitutes an independently funded entity, and may provide for its own funding as determined by the commissioners. The board may accept grants and may adopt fees for processing applications for transfers of water rights to fund the activities of the board. A board may not impose taxes or acquire property by the exercise of eminent domain.

[1997 c 441 § 7.]

RCW 90.80.065 Dissolution of board.

A water conservancy board may be formally dissolved by the county or jointly by the counties as applicable in which it operates by adoption of a resolution of the county legislative authority or authorities. Notice of the dissolution must be provided to the director. The department may petition the county legislative authority of the county or the lead county for a board to request that the board be dissolved for repeated statutory violations or demonstrated inability to perform the functions for which the board was created.

[2001 c 237 § 16.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.070 Applications for water transfers--Notice--Record of decision--Review.

(1) A person proposing a transfer of a water right may elect to file an application with a water conservancy board, if a board has been established for the geographic area where the water is or would be diverted, withdrawn, or used. If the person has already filed an application with the department, the person may request that the department convey the application to the conservancy board with jurisdiction and the department must promptly forward the application. A board is not required to process an application filed with the board. If a board decides that it will not process an application, it must return the application to the applicant and must inform the applicant that the application may be filed with the department. An application to the board for a transfer shall be made on a form provided by the department. A board may require an applicant to submit within a reasonable time additional information as may be required by the board in order to review and act upon the application. At a minimum, the application shall include information sufficient to establish to the board's satisfaction that a right to the quantity of water being transferred exists, and a description of any applicable limitations on the right to use water, including the point of diversion or withdrawal, place of use, source of supply, purpose of use, quantity of use permitted, time of use, period of use, and the place of storage.

(2) The applicant for any proposed water right transfer may apply to a board for a record of decision on a transfer if the water proposed to be transferred is currently diverted, withdrawn, or used within the geographic area in which the board has jurisdiction, or would be diverted, withdrawn, or used within the geographic area in which the board has jurisdiction if the transfer is approved. In the case of a proposed water right transfer in which the water is currently diverted or withdrawn or would be diverted or withdrawn outside the geographic boundaries of the county or the water resource inventory area where the use is proposed to be made, the board shall hold a public hearing in the county of the diversion or withdrawal or proposed diversion or withdrawal. The board shall provide for prominent publication of notice of the hearing in a newspaper of general circulation published in the county in which the hearing is to be held for

the purpose of affording an opportunity for interested persons to comment upon the application. If an application is for a transfer of water out of the water resource inventory area that is the source of the water, the board shall consult with the department regarding the application.

(3) After an application for a transfer is filed with the board, the board shall publish notice of the application and send notice to state agencies in accordance with the requirements of RCW 90.03.280. In addition, the board shall send notice of the application to any Indian tribe with reservation lands that would be, but for RCW 90.80.055(2), within the area in which the board has jurisdiction. The board shall also provide notice of the application to any Indian tribe that has requested that it be notified of applications. Any person may submit comments and other information to the board regarding the application. The comments and information may be submitted in writing or verbally at any public meeting of the board to discuss or decide on the application. The comments must be considered by the board in making its record of decision.

(4) If a majority of the board determines that the application is complete, and that the transfer is in accordance with RCW 90.03.380, 90.03.390, or 90.44.100, the board must issue a record of decision approving the transfer, subject to review by the director. In making its record of decision, the board must consider among other things whether the proposed transfer can be made without detriment or injury to existing water rights, including rights established for instream flows. The board must include in its record of decision any conditions that are deemed necessary for the transfer to qualify for approval under the applicable laws of the state. The basis for the record of decision of the board must be documented in a report of examination. The board's proposed approval must clearly state that the applicant is not permitted to proceed to effect the proposed transfer until a final decision is made by the director. In making its record of decision, the board must consider among other things whether the proposed transfer can be made without detriment or injury to existing water rights, including rights established for instream flows.

(5) If a majority of the board determines that the application cannot be approved under the applicable laws of the state of Washington, the board must make a record of decision denying the application together with its report of examination documenting its record of decision. The board's record of decision is subject to review by the director under RCW 90.80.080.

[2001 c 237 § 11; 1997 c 441 § 9.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.080 Records of decision--Transmittal to department and others--Internet posting--Review.

(1) The board must provide a copy of its record of decision to the applicant. The board shall submit its record of decision on the transfer application to the department for review. The board shall also submit its report of examination to the department summarizing factual findings on which the board relied in reaching its record of decision and a copy of the files and records upon which the board's record of decision is based. The board shall also promptly transmit

notice by mail to any person who objected to the transfer or who requested notice of the board's record of decision.

(2) Upon receipt of a board's record of decision, the department shall promptly post the text of the record of decision transmittal form on the department's internet site. The director shall review each record of decision made by a board for compliance with applicable state water law.

(3) Any party to a transfer, third party who alleges his or her water right will be impaired by the proposed transfer, or other person may file a letter of concern or support with the department and the department may consider the concern or support expressed in the letter. Such letters must be received by the department within thirty days of the department's receipt of the board's record of decision.

(4) The director shall review the record of decision of the board and shall affirm, reverse, or modify the action of the board within forty-five days of receipt. The forty-five day time period may be extended for an additional thirty days by the director or at the request of the board or applicant. If the director fails to act within the prescribed time period, the board's record of decision becomes the decision of the department and is appealable as provided by RCW 90.80.090. If the director acts within the prescribed time period, the director's decision to affirm, modify, or reverse is appealable as provided by RCW 90.80.090, and the director's decision to remand is appealable as provided by RCW 90.80.120(2)(b).

[2001 c 237 § 12; 1997 c 441 § 11.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.090 Appeals from director's decisions.

The decision of the director to approve or deny an action to create a board, or to approve, deny, or modify a water right transfer either by action or inaction is appealable in the same manner as other water right decisions made pursuant to chapters 90.03 and 90.44 RCW.

[2001 c 237 § 13; 1997 c 441 § 12.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.100 Damages arising from records of decisions on transfers--Immunity.

Neither the county or counties, the department, a conservancy board, or its employees, nor individual conservancy board commissioners shall be subject to any cause of action or claim for damages arising out of records of decisions on transfers made by a board under this chapter.

[2001 c 237 § 14; 1997 c 441 § 13.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.110 Approval of interties.

Nothing in this chapter eliminates or lessens the requirements necessary for the approval of interties.

[1997 c 441 § 15.]

RCW 90.80.120 Conflicts of interest.

(1) A commissioner of a water conservancy board shall not engage in any act which is in conflict with the proper discharge of the official duties of a commissioner. A commissioner is deemed to have a conflict of interest if he or she:

(a) Has an ownership interest in a water right subject to an application for approval before the board;

(b) Receives or has a financial interest in an application submitted to the board or a project, development, or venture related to the approval of the application; or

(c) Solicits, accepts, or seeks anything of economic value as a gift, gratuity, or favor from any person, firm, or corporation involved in the application.

(2) The department shall return a record of decision to a conservancy board without action where the department determines that any member of a board has violated subsection (1) of this section.

(a) If a person seeking to rely on this section to disqualify a commissioner knows of the basis for disqualification before the time the board issues a record of decision, the person must request the board to have the commissioner recuse himself or herself from further involvement in processing the application, or be barred from later raising that challenge.

(b) If the commissioner does not recuse himself or herself or if the person becomes aware of the basis for disqualification after the board issues a record of decision but within the time period under RCW 90.80.080(3) for filing objections with the department, the person must raise the challenge with the department. If the department determines that the commissioner should be disqualified under this section, the director must remand the record of decision to the board for reconsideration and resubmission of a record of decision. The disqualified commissioner shall not participate in any further board review of the application. The department's decision on whether to remand a record of decision under this section may only be appealed at the same time and in the same manner as an appeal of the department's decision to affirm, modify, or reverse the record of decision after remand.

(c) If the person becomes aware of the basis for disqualification after the time for filing objections with the department, the person may raise the challenge in an appeal of the department's final decision under RCW 90.80.090.

[2001 c 237 § 15; 1997 c 441 § 16.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.130 Application of open public meetings act.

Water conservancy board activities are subject to the open public meetings act, chapter 42.30 RCW and to chapter 42.32 RCW. This includes announcing meetings in advance.

[2001 c 237 § 17; 1997 c 441 § 17.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.135 Application of chapter 42.17 RCW.

(1) A board is subject to the requirements of chapter 42.17 RCW. Each board must establish and maintain records of its proceedings and determinations. While in the possession of the board, all such records must be made available for inspection and copies must be provided to the public on request under the provisions of chapter 42.17 RCW.

(2) Upon the conclusion of its business involving a water right transfer application, a board must promptly send the original copies of all records relating to that application to the department for recordkeeping. A board may keep a copy of the original documents. After the records are transferred to the department, the responsibility for making the records available under chapter 42.17 RCW is transferred to the department.

[2001 c 237 § 18.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.140 Transfers approved under chapter 90.03 or 90.44 RCW not affected.

Nothing in this chapter affects transfers that may be otherwise approved under chapter 90.03 or 90.44 RCW.

[2001 c 237 § 20; 1997 c 441 § 18.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.150 Reports to legislative committees.

The department shall report biennially by December 31st of each even-numbered year to the appropriate committees of the legislature on the boards formed or sought to be formed under the authority of this chapter, the transfer applications reviewed and other activities conducted by the boards, and the funding of such boards. Conservancy boards must provide information regarding their activities to the department to assist the department in preparing the report.

[2001 c 237 § 21; 1997 c 441 § 19.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.80.900 Severability--1997 c 441.

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

[1997 c 441 § 20.]

RCW 90.80.901 Reports to the legislature.

(1) By December 31, 2004, the department of ecology must report to the appropriate legislative committees the pertinent experience acquired in implementing the various components of chapter 237, Laws of 2001 that are under its jurisdiction.

(2) Beginning December 31, 2001, and ending on December 31, 2004, the department of ecology shall report to the legislature by January 1st of each year on the results of processing applications under RCW 90.03.380(5) and processing applications through water conservancy boards under chapter 90.80 RCW. In the report due on December 31, 2004, the department of ecology shall provide an evaluation and make recommendations regarding modification of any of the provisions of RCW 90.03.380(5).

(3) By October 1, 2001, the office of financial management must complete an assessment of watershed planning, including evaluation of the performance of both watershed planning units and state agencies involved in watershed planning. The office's assessment must address the progress of planning units toward completion of watershed plans and the use of funds provided by the state of Washington to planning units and state agencies for developing those plans. The assessment must include an assessment of the progress of planning units and the department of ecology in setting instream flows. The office must report the results of the assessment to the appropriate committees of the legislature, and the governor.

(4) Beginning December 31, 2001, and ending on December 31, 2004, the office of financial management shall review and report to the legislature by January 1st of each year on whether the department of ecology has adequate funding for fulfilling the department's responsibilities for processing applications through water conservancy boards under chapter 90.80 RCW.

(5) The office of financial management, in consultation with the departments of revenue, health, and ecology, must evaluate the long-term revenue impacts and the costs and benefits of the deductions and exclusions authorized by RCW 82.16.0431. The office of financial management must also evaluate the costs and benefits and revenue impacts of other potential water conservation tax incentives, including but not limited to those that may involve the sales, use, property, utility, and business and occupations taxes. The office of financial management must report its findings regarding tax incentives by December 31, 2001, to the legislature's standing committees with jurisdiction over water resources and the legislative fiscal committees.

(6) The office of financial management, in consultation with the departments of health

and ecology, must evaluate the level of water savings occurring from water suppliers' use of the tax incentive provisions in RCW 82.16.0431 and must report its findings to the legislature by December 31, 2002.

[2001 c 237 § 32.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

Chapter 90.82 RCW WATERSHED PLANNING

(Formerly: Water resource management)

Sections

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RCW 90.82.005 Purpose.

The purpose of this chapter is to develop a more thorough and cooperative method of determining what the current water resource situation is in each water resource inventory area of the state and to provide local citizens with the maximum possible input concerning their goals and objectives for water resource management and development.

It is necessary for the legislature to establish processes and policies that will result in providing state agencies with more specific guidance to manage the water resources of the state consistent with current law and direction provided by local entities and citizens through the process established in accordance with this chapter.

[1997 c 442 § 101.]

RCW 90.82.010 Finding.

The legislature finds that the local development of watershed plans for managing water resources and for protecting existing water rights is vital to both state and local interests. The local development of these plans serves vital local interests by placing it in the hands of people: Who have the greatest knowledge of both the resources and the aspirations of those who live and work in the watershed; and who have the greatest stake in the proper, long-term management of the resources. The development of such plans serves the state's vital interests by ensuring that the state's water resources are used wisely, by protecting existing water rights, by protecting instream flows for fish, and by providing for the economic well-being of the state's citizenry and communities. Therefore, the legislature believes it necessary for units of local government throughout the state to engage in the orderly development of these watershed plans.

[1997 c 442 § 102.]

RCW 90.82.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Department" means the department of ecology.

(2) "Implementing rules" for a WRIA plan are the rules needed to give force and effect to the parts of the plan that create rights or obligations for any party including a state agency or that establish water management policy.

(3) "Minimum instream flow" means a minimum flow under chapter 90.03 or 90.22 RCW or a base flow under chapter 90.54 RCW.

(4) "WRIA" means a water resource inventory area established in chapter 173-500 WAC as it existed on January 1, 1997.

(5) "Water supply utility" means a water, combined water-sewer, irrigation, reclamation, or public utility district that provides water to persons or other water users within the district or a division or unit responsible for administering a publicly governed water supply system on behalf of a county.

(6) "WRIA plan" or "plan" means the product of the planning unit including any rules adopted in conjunction with the product of the planning unit.

[1997 c 442 § 103.]

RCW 90.82.030 Principles.

In order to have the best possible program for appropriating and administering water use in the state, the legislature establishes the following principles and criteria to carry out the purpose and intent of chapter 442, Laws of 1997.

(1) All WRIA planning units established under this chapter shall develop a process to assure that water resource user interests and directly involved interest groups at the local level have the opportunity, in a fair and equitable manner, to give input and direction to the process.

(2) If a planning unit requests technical assistance from a state agency as part of its planning activities under this chapter and the assistance is with regard to a subject matter over which the agency has jurisdiction, the state agency shall provide the technical assistance to the planning unit.

(3) Plans developed under chapter 442, Laws of 1997 shall be consistent with and not duplicative of efforts already under way in a WRIA, including but not limited to watershed analysis conducted under state forest practices statutes and rules.

[1997 c 442 § 104.]

RCW 90.82.040 WRIA planning units--Watershed planning grants--Eligibility criteria--Administrative costs.

(1) Once a WRIA planning unit has been initiated under RCW 90.82.060 and a lead agency has been designated, it shall notify the department and may apply to the department for funding assistance for conducting the planning. Funds shall be provided from and to the extent of appropriations made by the legislature to the department expressly for this purpose.

(2)(a) Each planning unit that has complied with subsection (1) of this section is eligible to receive watershed planning grants in the following amounts for three phases of watershed planning:

(i) Initiating governments may apply for an initial organizing grant of up to fifty thousand dollars for a single WRIA or up to seventy-five thousand dollars for a multi-WRIA management area in accordance with RCW 90.82.060(4);

(ii)(A) A planning unit may apply for up to two hundred thousand dollars for each WRIA in the management area for conducting watershed assessments in accordance with RCW 90.82.070, except that a planning unit that chooses to conduct a detailed assessment or studies under (a)(ii)(B) of this subsection or whose initiating governments choose or have chosen to include an instream flow or water quality component in accordance with RCW 90.82.080 or 90.82.090 may apply for up to one hundred thousand additional dollars for each instream flow and up to one hundred thousand additional dollars for each water quality component included for each WRIA to conduct an assessment on that optional component and for each WRIA in which the assessments or studies under (a)(ii)(B) of this subsection are conducted.

(B) A planning unit may elect to apply for up to one hundred thousand additional dollars to conduct a detailed assessment of multipurpose water storage opportunities or for studies of specific multipurpose storage projects which opportunities or projects are consistent with and support the other elements of the planning unit's watershed plan developed under this chapter; and

(iii) A planning unit may apply for up to two hundred fifty thousand dollars for each WRIA in the management area for developing a watershed plan and making recommendations for actions by local, state, and federal agencies, tribes, private property owners, private organizations, and individual citizens, including a recommended list of strategies and projects that would further the purpose of the plan in accordance with RCW 90.82.060 through 90.82.100.

(b) A planning unit may request a different amount for phase two or phase three of watershed planning than is specified in (a) of this subsection, provided that the total amount of funds awarded do not exceed the maximum amount the planning unit is eligible for under (a) of this subsection. The department shall approve such an alternative allocation of funds if the planning unit identifies how the proposed alternative will meet the goals of this chapter and provides a proposed timeline for the completion of planning. However, the up to one hundred thousand additional dollars in funding for instream flow and water quality components and for water storage assessments or studies that a planning unit may apply for under (a)(ii)(A) of this subsection may be used only for those instream flow, water quality, and water storage purposes.

(c) By December 1, 2001, or within one year of initiating phase one of watershed planning, whichever occurs later, the initiating governments for each planning unit must inform the department whether they intend to have the planning unit establish or amend instream flows as part of its planning process. If they elect to have the planning unit establish or amend instream flows, the planning unit is eligible to receive one hundred thousand dollars for that purpose in accordance with (a)(ii) of this subsection. If the initiating governments for a planning unit elect not to establish or amend instream flows as part of the unit's planning process, the department shall retain one hundred thousand dollars to carry out an assessment to support establishment of instream flows and to establish such flows in accordance with RCW 90.54.020(3)(a) and chapter 90.22 RCW. The department shall not use these funds to amend an existing instream flow unless requested to do so by the initiating governments for a planning unit.

(d) In administering funds appropriated for supplemental funding for optional plan components under (a)(ii) of this subsection, the department shall give priority in granting the available funds to proposals for setting or amending instream flows.

(3)(a) The department shall use the eligibility criteria in this subsection (3) instead of rules, policies, or guidelines when evaluating grant applications at each stage of the grants program.

(b) In reviewing grant applications under this subsection (3), the department shall evaluate whether:

(i) The planning unit meets all of the requirements of this chapter;

(ii) The application demonstrates a need for state planning funds to accomplish the objectives of the planning process; and

(iii) The application and supporting information evidences a readiness to proceed.

(c) In ranking grant applications submitted at each stage of the grants program, the department shall give preference to applications in the following order of priority:

(i) Applications from existing planning groups that have been in existence for at least one year;

(ii) Applications that address protection and enhancement of fish habitat in watersheds that have aquatic fish species listed or proposed to be listed as endangered or threatened under the federal endangered species act, 16 U.S.C. Sec. 1531 et seq. and for which there is evidence of an inability to supply adequate water for population and economic growth from:

(A) First, multi-WRIA planning; and

- (B) Second, single WRIA planning;
- (iii) Applications that address protection and enhancement of fish habitat in watersheds or for which there is evidence of an inability to supply adequate water for population and economic growth from:
 - (A) First, multi-WRIA planning; and
 - (B) Second, single WRIA planning.
- (d) The department may not impose any local matching fund requirement as a condition for grant eligibility or as a preference for receiving a grant.
- (4) The department may retain up to one percent of funds allocated under this section to defray administrative costs.
- (5) Planning under this chapter should be completed as expeditiously as possible, with the focus being on local stakeholders cooperating to meet local needs.
- (6) Funding provided under this section shall be considered a contractual obligation against the moneys appropriated for this purpose.

[2001 c 237 § 2; 1998 c 247 § 1; 1997 c 442 § 105.]

NOTES:

Finding--Intent--2001 c 237: "The legislature is committed to meeting the needs of a growing population and a healthy economy statewide; to meeting the needs of fish and healthy watersheds statewide; and to advancing these two principles together, in increments over time.

The legislature finds that improved management of the state's water resources, clarifying the authorities, requirements, and timelines for establishing instream flows, providing timely decisions on water transfers, clarifying the authority of water conservancy boards, and enhancing the flexibility of our water management system to meet both environmental and economic goals are important steps to providing a better future for our state.

The need for these improvements is particularly urgent as we are faced with drought conditions. The failure to act now will only increase the potential negative effects on both the economy and the environment, including fisheries resources.

Deliberative action over several legislative sessions and interim periods between sessions will be required to address the long-term goal of improving the responsiveness of the state water code to meet the diverse water needs of the state's citizenry. It is the intent of the legislature to begin this work now by providing tools to enable the state to respond to imminent drought conditions and other immediate problems relating to water resources management. It is also the legislature's intent to lay the groundwork for future legislation for addressing the state's long-term water problems." [2001 c 237 § 1.]

Severability--2001 c 237: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2001 c 237 § 33.]

Effective date--2001 c 237: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 10, 2001]." [2001 c 237 § 34.]

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.82.050 Limitations on liability.

(1) This chapter shall not be construed as creating a new cause of action against the state or any county, city, town, water supply utility, conservation district, or planning unit.

(2) Notwithstanding RCW 4.92.090, 4.96.010, and 64.40.020, no claim for damages may be filed against the state or any county, city, town, water supply utility, tribal governments,

conservation district, or planning unit that or member of a planning unit who participates in a WRIA planning unit for performing responsibilities under this chapter.

[1997 c 442 § 106.]

RCW 90.82.060 Initiation of watershed planning--Scope of planning--Technical assistance from state agencies.

(1) Planning conducted under this chapter must provide for a process to allow the local citizens within a WRIA or multi-WRIA area to join together in an effort to: (a) Assess the status of the water resources of their WRIA or multi-WRIA area; and (b) determine how best to manage the water resources of the WRIA or multi-WRIA area to balance the competing resource demands for that area within the parameters under RCW 90.82.120.

(2) Watershed planning under this chapter may be initiated for a WRIA only with the concurrence of: (a) All counties within the WRIA; (b) the largest city or town within the WRIA unless the WRIA does not contain a city or town; and (c) the water supply utility obtaining the largest quantity of water from the WRIA or, for a WRIA with lands within the Columbia Basin project, the water supply utility obtaining from the Columbia Basin project the largest quantity of water for the WRIA. To apply for a grant for organizing the planning unit as provided for under RCW 90.82.040(2)(a), these entities shall designate the entity that will serve as the lead agency for the planning effort and indicate how the planning unit will be staffed.

(3) Watershed planning under this chapter may be initiated for a multi-WRIA area only with the concurrence of: (a) All counties within the multi-WRIA area; (b) the largest city or town in each WRIA unless the WRIA does not contain a city or town; and (c) the water supply utility obtaining the largest quantity of water in each WRIA.

(4) If entities in subsection (2) or (3) of this section decide jointly and unanimously to proceed, they shall invite all tribes with reservation lands within the management area.

(5) The entities in subsection (2) or (3) of this section, including the tribes if they affirmatively accept the invitation, constitute the initiating governments for the purposes of this section.

(6) The organizing grant shall be used to organize the planning unit and to determine the scope of the planning to be conducted. In determining the scope of the planning activities, consideration shall be given to all existing plans and related planning activities. The scope of planning must include water quantity elements as provided in RCW 90.82.070, and may include water quality elements as contained in RCW 90.82.090, habitat elements as contained in RCW 90.82.100, and instream flow elements as contained in RCW 90.82.080. The initiating governments shall work with state government, other local governments within the management area, and affected tribal governments, in developing a planning process. The initiating governments may hold public meetings as deemed necessary to develop a proposed scope of work and a proposed composition of the planning unit. In developing a proposed composition of the planning unit, the initiating governments shall provide for representation of a wide range of water resource interests.

(7) Each state agency with regulatory or other interests in the WRIA or multi-WRIA area

to be planned shall assist the local citizens in the planning effort to the greatest extent practicable, recognizing any fiscal limitations. In providing such technical assistance and to facilitate representation on the planning unit, state agencies may organize and agree upon their representation on the planning unit. Such technical assistance must only be at the request of and to the extent desired by the planning unit conducting such planning. The number of state agency representatives on the planning unit shall be determined by the initiating governments in consultation with the governor's office.

(8) As used in this section, "lead agency" means the entity that coordinates staff support of its own or of other local governments and receives grants for developing a watershed plan.

[2001 c 229 § 1; 1998 c 247 § 2.]

RCW 90.82.070 Water quantity component.

Watershed planning under this chapter shall address water quantity in the management area by undertaking an assessment of water supply and use in the management area and developing strategies for future use.

(1) The assessment shall include:

(a) An estimate of the surface and ground water present in the management area;

(b) An estimate of the surface and ground water available in the management area, taking into account seasonal and other variations;

(c) An estimate of the water in the management area represented by claims in the water rights claims registry, water use permits, certificated rights, existing minimum instream flow rules, federally reserved rights, and any other rights to water;

(d) An estimate of the surface and ground water actually being used in the management area;

(e) An estimate of the water needed in the future for use in the management area;

(f) An identification of the location of areas where aquifers are known to recharge surface bodies of water and areas known to provide for the recharge of aquifers from the surface; and

(g) An estimate of the surface and ground water available for further appropriation, taking into account the minimum instream flows adopted by rule or to be adopted by rule under this chapter for streams in the management area including the data necessary to evaluate necessary flows for fish.

(2) Strategies for increasing water supplies in the management area, which may include, but are not limited to, increasing water supplies through water conservation, water reuse, the use of reclaimed water, voluntary water transfers, aquifer recharge and recovery, additional water allocations, or additional water storage and water storage enhancements. The objective of these strategies is to supply water in sufficient quantities to satisfy the minimum instream flows for fish and to provide water for future out-of-stream uses for water identified in subsection (1)(e) and (g) of this section and to ensure that adequate water supplies are available for agriculture, energy production, and population and economic growth under the requirements of the state's growth management act, chapter 36.70A RCW. These strategies, in and of themselves, shall not be construed to confer new water rights. The watershed plan must address the strategies required under this subsection.

(3) The assessment may include the identification of potential site locations for water storage projects. The potential site locations may be for either large or small projects and cover the full range of possible alternatives. The possible alternatives include off-channel storage, underground storage, the enlargement or enhancement of existing storage, and on-channel storage.

[2001 2nd sp.s. c 19 § 2; 1998 c 247 § 3.]

NOTES:

Intent--2001 2nd sp.s. c 19: "The legislature recognizes the potential for additional water storage as a solution to the water supply needs of the state. Last year the legislature created a task force to examine the role of increased water storage in providing water supplies to meet the needs of fish, population growth, and economic development, and to enhance the protection of people's lives and their property and the protection of aquatic habitat through flood control facilities. One solution discussed by the task force to address the state's water supply problem is to store water when there is excess runoff and stream flow, and deliver or release it during the low flow period when it is needed. The task force discussed the need for assessments of potential site locations for water storage projects. The legislature intends this act to assist in obtaining the assessments relating to water storage." [2001 2nd sp.s. c 19 § 1.]

RCW 90.82.080 Instream flow component--Rules.

(1)(a) If the initiating governments choose, by majority vote, to include an instream flow component, it shall be accomplished in the following manner:

(i) If minimum instream flows have already been adopted by rule for a stream within the management area, unless the members of the local governments and tribes on the planning unit by a recorded unanimous vote request the department to modify those flows, the minimum instream flows shall not be modified under this chapter. If the members of local governments and tribes request the planning unit to modify instream flows and unanimous approval of the decision to modify such flow is not achieved, then the instream flows shall not be modified under this section;

(ii) If minimum stream flows have not been adopted by rule for a stream within the management area, setting the minimum instream flows shall be a collaborative effort between the department and members of the planning unit. The department must attempt to achieve consensus and approval among the members of the planning unit regarding the minimum flows to be adopted by the department. Approval is achieved if all government members and tribes that have been invited and accepted on the planning unit present for a recorded vote unanimously vote to support the proposed minimum instream flows, and all nongovernmental members of the planning unit present for the recorded vote, by a majority, vote to support the proposed minimum instream flows.

(b) The department shall undertake rule making to adopt flows under (a) of this subsection. The department may adopt the rules either by the regular rules adoption process provided in chapter 34.05 RCW, the expedited rules adoption process as set forth in *RCW 34.05.230, or through a rules adoption process that uses public hearings and notice provided by the county legislative authority to the greatest extent possible. Such rules do not constitute significant legislative rules as defined in RCW 34.05.328, and do not require the preparation of small business economic impact statements.

(c) If approval is not achieved within four years of the date the planning unit first receives funds from the department for conducting watershed assessments under RCW 90.82.040, the department may promptly initiate rule making under chapter 34.05 RCW to establish flows for those streams and shall have two additional years to establish the instream flows for those streams for which approval is not achieved.

(2)(a) Notwithstanding RCW 90.03.345, minimum instream flows set under this section for rivers or streams that do not have existing minimum instream flow levels set by rule of the department shall have a priority date of two years after funding is first received from the department under RCW 90.82.040, unless determined otherwise by a unanimous vote of the members of the planning unit but in no instance may it be later than the effective date of the rule adopting such flow.

(b) Any increase to an existing minimum instream flow set by rule of the department shall have a priority date of two years after funding is first received for planning in the WRIA or multi-WRIA area from the department under RCW 90.82.040 and the priority date of the portion of the minimum instream flow previously established by rule shall retain its priority date as established under RCW 90.03.345.

(c) Any existing minimum instream flow set by rule of the department that is reduced shall retain its original date of priority as established by RCW 90.03.345 for the revised amount of the minimum instream flow level.

(3) Before setting minimum instream flows under this section, the department shall engage in government-to-government consultation with affected tribes in the management area regarding the setting of such flows.

(4) Nothing in this chapter either: (a) Affects the department's authority to establish flow requirements or other conditions under RCW 90.48.260 or the federal clean water act (33 U.S.C. Sec. 1251 et seq.) for the licensing or relicensing of a hydroelectric power project under the federal power act (16 U.S.C. Sec. 791 et seq.); or (b) affects or impairs existing instream flow requirements and other conditions in a current license for a hydroelectric power project licensed under the federal power act.

(5) If the planning unit is unable to obtain unanimity under subsection (1) of this section, the department may adopt rules setting such flows.

[1998 c 247 § 4.]

NOTES:

***Reviser's note:** RCW 34.05.230 was amended by 2001 c 25 § 1, deleting the text that refers to expedited rules adoption. For expedited rules adoption, see RCW 34.05.353.

RCW 90.82.085 Instream flows--Assessing and setting or amending.

By October 1, 2001, the department of ecology shall complete a final nonproject environmental impact statement that evaluates stream flows to meet the alternative goals of maintaining, preserving, or enhancing instream resources and the technically defensible methodologies for determining these stream flows. Planning units and state agencies assessing and setting or amending instream flows must, as a minimum, consider the goals and

methodologies addressed in the nonproject environmental impact statement. A planning unit or state agency may assess, set, or amend instream flows in a manner that varies from the final nonproject environmental impact statement if consistent with applicable instream flow laws.

[2001 c 237 § 3.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.82.090 Water quality component.

If the initiating governments choose to include a water quality component, the watershed plan shall include the following elements:

(1) An examination based on existing studies conducted by federal, state, and local agencies of the degree to which legally established water quality standards are being met in the management area;

(2) An examination based on existing studies conducted by federal, state, and local agencies of the causes of water quality violations in the management area, including an examination of information regarding pollutants, point and nonpoint sources of pollution, and pollution-carrying capacities of water bodies in the management area. The analysis shall take into account seasonal stream flow or level variations, natural events, and pollution from natural sources that occurs independent of human activities;

(3) An examination of the legally established characteristic uses of each of the nonmarine bodies of water in the management area;

(4) An examination of any total maximum daily load established for nonmarine bodies of water in the management area, unless a total maximum daily load process has begun in the management area as of the date the watershed planning process is initiated under RCW 90.82.060;

(5) An examination of existing data related to the impact of fresh water on marine water quality;

(6) A recommended approach for implementing the total maximum daily load established for achieving compliance with water quality standards for the nonmarine bodies of water in the management area, unless a total maximum daily load process has begun in the management area as of the date the watershed planning process is initiated under RCW 90.82.060; and

(7) Recommended means of monitoring by appropriate government agencies whether actions taken to implement the approach to bring about improvements in water quality are sufficient to achieve compliance with water quality standards.

This chapter does not obligate the state to undertake analysis or to develop strategies required under the federal clean water act (33 U.S.C. Sec. 1251 et seq.). This chapter does not authorize any planning unit, lead agency, or local government to adopt water quality standards or total maximum daily loads under the federal clean water act.

[1998 c 247 § 5.]

RCW 90.82.100 Habitat component.

If the initiating governments choose to include a habitat component, the watershed plan shall be coordinated or developed to protect or enhance fish habitat in the management area. Such planning must rely on existing laws, rules, or ordinances created for the purpose of protecting, restoring, or enhancing fish habitat, including the shoreline management act, chapter 90.58 RCW, the growth management act, chapter 36.70A RCW, and the forest practices act, chapter 76.09 RCW. Planning established under this section shall be integrated with strategies developed under other processes to respond to potential and actual listings of salmon and other fish species as being threatened or endangered under the federal endangered species act, 16 U.S.C. Sec. 1531 et seq. Where habitat restoration activities are being developed under chapter 246, Laws of 1998, such activities shall be relied on as the primary nonregulatory habitat component for fish habitat under this chapter.

[1998 c 247 § 6.]

RCW 90.82.110 Identification of projects and activities.

The planning unit shall review historical data such as fish runs, weather patterns, land use patterns, seasonal flows, and geographic characteristics of the management area, and also review the planning, projects, and activities that have already been completed regarding natural resource management or enhancement in the management area and the products or status of those that have been initiated but not completed for such management in the management area, and incorporate their products as appropriate so as not to duplicate the work already performed or underway.

The planning group is encouraged to identify projects and activities that are likely to serve both short-term and long-term management goals and that warrant immediate financial assistance from the state, federal, or local government. If there are multiple projects, the planning group shall give consideration to ranking projects that have the greatest benefit and schedule those projects that should be implemented first.

[1998 c 247 § 7.]

RCW 90.82.120 Plan parameters.

(1) Watershed planning developed and approved under this chapter shall not contain provisions that: (a) Are in conflict with existing state statutes, federal laws, or tribal treaty rights; (b) impair or diminish in any manner an existing water right evidenced by a claim filed in the water rights claims registry established under chapter 90.14 RCW or a water right certificate or permit; (c) require a modification in the basic operations of a federal reclamation project with a water right the priority date of which is before June 11, 1998, or alter in any manner whatsoever the quantity of water available under the water right for the reclamation project, whether the project has or has not been completed before June 11, 1998; (d) affect or interfere with an ongoing general adjudication of water rights; (e) modify or require the modification of

any waste discharge permit issued under chapter 90.48 RCW; (f) modify or require the modification of activities or actions taken or intended to be taken under a habitat restoration work schedule developed under chapter 246, Laws of 1998; or (g) modify or require the modification of activities or actions taken to protect or enhance fish habitat if the activities or actions are: (i) Part of an approved habitat conservation plan and an incidental take permit, an incidental take statement, a management or recovery plan, or other cooperative or conservation agreement entered into with a federal or state fish and wildlife protection agency under its statutory authority for fish and wildlife protection that addresses the affected habitat; or (ii) part of a water quality program adopted by an irrigation district under chapter 87.03 RCW or a board of joint control under chapter 87.80 RCW. This subsection (1)(g) applies as long as the activities or actions continue to be taken in accordance with the plan, agreement, permit, or statement. Any assessment conducted under RCW 90.82.070, 90.82.090, or 90.82.100 shall take into consideration such activities and actions and those taken under the forest practices rules, including watershed analysis adopted under the forest practices act, chapter 76.09 RCW.

(2) Watershed planning developed and approved under this chapter shall not change existing local ordinances or existing state rules or permits, but may contain recommendations for changing such ordinances or rules.

(3) Notwithstanding any other provision of this chapter, watershed planning shall take into account forest practices rules under the forest practices act, chapter 76.09 RCW, and shall not create any obligations or restrictions on forest practices additional to or inconsistent with the forest practices act and its implementing rules, whether watershed planning is approved by the counties or the department.

[1998 c 247 § 8.]

RCW 90.82.130 Plan approval--Public notice and hearing--Revisions.

(1)(a) Upon completing its proposed watershed plan, the planning unit may approve the proposal by consensus of all of the members of the planning unit or by consensus among the members of the planning unit appointed to represent units of government and a majority vote of the nongovernmental members of the planning unit.

(b) If the proposal is approved by the planning unit, the unit shall submit the proposal to the counties with territory within the management area. If the planning unit has received funding beyond the initial organizing grant under RCW 90.82.040, such a proposal approved by the planning unit shall be submitted to the counties within four years of the date that funds beyond the initial funding are first drawn upon by the planning unit.

(c) If the watershed plan is not approved by the planning unit, the planning unit may submit the components of the plan for which agreement is achieved using the procedure under (a) of this subsection, or the planning unit may terminate the planning process.

(2)(a) The legislative authority of each of the counties with territory in the management area shall provide public notice of and conduct at least one public hearing on the proposed watershed plan submitted under this section. After the public hearings, the legislative authorities of these counties shall convene in joint session to consider the proposal. The counties may

approve or reject the proposed watershed plan for the management area, but may not amend it. Approval of such a proposal shall be made by a majority vote of the members of each of the counties with territory in the management area.

(b) If a proposed watershed plan is not approved, it shall be returned to the planning unit with recommendations for revisions. Approval of such a revised proposal by the planning unit and the counties shall be made in the same manner provided for the original watershed plan. If approval of the revised plan is not achieved, the process shall terminate.

(3) The planning unit shall not add an element to its watershed plan that creates an obligation unless each of the governments to be obligated has at least one representative on the planning unit and the respective members appointed to represent those governments agree to adding the element that creates the obligation. A member's agreeing to add an element shall be evidenced by a recorded vote of all members of the planning unit in which the members record support for adding the element. If the watershed plan is approved under subsections (1) and (2) of this section and the plan creates obligations: (a) For agencies of state government, the agencies shall adopt by rule the obligations of both state and county governments and rules implementing the state obligations, the obligations on state agencies are binding upon adoption of the obligations into rule, and the agencies shall take other actions to fulfill their obligations as soon as possible; or (b) for counties, the obligations are binding on the counties and the counties shall adopt any necessary implementing ordinances and take other actions to fulfill their obligations as soon as possible.

(4) As used in this section, "obligation" means any action required as a result of this chapter that imposes upon a tribal government, county government, or state government, either: A fiscal impact; a redeployment of resources; or a change of existing policy.

[2001 c 237 § 4; 1998 c 247 § 9.]

NOTES:

Finding--Intent--Severability--Effective date--2001 c 237: See notes following RCW 90.82.040.

Intent--2001 c 237: See note following RCW 90.66.065.

RCW 90.82.140 Use of monitoring recommendations in RCW 77.85.210.

In conducting assessments and other studies that include monitoring components or recommendations, the department and planning units shall implement the monitoring recommendations developed under RCW 77.85.210.

[2001 c 298 § 2.]

NOTES:

Finding--Intent--2001 c 298: See note following RCW 77.85.210.

RCW 90.82.900 Part headings not law--1997 c 442.

As used in this act, part headings constitute no part of the law.

[1997 c 442 § 803.]

RCW 90.82.901 Severability--1997 c 442.

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

[1997 c 442 § 805.]

RCW 90.82.902 Captions not law--1998 c 247.

As used in this act, captions constitute no part of the law.

[1998 c 247 § 15.]

**Chapter 90.84 RCW
WETLANDS MITIGATION BANKING**

Sections

90.84.005	Findings--Purpose--Intent.
90.84.010	Definitions.
90.84.020	Wetlands or wetlands banks--Authority for regulating.
90.84.030	Rules--Submission of proposed rules to legislative committees.
90.84.040	Certification of banks--Approval of use of credits by state and local governments.
90.84.050	Approval of use of credits by the department--Requirements.
90.84.060	Interpretation of chapter and rules.
90.84.070	Application to public and private mitigation banks.
90.84.900	Severability--1998 c 248.

RCW 90.84.005 Findings--Purpose--Intent.

(1) The legislature finds that wetlands mitigation banks are an important tool for providing compensatory mitigation for unavoidable impacts to wetlands. The legislature further finds that the benefits of mitigation banks include: (a) Maintenance of the ecological functioning of a watershed by consolidating compensatory mitigation into a single large parcel rather than smaller individual parcels; (b) increased potential for the establishment and long-term management of successful mitigation by bringing together financial resources, planning, and scientific expertise not practicable for many project-specific mitigation proposals; (c) increased certainty over the success of mitigation and reduction of temporal losses of wetlands since mitigation banks are typically implemented and functioning in advance of project impacts; (d) potential enhanced protection and preservation of the state's highest value and highest functioning wetlands; (e) a reduction in permit processing times and increased opportunity for more cost-effective compensatory mitigation for development projects; and (f) the ability to provide compensatory mitigation in an efficient, predictable, and economically and

environmentally responsible manner. Therefore, the legislature declares that it is the policy of the state to authorize wetland mitigation banking.

(2) The purpose of this chapter is to support the establishment of mitigation banks by: (a) Authorizing state agencies and local governments, as well as private entities, to achieve the goals of this chapter; and (b) providing a predictable, efficient, regulatory framework, including timely review of mitigation bank proposals. The legislature intends that, in the development and adoption of rules for banks, the department establish and use a collaborative process involving interested public and private entities.

[1998 c 248 § 1.]

RCW 90.84.010 Definitions.

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Banking instrument" means the documentation of agency and bank sponsor concurrence on the objectives and administration of the bank that describes in detail the physical and legal characteristics of the bank, including the service area, and how the bank will be established and operated.

(2) "Bank sponsor" means any public or private entity responsible for establishing and, in most circumstances, operating a bank.

(3) "Credit" means a unit of trade representing the increase in the ecological value of the site, as measured by acreage, functions, and/or values, or by some other assessment method.

(4) "Department" means the department of ecology.

(5) "Wetlands mitigation bank" or "bank" means a site where wetlands are restored, created, enhanced, or in exceptional circumstances, preserved expressly for the purpose of providing compensatory mitigation in advance of authorized impacts to similar resources.

(6) "Mitigation" means sequentially avoiding impacts, minimizing impacts, and compensating for remaining unavoidable impacts.

(7) "Practicable" means available and capable of being done after taking into consideration cost, existing technology, and logistics in light of overall project purposes.

(8) "Service area" means the designated geographic area in which a bank can reasonably be expected to provide appropriate compensation for unavoidable impacts to wetlands.

(9) "Unavoidable" means adverse impacts that remain after all appropriate and practicable avoidance and minimization have been achieved.

[1998 c 248 § 3.]

RCW 90.84.020 Wetlands or wetlands banks--Authority for regulating.

This chapter does not create any new authority for regulating wetlands or wetlands banks beyond what is specifically provided for in this chapter. No authority is granted to the department under this chapter to adopt rules or guidance that apply to wetland projects other than banks under this chapter.

[1998 c 248 § 2.]

RCW 90.84.030 Rules--Submission of proposed rules to legislative committees.

Subject to the requirements of this chapter, the department, through a collaborative process, shall adopt rules for:

(1) Certification, operation, and monitoring of wetlands mitigation banks. The rules shall include procedures to assure that:

(a) Priority is given to banks providing for the restoration of degraded or former wetlands;

(b) Banks involving the creation and enhancement of wetlands are certified only where there are adequate assurances of success and that the bank will result in an overall environmental benefit; and

(c) Banks involving the preservation of wetlands or associated uplands are certified only when the preservation is in conjunction with the restoration, enhancement, or creation of a wetland, or in other exceptional circumstances as determined by the department consistent with this chapter;

(2) Determination and release of credits from banks. Procedures regarding credits shall authorize the use and sale of credits to offset adverse impacts and the phased release of credits as different levels of the performance standards are met;

(3) Public involvement in the certification of banks, using existing statutory authority;

(4) Coordination of governmental agencies;

(5) Establishment of criteria for determining service areas for each bank;

(6) Performance standards; and

(7) Long-term management, financial assurances, and remediation for certified banks.

Before adopting rules under this chapter, the department shall submit the proposed rules to the appropriate standing committees of the legislature. By January 30, 1999, the department shall submit a report to the appropriate standing committees of the legislature on its progress in developing rules under this chapter.

[1998 c 248 § 4.]

RCW 90.84.040 Certification of banks--Approval of use of credits by state and local governments.

(1) The department may certify only those banks that meet the requirements of this chapter. Certification shall be accomplished through a banking instrument. The local jurisdiction in which the bank is located shall be signatory to the banking instrument.

(2) State agencies and local governments may approve use of credits from a bank for any mitigation required under a permit issued or approved by that state agency or local government to compensate for the proposed impacts of a specific public or private project.

[1998 c 248 § 5.]

RCW 90.84.050 Approval of use of credits by the department--Requirements.

Prior to authorizing use of credits from a bank as a means of mitigation under a permit issued or approved by the department, the department must assure that all appropriate and practicable steps have been undertaken to first avoid and then minimize adverse impacts to wetlands. In determining appropriate steps to avoid and minimize adverse impacts to wetlands, the department shall take into consideration the functions and values of the wetland, including fish habitat, ground water quality, and protection of adjacent properties. The department may approve use of credits from a bank when:

- (1) The credits represent the creation, restoration, or enhancement of wetlands of like kind and in close proximity when estuarine wetlands are being mitigated;
- (2) There is no practicable opportunity for on-site compensation; or
- (3) Use of credits from a bank is environmentally preferable to on-site compensation.

[1998 c 248 § 6.]

RCW 90.84.060 Interpretation of chapter and rules.

The interpretation of this chapter and rules adopted under this chapter must be consistent with applicable federal guidance for the establishment, use, and operation of wetlands mitigation banks as it existed on June 11, 1998, or such subsequent date as may be provided by the department by rule, consistent with the purposes of this chapter.

[1998 c 248 § 7.]

RCW 90.84.070 Application to public and private mitigation banks.

This chapter applies to public and private mitigation banks.

[1998 c 248 § 8.]

RCW 90.84.900 Severability--1998 c 248.

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

[1998 c 248 § 9.]

**Title 91 RCW
WATERWAYS**

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dikes, levees, embankments--Authority to construct: RCW 35.21.090.

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Counties, joint canal construction: RCW 36.64.060.

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State toll bridges, tunnels and ferries: Chapters 47.56 through 47.60 RCW.

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Chapter 91.08 RCW PUBLIC WATERWAYS

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RCW 91.08.010 Public waterways authorized.

Whenever in any county of this state the owners of lands bordering upon or accessible to any navigable water shall desire to improve their said lands, hereinafter designated as the "district," by the construction of a new public waterway, or the deepening or enlargement of an existing public waterway, for the floatage of vessels and the drainage of swamp and overflowed lands, and the proposed improvement will increase the public revenues and be of other public benefit, they may present the plan of such proposed waterway to the board of county commissioners of such county, hereinafter designated the "board," and have the same acted upon as provided in this chapter.

[1911 c 23 § 1; RRS § 9777.]

RCW 91.08.020 Accessible lands defined.

Lands shall be deemed accessible to such waterway when by reason of their nearness to the same their value will be materially increased by the construction or deepening or widening of such waterway.

[1911 c 23 § 2; RRS § 9778.]

RCW 91.08.030 Petition--By whom signed--Contents--Notice of filing--Discharge of proceedings.

The plan of such proposed waterway shall be presented to the board by a written petition of owners of lands which it is represented will be improved by the construction, deepening or widening of such waterway; and such petition shall be signed by the owners of thirty-five percent or more of the area of lands in the district, and shall be verified by one or more of the petitioners to the effect that the signatures attached are the genuine signature of the persons or corporations signing the same. Each petitioner shall add a description of the lands he owns. If petitioners are unmarried persons they shall so state. If lands are owned by married persons, husband and wife shall join in the petition. If a petitioner is a corporation, the signature shall be accompanied by a certified copy of a resolution of the board of directors or trustees of the corporation authorizing the person signing the petition for the corporation to execute it. If lands included in the petition are owned by minors, insane persons, or other persons under guardianship in this state, the petition may be signed by the guardians of such persons: PROVIDED, That the signature be accompanied by a certified copy of an order of the superior court having the guardianship of such person in charge, authorizing the guardian to sign the

petition. A petition may consist of one or more separate papers or sheets which are identified with the subject matter.

The petitioners shall file with the board, with their petition, a map of the lands in the district and a statement showing each separate ownership of lands as shown by the public records of the county, and their location in the county, with the names of the owners as shown by such records, and the location of the proposed waterway if a new waterway is to be constructed. If an existing waterway is to be deepened the map shall show its location, and if it is to be widened the map shall show its location and the extent to which it is to be widened. With the petition there shall also be presented satisfactory evidence from the real property records of the county that the petitioners are severally the owners in fee simple of their respective tracts of land, and that all taxes and assessments due thereon are paid. If it is proposed that any lands in the district shall be filled with the material dug or dredged from such waterway, the petition shall so state, and the map of the district and plan of the improvement shall show the location, depth and yardage of such fill. The petition may also fix the price per cubic yard at which such fill shall be charged to the land filled, which charge shall be added to the assessment for the improvement to be made upon such lands and be paid as a part thereof. If the price of filling is not fixed by the petition it may be fixed by the board.

At any time after the filing of such petition one or more of the petitioners may file and record in the office of the auditor of the county, notice of the pendency of the proceeding, describing the boundaries of the proposed district, and from the time of such filing all persons shall be deemed to have notice of the pendency of the proceeding and be bound thereby. Upon the hearing upon such petition, hereinafter provided, if the same be denied any person interested may file in the office of said county auditor a certified copy of the order denying the same, whereupon the auditor shall enter the discharge of the notice of the pendency of the proceeding on the margin of the record thereof. And the like discharge may be filed whenever the proceeding is terminated for any other reason.

[1911 c 23 § 3; RRS § 9779. Formerly RCW 91.08.030, 91.08.040, and 91.08.050.]

RCW 91.08.060 Cost bond filed with petition.

Said petitioners shall at the time of filing their petition with the board, file a bond executed by one or more of their number as principals, and in behalf of all, and by a surety corporation authorized to become surety upon public bonds in this state, which bond shall run to the state of Washington as obligee and be in the sum of five hundred dollars, conditioned that they will pay all costs of the proceeding in case for any reason the petition shall not be granted, or in case no fund shall thereafter be created for the payment of the expense attending said proposed waterway improvement. And said petitioners shall, from time to time as the board shall estimate and order, pay the costs and expenses of such proceeding.

[1911 c 23 § 4; RRS § 9780.]

RCW 91.08.070 Petition may be amended--Order for hearing--Notice--Record.

The petition, after the filing thereof, shall be taken up and considered by the county legislative authority at the next regular or special meeting thereof, or as soon thereafter as may be convenient, and if the petition be defective in any particular it may be amended and an adjournment of the matter may be had to permit of the amendment, for a time not exceeding thirty days. If the petition be defective and be not sufficiently amended within the adjournment taken, it shall be dismissed. But if the petition is sufficient, or if by amendment it be made sufficient, it shall be the duty of the county legislative authority to enter an order setting a time for a public hearing thereon within thirty days from the date of the order, and directing the clerk of the county legislative authority to give notice of the time and place of the hearing in the official newspaper of the county by publication therein at least once each week for three successive weeks before the time of hearing. The notice shall be addressed to the owners of lands not petitioning, as shown by the petition or as may be ascertained to be the fact, and to all other persons known and unknown having or claiming an interest in the lands in the district, and shall state the pendency of the proceeding, its object, the names of the signers of the petition, the number of acres of land they claim to own, the whole number of acres proposed to be improved, the boundaries of the lands to be included in the improvement district, and the time and place of hearing. And notice shall also be given that at the time and place named, or at such time as the same may be adjourned to, the board will consider the petition under the provisions of this chapter, and will hear all objections offered by interested parties and grant or refuse the petition as it may be advised. The clerk of the board shall keep a record of all orders, hearings and proceedings of the board in reference to the waterway district in a separate bound book, designated as the record of proceedings as to such district.

[1985 c 469 § 96; 1911 c 23 § 5; RRS § 9781.]

RCW 91.08.080 Hearing--Findings--Order.

At the time and place prescribed in the said notice any owner of land within said proposed improvement district may file with the board his written consent to the proposed improvement, and he shall then be considered as a petitioner; and if the owners of more than one half of the lands within the district, including the lands represented by the petition, shall assent to the prayer of said petition, the board shall then proceed to hear and consider any objections which may have been filed at that or any previous time, and may adjourn such hearing from day to day. If the board after full hearing on the merits of the proposed waterway shall be satisfied that the same will be of benefit to the public interests, and that private benefit will result to the lands within the district sufficient to equal the cost of the proposed improvement, they may make findings accordingly and declare their intention to establish the waterway district under the name of the ". . . . Waterway District" and make the improvement as prayed for; but if the owners of less than one half of the lands in the district shall assent to the creation thereof and the making of the proposed improvement, the board shall deny the petition and the proceeding shall be dismissed.

[1911 c 23 § 6; RRS § 9782.]

RCW 91.08.090 Board's powers and duties--In general--County immune from expense.

Upon the entry of an order creating such waterway district by the board, it shall have power to perform all the duties and exercise all of the authority conferred upon it by this chapter, and shall have the right to sue and be sued in all matters pertaining to such district as the representative thereof, in the same manner and to the same extent as in all other county affairs. But such district shall bear all the expenses of such action on the part of the board, and the county shall be at no expense or charge therefor.

[1911 c 23 § 7; RRS § 9783.]

RCW 91.08.100 Board's powers and duties--Right of eminent domain.

Said board shall have the right of eminent domain for the acquisition of lands necessary to the construction or widening of the proposed waterway, and may cause all necessary lands to be condemned and appropriated or damaged for the use of said waterway, and make just compensation therefor. The private property of the state, the county, and other public or quasi-public corporations (except incorporated cities and towns), and of private corporations, shall be subject to the same rights of eminent domain at the suit of said board as the property of private individuals.

[1911 c 23 § 8; RRS § 9784.]

RCW 91.08.110 Bridging part of cost.

Whenever in aid of the construction or widening of any such waterway it shall be necessary to cross or disturb any existing public highway or railroad, the cost of bridging the waterway or otherwise substantially continuing the highway or railroad may be ascertained and paid as a part of the cost of the improvement if such cost is not otherwise provided for.

[1911 c 23 § 9; RRS § 9785.]

RCW 91.08.120 Eminent domain--Order to acquire or condemn property.

Whenever the said board shall desire to condemn and acquire land, or damage lands or property for any purpose authorized by this chapter, said board shall make an order therefor wherein it shall be provided that such land or damages shall be paid for wholly by special assessment upon the property within said waterway district, and the proceeding thereafter shall be as herein specified.

[1911 c 23 § 10; RRS § 9786.]

RCW 91.08.130 Eminent domain--Petition to condemn.

The board shall file a petition, verified by its chairman and signed by the prosecuting attorney, in the superior court of the county, praying that the property described may be taken or damaged for the purpose specified and that compensation therefor be ascertained by a jury or by the court in case a jury be waived. Such petition shall allege the creation of the waterway district and contain a copy of the order directing the proceeding, a reasonably accurate description of the lots or parcels of land or other property which will be taken or damaged, and the names of the owners and occupants of said lands and of said persons having any interest therein so far as known to the said board, or as appears from the records in the office of the county auditor.

[1911 c 23 § 11; RRS § 9787.]

RCW 91.08.140 Eminent domain--Summons.

Upon the filing of the petition aforesaid a summons returnable as summons in other civil actions, shall be issued and served upon the persons made parties defendant, together with a copy of the petition, as in other civil actions; and in case any of the defendants are unknown or reside out of the state, a summons for publication shall issue and publication be made and return and proof thereof be made in the same manner as is or shall be provided by the laws of the state for service upon nonresident or unknown defendants in other civil actions. Notice so given by publication shall be sufficient to authorize the court to hear and determine the suit as though all parties had been sued by their proper names and had been personally served.

[1911 c 23 § 12; RRS § 9788.]

Notes:

Civil procedure--Commencement of actions: Chapter 4.28 RCW.

RCW 91.08.150 Eminent domain--Service in case of public lands--Legal counsel.

In case the land or other property sought to be taken or damaged is state land, the summons and copy of petition shall be served upon the commissioner of public lands; if it is county land it shall be served upon the county auditor, and if school land, upon the county auditor and the chairman of the board of directors of the school district. Service upon other parties defendant, public or private, shall be made in the same manner as is or shall be provided by law for service of summons in other civil actions. If the state is made a defendant the attorney general shall represent it. If the county is a defendant the court shall appoint an attorney to represent it at all stages of the proceedings, and may allow him compensation for his services as costs of the proceeding.

[1911 c 23 § 13; RRS § 9789.]

Notes:

Civil procedure--Commencement of actions: Chapter 4.28 RCW.

Department of natural resources to exercise certain powers and duties--Commissioner of public lands: RCW 43.30.130.

Eminent domain where state land is involved: RCW 8.28.010.

Public lands treated as private lands: RCW 91.08.570.

RCW 91.08.160 Eminent domain--Finding of public use--Jury--Dismissal.

Upon the return of said summons, or as soon thereafter as the business of the court will permit, the said court shall proceed to the hearing of such petition and shall adjudicate whether the proposed condemnation is for a public use, and if its judgment is that the proposed use is public, it shall empanel a jury to ascertain the just compensation to be paid for the lands or property taken or damaged, unless a jury be waived; but if any defendant or party in interest shall demand, and the court shall deem it proper, separate juries may be empanelled as to the separate compensation or damages to be paid to any one or more of such defendants or parties in interest. Should the court determine that the proposed use is not public, it shall dismiss the proceeding.

[1911 c 23 § 14; RRS § 9790.]

RCW 91.08.170 Eminent domain--New parties may be admitted.

The jury or court shall also ascertain the just compensation to be paid to any person found to have an interest in any lot or parcel of land or property which may be taken or damaged for such improvement, whether or not such person's name or such lot or parcel of land or other property is mentioned or described in said petition: PROVIDED, That such person shall first be admitted as a party defendant to such suit by such court and shall file a statement of his interest in, and a description of, the lot or parcel of land or other property in respect to which he claims compensation.

[1911 c 23 § 15; RRS § 9791.]

Notes:

Procedure after findings: RCW 91.08.210.

Substitute defendant: RCW 91.08.220.

RCW 91.08.180 Eminent domain--Jury may view property.

The court may upon motion of the petitioners, or of any defendant, direct that the jury under the charge of an officer of the court and accompanied by such person or persons as may be appointed by the court to point out the property sought to be taken or damaged, shall view the lands or property taken or damaged for the proposed improvement.

[1911 c 23 § 16; RRS § 9792.]

RCW 91.08.190 Eminent domain--Measure of damage to buildings.

If there be any building standing in whole or in part upon any land to be taken, the jury or court shall add to the finding of the value of the land taken, the value or damage to such building as the case may require. If the entire building is taken, or if it is damaged so that it cannot be readjusted to premises of the owner, then the measure of damages shall include the fair market

value of the building. If part of the building is taken, or it is damaged but can be readjusted or replaced on premises of the owner, then the measure of damages shall be the cost of readjusting or moving the building or part thereof left, together with the depreciation in the market value of said building by reason of said readjustment or moving.

[1911 c 23 § 17; RRS § 9793.]

RCW 91.08.200 Eminent domain--Findings as interests appear--Interpleader.

If the land and buildings belong to different parties, or if the title to the property be divided into different interests by lease or otherwise, the damage done to each of such parties or interests may be separately found by the jury or court on the written request of any party. And in making such findings the jury or court shall first find and set forth the total amount of the damage to said lands and buildings and all premises therein, estimating the same as an entire estate and as if the same were the sole property of one owner in fee simple; and they shall then apportion the damages so found among the several parties entitled to the same in proportion to their several interests and claims. But no delay in ascertaining the amount of compensation shall be occasioned by any doubt or contest which may arise as to the ownership of the property or any part thereof, or as to the extent of the interest of any defendant in the property to be taken or damaged, but in such case the jury or court shall ascertain the entire compensation or damage that should be paid for the property and the court may thereafter require adverse claimants to interplead so as to fully determine their rights and interests in the compensation so ascertained, and may make such order as may be necessary in regard to the deposit or payment of such compensation and the division thereof.

[1911 c 23 § 18; RRS § 9794.]

RCW 91.08.210 Eminent domain--Procedure after findings.

Upon the filing of the findings of the jury or court, the proceedings of the court regarding new trial and the entry of judgment thereon, shall be the same as in other civil actions, and the judgment shall be such as the nature of the case may require. The final judgment of the court shall be that the lands and property taken and damaged shall, upon payment of the sums awarded, vest in the county as and for a public waterway. The court shall continue or adjourn the case from time to time as to all defendants named in such petition who shall not have been served with process or brought in by publication, and new summons may issue or new publication be made at any time, and upon such defendants being brought in the court may empanel a jury to ascertain the compensation so to be made to such defendants for property taken or damaged, or may proceed without a jury if none be demanded, and like proceedings shall be had for such purpose as are herein provided.

[1911 c 23 § 19; RRS § 9795.]

Notes:

Civil procedure

judgments: Chapters 4.56 through 4.64, 4.72 RCW.
new parties may be admitted: RCW 91.08.170.
new trials: Chapter 4.76 RCW.

RCW 91.08.220 Eminent domain--Substitution of new owner as defendant.

The court shall have power at any time, upon proof that any defendant who has not been served with process has ceased to be an owner since the filing of such petition, to substitute the new owner as a defendant, and after due service of the summons and petition upon him proceed as though he had been a party in the first instance; and the court may upon any finding of the jury, or at any time during the course of the proceedings, enter every such order, rule, judgment or decree as the nature of the case may require.

[1911 c 23 § 20; RRS § 9796.]

Notes:

New parties may be admitted: RCW 91.08.170.
Procedure after findings: RCW 91.08.210.

RCW 91.08.230 Eminent domain--Guardian ad litem.

When it shall appear from said petition or otherwise, at any time during the proceedings upon such petition, that any infant, insane or distracted person is interested in any property that is to be taken or damaged, the court shall appoint a guardian ad litem for such infant or insane or distracted person to appear and defend for him, her or them; and the court shall make such order or decree as it shall deem proper to protect and secure the interest of such infant or insane or distracted person in such property, or the compensation which shall be awarded therefor.

[1911 c 23 § 21; RRS § 9797.]

RCW 91.08.240 Eminent domain--Damage irrespective of benefits.

The compensation to be ascertained by the jury or court shall be irrespective of any benefit from the improvement proposed, and the finding shall state separately the value of land taken from any tract and the damage, if any, to remaining land by reason of the severance.

[1911 c 23 § 22; RRS § 9798.]

RCW 91.08.250 Eminent domain--Finality of judgment--Appellate review--Waiver of review.

Any final judgment rendered by said court upon the findings of the court or a jury, shall be the lawful and sufficient condemnation of the land or property to be taken, or of the right to damage the same in the manner proposed, upon the payment of the amount of such findings and all costs which shall be taxed as in other civil cases: PROVIDED, That in case any defendant recovers no award, no costs shall be taxed. Such judgment shall be final and conclusive as to the

damages caused by such improvement, unless appellate review is sought, and no review shall delay proceedings under the order of said board if it shall pay into court for the owners and parties interested, as directed by the court, the amount of the judgment and costs; but such board after making such payment into court shall be liable to such owner or owners, or parties interested, for the payment of any further compensation which may at any time be finally awarded to such parties seeking review in said proceeding, and his or her costs, and shall pay the same on the rendition of judgment therefor and abide any rule or order of the court in relation to the matter in controversy. In case of review by the supreme court or the court of appeals of the state, the money so paid into the superior court by the board, as aforesaid, shall remain in the custody of said superior court until the final determination of the proceedings. If the owner of the land, real estate, premises, or other property, accepts the sum awarded by the jury or the court, he shall be deemed thereby to have waived conclusively appellate review and final judgment may be rendered in the superior court as in other cases.

[1988 c 202 § 94; 1971 c 81 § 180; 1911 c 23 § 23; RRS § 9799.]

Notes:

Rules of court: *Cf. RAP 2.5(b).*

Severability--1988 c 202: See note following RCW 2.24.050.

Appellate review: RCW 91.08.580.

Civil procedure--Costs: Chapter 4.84 RCW.

RCW 91.08.260 Eminent domain--Decree of appropriation.

The court upon proof that the judgment, together with costs, has been paid to the person entitled thereto, or has been paid into court, shall enter an order that the board shall have the right at any time thereafter to take possession of or damage the property in respect to which such compensation shall have been so made or paid into court as aforesaid, and thereupon the title to any property so taken shall be vested in fee simple in the public as a water highway.

[1911 c 23 § 24; RRS § 9800.]

RCW 91.08.270 Assessment procedure--Petition--Assessment commissioners.

Said board shall, upon the entry of the condemnation judgment, file in the same proceeding a supplementary petition, praying the court that an assessment be made upon the lands in the district for the purpose of raising an amount necessary to pay the compensation and damages awarded for the property taken or damaged, with costs of the proceedings, and for the estimated cost of the proposed improvement; and the court shall thereupon appoint three competent disinterested persons as commissioners to make such assessment. Said commissioners shall include in such assessment the compensation and damages awarded for the property taken or damaged, with legal interest from the date of entry of the judgment, and with all costs and expenses of the proceedings incurred to the time of their appointment, or to the time when said proceedings was referred to them, together with the probable further costs and expenses of the proceeding, including therein the estimated cost of making and collecting such assessment. The

petitioners for the improvement shall be entitled to have included in the costs of the proceeding, and repaid to them, such reasonable sums as they may have expended in preparing the maps and plans of the improvement and procuring the names of landowners for filing with the petition. Such expenditures to be approved and allowed by the court.

[1911 c 23 § 25; RRS § 9801.]

Notes:

Invalidity of assessments--Reassessment: RCW 91.08.520.

Public lands treated as private lands--Assessment of: RCW 91.08.575.

RCW 91.08.280 Assessment procedure--Oath and compensation of commissioners.

Said commissioners, before entering upon their duties, shall take and subscribe an oath that they will faithfully perform the duties of the office to which they are appointed, and will to the best of their abilities make true and impartial assessments according to the law. Every commissioner shall receive compensation at the rate of five dollars per day for each day actually spent in making the assessment herein provided for, upon his filing in the proceeding a verified statement showing the number of days he has actually spent therein; and upon the approval of said statement by the judge of the court in which the proceeding is pending, the board shall issue a warrant in the amount so approved, upon the special fund created to pay the awards and costs of said proceeding; and the fees of such commissioners so paid, and all expenses returned by them and allowed by the court shall be included in the cost and expense of such proceeding.

[1911 c 23 § 26; RRS § 9802.]

RCW 91.08.290 Assessment procedure--Apportionment of assessment.

It shall be the duty of such commissioners to examine the lands in the district and to apportion and assess the amount of the judgment, interest and costs as hereinbefore defined, of the condemnation proceeding, and of the estimated cost of the proposed improvement, and of the price of any fill made with material dug or dredged from such waterway, upon the several lots, blocks, tracts and parcels of land in said district, in the proportion in which they will be severally benefited; which assessment shall be a proportionate charge upon each square foot of land contained in each separate lot, block, tract or parcel of land.

[1911 c 23 § 27; RRS § 9803.]

RCW 91.08.300 Assessment procedure--Assessment roll.

The commissioners shall make or cause to be made an assessment roll in which shall appear the names of the owners, so far as known, a description of each lot, block, tract or parcel of land or other property, and the amounts assessed thereon as special benefits thereto, specifying separately the benefits from the opening of the waterway, for construction, and for fill if any, and certify such assessment roll to the court before which said proceeding is pending,

within sixty days after the date of the order referring said proceeding to them, or within such extension of said period as shall be allowed by the court. In determining the benefit to be assessed upon any lot or parcel of land for the opening of the waterway, the commissioners shall ascertain from the finding of the court or jury whether or not it is remaining land after the severance of land taken from an original lot or parcel for right-of-way of such proposed waterway, and the damage awarded to such remaining land, if any, allowed by reason of the severance; and for such opening shall assess as benefits to such remaining land only the excess of the benefit accruing thereto over the damage awarded by the finding.

[1911 c 23 § 28; RRS § 9804.]

RCW 91.08.310 Assessment procedure--Order for hearing on roll--Notice.

Upon its completion the commissioners shall return their assessment roll into court, and thereupon the court shall make an order setting a time for the hearing thereon before the court, which day shall be at least thirty days after the entry of the order. The commissioners shall give notice of the assessment and of the day fixed by the court for the hearing thereon in the following manner:

(1) They shall at least twenty days prior to the date fixed for the hearing on the roll, mail to each owner of the property assessed, whose name and address is known to them, a notice substantially in the following form:

"(Title of cause.) To: Pursuant to an order of the superior court of the State of Washington, in and for the county of there will be a hearing in the above entitled cause on at upon the assessment roll prepared by the commissioners heretofore appointed by the court to assess the property specially benefited by the (here describe nature of improvement); and you are hereby required if you desire to make any objection to the assessment roll, to file your objections to the same before the date herein fixed for the hearing upon the roll, a description of your property and the amount assessed against it for the aforesaid improvement is as follows: (Description of property and amount assessed against it.)

.....
.....
.....
Commissioners."

(2) They shall cause at least twenty days' notice to be given of the hearing by publishing the same at least once a week for two successive weeks in the official county newspaper. The notice so required to be published may be substantially as follows:

"(Title of cause.) Special Assessment Notice. Notice is hereby given to all persons interested, that an assessment roll has been filed in the above entitled cause providing for the assessment upon the property benefited of the cost of (here insert brief description of improvement) and that the roll has been set down for hearing on the . . . day of at

The boundaries of the assessment district are substantially as follows: (here insert an approximate description of the assessment district.) All persons desiring to object to the assessment roll are required to file their objections before said date fixed for the hearing upon the roll, and appear on the day fixed for hearing before the court.

.....
.....
.....
Commissioners."

[1985 c 469 § 97; 1911 c 23 § 29; RRS § 9805.]

RCW 91.08.320 Assessment procedure--Proof of service of notice.

On or before the day fixed for the hearing, the affidavit of one or more of the commissioners shall be filed in said court showing the mailing of the notices above prescribed, and an affidavit of the publisher of the newspaper showing the publication of notice, with a copy of the published notice attached, which affidavit shall be received as prima facie proof of the giving of notice as herein required.

[1911 c 23 § 30; RRS § 9806.]

RCW 91.08.330 Assessment procedure--Cause may be continued.

If twenty days shall not have elapsed between the first publication of such notice and the day set for hearing, the hearing shall be continued until such time as the court shall order. The court shall retain full jurisdiction of the matter until final judgment on the assessments, and if the notice given shall prove invalid or insufficient the court shall order new notice to be given.

[1911 c 23 § 31; RRS § 9807.]

RCW 91.08.340 Assessment procedure--Hearing--Findings--Judgment.

Any person interested in any property assessed and desiring to object to the assessment thereon, shall file his objections to such report at any time before the day set for hearing said roll, and serve a copy thereof upon the prosecuting attorney. As to all property to the assessment upon which no objections are filed and served, as herein provided, default may be entered and the assessment confirmed by the court. On the hearing of objections the report of the commissioners shall be competent evidence to support the assessment, but either party may introduce such other evidence as may tend to establish the right of the matter. The hearing shall be conducted as in other cases at law tried by the court without a jury; and if it shall appear that the property of the objector is assessed more or less than it will be benefited, or more or less than its proportionate share of the cost of the condemnation and improvement, the court shall so find, and it shall also find the amount in which said property ought to be assessed and correct the assessment accordingly. Judgment shall be entered confirming the assessment roll as originally filed or as

corrected, as the case may require.

[1911 c 23 § 32; RRS § 9808.]

Notes:

Civil procedure: Title 4 RCW.

RCW 91.08.350 Assessment procedure--Roll may be recast--New commissioners.

The court before which any such proceeding may be pending shall have authority at any time before final judgment to modify, alter, change, annul or confirm any assessment roll returned as aforesaid, or cause any such assessment roll to be recast by the same commissioners whenever it shall be necessary for the obtainment of justice; or it may appoint other commissioners in the place of all or any of the commissioners first appointed for the purpose of making such assessment or modifying, altering, changing or recasting the same, and may take all such proceedings and make all such orders as may be necessary to make a true and just assessment of the cost of such condemnation and improvement according to the principals of this chapter, and may from time to time, as may be necessary, continue the proceeding for that purpose as to the whole or any part of the premises.

[1911 c 23 § 33; RRS § 9809.]

Notes:

Invalidity of assessments--Reassessment: RCW 91.08.520.

RCW 91.08.360 Assessment procedure--Judgment separate as to each tract--Effect of appeal.

The judgment of the court confirming the assessment roll shall have the effect of a separate judgment as to each tract or parcel of land or other property assessed, and any appeal from such judgment shall not invalidate or delay the judgment except as to the property concerning which the appeal is taken. Such judgment shall be a proportionate lien upon each square foot of the property assessed from the date of entry until payment shall be made.

[1911 c 23 § 34; RRS § 9810.]

Notes:

Appellate review: RCW 91.08.580.

RCW 91.08.370 Assessment procedure--Roll certified to treasurer--Interest on assessment upon appeal.

The clerk of the court in which such judgment is rendered shall certify a copy of the assessment roll as confirmed, and of the judgment confirming the same, to the treasurer of the county, or if there has been an appeal taken from any part of such judgment, then he shall certify such part of the roll and judgment as is not included in such appeal, and the remainder when final judgment is entered: PROVIDED, That if upon such appeal the judgment of the superior

court shall be affirmed, the assessments on such property as to which appeal has been taken shall bear interest at the same rate and from the same date which other assessments not paid within the time hereafter provided shall bear. Such copy of the assessment roll shall be sufficient warrant to the county treasurer to collect the assessments therein specified in the manner hereinafter provided.

[1911 c 23 § 35; RRS § 9811.]

RCW 91.08.380 Assessment procedure--Notice of filing roll.

The treasurer receiving such certified copy of the assessment roll and judgment shall immediately give notice thereof by publishing such notice at least once in the official newspaper or newspapers of such county, if such newspaper or newspapers there be; and if there be no such official newspaper, then by publishing such notice in some newspaper of general circulation in the county. Such notice may be in substantially the following form:

"SPECIAL ASSESSMENT NOTICE.

Public notice is hereby given that the superior court of county, State of Washington, has rendered judgment for a special assessment upon property benefited by the following improvement (here insert the character and location of the improvement in general terms) as will more fully appear from the certified copy of the assessment roll on file in my office, and that the undersigned is authorized to collect such assessments. All persons interested are hereby notified that they can pay the amounts assessed, or any part thereof, without interest, at my office (here insert location of office) within sixty days from the date hereof.

Dated this day of A.D. 19. . .

.....
Treasurer of
county, Washington."

[1911 c 23 § 36; RRS § 9812.]

RCW 91.08.390 Payment of assessment--Alternate methods.

The owner of any land charged with an assessment under this chapter, may discharge the same from all liability for the cost of such condemnation and improvement by paying the entire assessment charged against his land, without interest, within the time fixed by the notice of the county treasurer for the payment thereof; or within said time he may pay a part of such assessment and allow the remainder to continue as an assessment upon his land to be collected and paid as hereinafter provided; or within said time he may pay the entire assessment per square foot upon any part of his land, providing that he shall when paying such partial assessment give

to the treasurer a description of the tract paid for.

[1911 c 23 § 37; RRS § 9813.]

Notes:

Payment of assessments by satisfying judgment: RCW 91.08.590.

RCW 91.08.400 Payment of assessment--Record of payment without interest.

When any assessment shall be paid either in full or in part only, within the time for payment without interest fixed by his notice, the treasurer shall note the fact of such payment opposite the assessment.

[1911 c 23 § 38; RRS § 9814.]

RCW 91.08.410 Payment of assessment--Installments--Collection.

Immediately after the expiration of the time fixed by his notice for payment of assessments without interest, the treasurer shall divide the several assessments which remain unpaid in whole or in part into ten equal amounts or installments, as near as may be, without fractional cents, and enter said installments upon the roll opposite the several assessments, numbering the same from one to ten successively. And thereafter said treasurer shall annually for ten years, before the time fixed by law for the collection of state and county taxes, add one of the said assessment installments with interest for one year from the expiration of the time for payment without interest, or of the anniversary thereof, at a rate determined by the board on the entire unpaid assessment, to the tax levied upon the property assessed, where said tax appears upon the county tax roll, and collect said installment and interest, without reduction of percentage for prepayment, at the same time and in the same manner as state and county taxes are collected. And after delinquency said installments and interest shall be subject to the same charges for increased interest and penalties as are other delinquent taxes. But no tax sale of lands assessed under this chapter shall discharge the same from the lien of any unpaid installments of the assessment against it until all installments and interest are fully paid.

[1981 c 156 § 34; 1911 c 23 § 39; RRS § 9815.]

Notes:

Collection of taxes: Chapter 84.56 RCW.

RCW 91.08.420 Payment of assessment--Record of installment payments.

As each assessment installment is paid the treasurer shall note the payment thereof in the proper place upon the assessment roll.

[1911 c 23 § 40; RRS § 9816.]

RCW 91.08.430 Payment of assessment--Payment in full or in

part--Interest--Segregation.

The owner of any lands assessed under this chapter may at any time after the time fixed by the treasurer's notice for payment without interest, discharge his lands from the unpaid assessment by paying the principal of all installments unpaid with interest thereon at a rate determined by the board to the next anniversary of the time fixed as aforesaid; or he may pay one or more installments, with like interest, beginning with installment number ten and continuing in the inverse numerical order of installments. The successor in title to any part of his lands may have the proportionate assessment segregated on the roll and charged to such part upon his producing to the treasurer his recorded deed to such part.

[1981 c 156 § 35; 1911 c 23 § 41; RRS § 9817.]

RCW 91.08.440 Payment of assessment--Interest on last installment.

The last installment of any assessment paid shall include interest thereon at a rate determined by the board to the actual date of payment.

[1981 c 156 § 36; 1911 c 23 § 42; RRS § 9818.]

RCW 91.08.450 Payment of assessment--Land taken for public use.

Should any of the lands assessed under this chapter be taken for or dedicated to public use, for highway or any other public purpose, before the taking or dedication shall be complete or take effect there shall be paid to the county treasurer a sum equal to the principal of the unpaid assessment upon said land at its proportionate rate per square foot, with interest thereon for one year at a rate determined by the board; and the treasurer shall credit the principal sum paid to the unpaid installments upon the tract as originally assessed.

[1981 c 156 § 38; 1911 c 23 § 43; RRS § 9819.]

RCW 91.08.460 Payment of assessment--Treasurer's report.

Immediately after expiration of the time fixed by the treasurer for the payment of assessments levied under this chapter, he shall report to the board in writing the sum collected by him and in his hands to the credit of the assessment roll; and thereafter and on or before the first days of January and July in each year he shall make written reports to said board of the sums collected by him upon said roll, stating in detail the amount of principal, interest and penalty so collected, the amount of principal remaining uncollected, and also, in detail, the principal and interest paid out by him under authority of the board, and the balance in his hands to the credit of the roll.

[1911 c 23 § 44; RRS § 9820.]

RCW 91.08.465 Bonds--Authorized--Purposes for issuance.

Should the owners of any lands assessed to pay for an improvement contemplated by this chapter, fail to pay the assessments thereon in full on or before the day fixed by the treasurer's notice as the time for payment without interest, the board shall provide and issue bonds of the district to the total amount of the unpaid assessments, which bonds may either be issued to persons contracting to perform the work of making the improvement, or exchange with them for warrants; or be issued in exchange for work or materials; or they may be sold outright as hereinafter provided. Such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 265; 1911 c 23 § 45; RRS § 9821. Formerly RCW 91.08.470, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 91.08.480 Bonds--Terms, form, interest, execution.

(1) Such bonds shall be issued pursuant to an order made by the board and by their terms shall be made payable on or before a date not to exceed ten years from and after the date of their issue, which latter date shall also be fixed by such order. They shall bear interest at the rate or rates as authorized by the board, which interest shall be payable semiannually at periods named; shall be of such denomination as shall be provided in the order directing the issue, but not less than one hundred dollars nor more than one thousand dollars; shall be numbered from one upward consecutively and each bond shall be signed by the president of the board and attested by its clerk: PROVIDED, HOWEVER, That any coupons may, in lieu of being so signed, have printed thereon facsimile signatures of said officers. Each bond shall in the body thereof refer to the improvement to pay for which the same is issued; shall provide that the principal sum therein named and the interest thereon shall be payable out of the fund created for the payment of the cost and expense of said improvement, and not otherwise; and shall not be issued in an amount which, together with the assessments already paid, will exceed the cost and expense of the said condemnation and improvement. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 266; 1970 ex.s. c 56 § 105; 1969 ex.s. c 232 § 48; 1911 c 23 § 46; RRS § 9822.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

Purpose--1970 ex.s. c 56: See note following RCW 39.52.020.

Validation--Saving--Severability--1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 91.08.485 Bonds--Sale or exchange for par value.

(1) Said bonds, whether sold or exchanged, shall be disposed of for not less than their par value and accrued interest.

(2) Notwithstanding subsection (1) of this section, such bonds may be sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 267; 1911 c 23 § 47; RRS § 9823. Formerly RCW 91.08.470, part.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 91.08.490 Bonds--Sale of.

(1) Before making any sale of such bonds the board shall advertise the sale and invite sealed bids therefor, by publication in the county official newspaper at least once, and in such other manner as it sees fit, for a period of thirty days. At the time and place fixed for receiving bids the board shall open all bids presented and may either award the bonds to the highest bidder or reject all bids. Delivery of the bonds and payment therefor may be as required by the board. The purchaser of any such bonds shall pay the money due therefor to the county treasurer, who shall place it in the district fund.

(2) Notwithstanding subsection (1) of this section, such bonds may be sold in accordance with chapter 39.46 RCW.

[1983 c 167 § 268; 1911 c 23 § 48; RRS § 9824.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 91.08.500 Bonds--Payment.

The treasurer shall pay the interest on the bonds authorized to be issued by this chapter, on presentation of matured coupons therefor, out of the funds of the district in his hands. Whenever there shall be sufficient money in any such fund (not less than one thousand dollars) over and above sufficient for the payment of matured interest on all outstanding bonds, to pay the principal of one or more bonds, the treasurer shall call in and pay the bonds in their numerical order: PROVIDED, That the call for bonds shall be made by publication in the official newspaper of the county within five days after the semiannual interest period, and shall state that bonds numbered (giving the serial numbers of the bonds called) will be paid on presentation; and that after a date named, not more than fifteen days thereafter, interest on the bonds called shall cease.

[1985 c 469 § 98; 1911 c 23 § 49; RRS § 9825.]

RCW 91.08.510 Bonds--Recourse of owner limited to special assessment--Bond to so state.

The owner of any bond issued under authority of this chapter shall not have any claim therefor against any person, body or corporation, except from the special assessment made for the improvement for which such bond was issued; but his remedy in case of nonpayment shall be confined to the enforcement of such assessment. A copy of this section shall be plainly written, printed or engraved on each bond so issued.

[1983 c 167 § 269; 1911 c 23 § 50; RRS § 9826.]

Notes:

Liberal construction--Severability--1983 c 167: See RCW 39.46.010 and note following.

RCW 91.08.520 Invalidation of assessments--Reassessment.

In all cases of assessments for improvements under this chapter, wherein such assessment shall have failed to be valid in whole or in part for want of form or insufficiency, informality or irregularity, or nonconformance with the provisions of this chapter, the board is hereby authorized to cause such assessments to be reassessed and to enforce their collection in accordance herewith.

[1911 c 23 § 51; RRS § 9827.]

Notes:

Assessment procedure: RCW 91.08.270 through 91.08.380.

RCW 91.08.530 Construction--Contractor's bond--Bidder's deposit--Claims.

After the confirmation of the assessment roll of any improvement district provided for herein, the board shall proceed at once with the construction of the improvement, and in carrying on the construction it shall have full charge and management thereof and the power to employ such assistants as it may deem necessary, and purchase all material required in such construction; and it shall have power to let the whole or any part of the work of the improvement to the lowest and best bidder therefor, after public advertisement and call for bids; and in case of such letting of a contract it shall have the power also to enter into all necessary agreements with the contractor in the premises: PROVIDED, That in the case of the letting of a contract the board shall require the contractor to give a bond in the amount of the contract price, with sureties to be approved by the board and running to the board as obligee therein, conditioned for the faithful and accurate performance of his or her contract by the contractor, and that he or she will pay, or cause to be paid, all just claims of all persons performing labor upon or rendering services in doing the work, or furnishing materials, merchandise or provisions used by the contractor in the construction of the improvement. The bond shall be filed and recorded in the office of the auditor of the county and every subcontractor on any such work shall file and record a like bond in the full amount of his or her subcontract. Unless otherwise paid their claims for labor or services, materials, merchandise or provisions, the claimants may have recourse by suit upon such bond in their own names: PROVIDED, That no such claim or suit shall be maintained unless the persons making the claim shall within thirty days after the completion of the improvement, file their claims, duly verified, to the effect that the amounts thereof are just and due and are unpaid, with the clerk of the board. Each bidder for a contract to be let under this section shall deliver with his or her bid a check for five percent of the amount of the bid, drawn upon a bank in this state and certified by the bank, as surety to the board that the bidder will enter into the contract with the board. The checks of unsuccessful bidders will be returned to them when an award of the contract has been made by the board. A low bidder who claims error and fails to enter into a contract is prohibited from bidding on the same project if a second or

subsequent call for bids is made for the project.

[1996 c 18 § 16; 1911 c 23 § 52; RRS § 9828.]

Notes:

Contractor's bond: Chapter 39.08 RCW.

RCW 91.08.540 Construction--Installment payments--Reserve.

During the construction of the improvement said board shall have the right to allow payment therefor to contractors in installments as the work progresses, in proportion to the amount of work completed: PROVIDED, That no such allowance or payment shall be made for exceeding seventy-five percent of the proportionate amount of the work completed; and twenty-five percent of the contract price shall be reserved at all times by said board until such work is fully completed, and shall not be paid until thirty days have expired after such completion. Upon completion of the work and the production of satisfactory evidence to the board that all just claims for labor, materials, goods, wares, merchandise and provisions furnished to the contractor have been paid, the board shall accept the improvement and pay the contract price therefor.

[1911 c 23 § 53; RRS § 9829.]

RCW 91.08.550 Warrants.

The indebtedness of any such district on contracts, or upon employment or for supplies, shall be paid by warrants on the district fund only, to be issued by the board upon allowed written claims. Such warrants shall be in form the same as county warrants, or as nearly the same as may be practicable; shall draw the legal rate of interest from the date of their presentation to the county treasurer for payment, and shall be signed by the chairman and attested by the clerk: PROVIDED, That no warrants shall be issued in payment of any indebtedness of such district for less than the face or par value.

[1911 c 23 § 54; RRS § 9830.]

Notes:

Public contracts and indebtedness--Interest rate on warrants: Chapter 39.56 RCW.

RCW 91.08.560 Warrants--Payment.

All warrants issued under RCW 91.08.550 may be presented by the holders thereof to the county treasurer, who shall pay them or endorse thereon the date of presentation for payment and if the same are not paid, and the reason for their nonpayment; and no warrant shall draw interest until it is so presented and endorsed by the county treasurer. It shall be the duty of the treasurer from time to time, when he has sufficient funds in his hands for the purpose, to give notice to warrant holders to present their warrants for payment; such notice to be given by advertisement in the county newspaper. And thirty days after the first publication of said notice the warrants

called shall cease to bear interest. Said notice shall be published once each week for two weeks consecutively, and such warrants shall be called and paid in the order of their endorsement.

[1911 c 23 § 55; RRS § 9831.]

RCW 91.08.570 Public lands not devoted to public use to be treated as private lands.

State, school, county, school district, and other lands belonging to other public corporations which will be benefited by the construction, deepening or widening of any such waterway, and which are not devoted to public use, shall be subject to the provisions of this chapter, and the owners thereof by and through the proper authorities, shall be made parties in all proceedings affecting said lands, and shall have the same rights and be liable to the same right of eminent domain as the lands of private persons or corporations.

[1911 c 23 § 56; RRS § 9832. FORMER PART OF SECTION: 1911 c 23 § 57; RRS § 9833, now codified as RCW 91.08.575.]

Notes:

Eminent domain procedure--Service in case of public lands: RCW 91.08.150.

RCW 91.08.575 Public lands not devoted to public use to be treated as private lands--Assessment.

Lands belonging to the state, and school, county, school district and other lands belonging to public corporations and which are not devoted to public use, which are benefited by any improvement instituted under the provisions of this chapter, shall be assessed in the same manner as lands of private persons and corporations, and the assessment shall be paid by the proper authorities.

[1911 c 23 § 57; RRS § 9833. Formerly RCW 91.08.570, part.]

Notes:

Assessment procedure: RCW 91.08.270 through 91.08.380, 91.08.520.

RCW 91.08.580 Appellate review.

Any person aggrieved by any condemnation judgment for compensation or damages, or by any judgment confirming an assessment upon land for benefits under this chapter, may seek appellate review of the judgment as in other civil cases.

[1988 c 202 § 95; 1971 c 81 § 181; 1911 c 23 § 58; RRS § 9834.]

Notes:

Rules of court: Method of appellate review, Cf. Title 2 RAP, RAP 18.22.

Severability--1988 c 202: See note following RCW 2.24.050.

RCW 91.08.590 Payment of assessments by satisfying judgment.

Any defendant in a condemnation proceeding under this chapter, whose remaining land, or whose other lands in the district, shall be assessed for benefits arising from the improvement, may pay his assessments in full, if they be less than his condemnation judgment, at or before the time fixed by the treasurer for the payment of assessments without interest, by satisfying his judgment upon the judgment docket and producing to the treasurer the certificate of the county clerk that the judgment has been satisfied. And if his assessments be greater than his condemnation judgments he may, within the same time, pay his assessment to the extent of his judgment by the like satisfaction and the like production of the clerk's certificate to the treasurer. In each case the treasurer shall note the payment and the manner thereof on the assessment roll and report the same to the board.

[1911 c 23 § 59; RRS § 9835.]

Notes:

Payment of assessment: RCW 91.08.390 through 91.08.460.

RCW 91.08.600 Purchase of filling material.

At any time before the completion of excavations required for the construction, deepening or widening of a waterway under this chapter, when there will be surplus material dug or dredged from such waterway, any owner of land within the district, for the filling of whose land no provision has theretofore been made, may have such surplus material delivered upon his land for filling purposes upon paying the cost of such delivery in a sum to be fixed by the board. The sum so fixed shall be paid to the treasurer at such time and in such manner as the board may prescribe, and shall be credited to the district fund.

[1911 c 23 § 60; RRS § 9836.]

RCW 91.08.610 Surplus money in district fund transferred to road fund.

Should there be any money remaining in the district fund after the payment in full of all of the obligations of the district, it shall be transferred to and become a part of the road fund of the county.

[1911 c 23 § 61; RRS § 9837.]

Notes:

"County road fund" created: RCW 36.82.010.

RCW 91.08.620 Unclaimed funds, disposal of.

Should any sum of money paid into court as compensation or damages for land or property taken or damaged in any condemnation proceeding under this chapter be uncalled for the period of two years, the county clerk shall satisfy the judgment therefor and pay the money in his hands to the treasurer for the road fund of the county. But upon application to the board of county commissioners within four years after such payment, the party entitled thereto shall be

paid such money by the county without interest: PROVIDED, That if any such party, being a natural person, was under legal disabilities when such money was paid to the treasurer, the time within which he or his legal representatives shall make application for the payment thereof shall not expire until one year after his death or the removal of his disabilities.

[1911 c 23 § 62; RRS § 9838.]

RCW 91.08.630 Waterways as highways--Control of.

Every waterway constructed, deepened or widened under this chapter shall, from and after the completion thereof, be a public highway for vessels and an outlet for swamp or overflow water which may be drained into it from any lands in the district or tributary thereto, and shall be under the care and control of the board of county commissioners of the county as are other highways: PROVIDED, That whenever any such waterway shall thereafter be included within the limits of any city or town, the care and control thereof shall pass to the corporate authorities of such city or town.

[1911 c 23 § 63; RRS § 9839.]

RCW 91.08.640 Fees for serving process.

The fees for the service of all process necessary to be served under the provisions of this chapter shall be the same as those for like services in other civil cases.

[1911 c 23 § 65; RRS § 9841.]

Notes:

Fees of county officers: Chapter 36.18 RCW.

RCW 91.08.650 Enforcement.

The superior court may compel the performance of duties imposed by this chapter, and may on proper application therefor issue its mandatory injunction for such purpose.

[1911 c 23 § 66; RRS § 9842.]

RCW 91.08.660 Construction--1911 c 23.

This chapter shall not be held to be an exclusive method of constructing, deepening or widening such waterways, nor in conflict with any other method which may be provided by law.

[1911 c 23 § 64; RRS § 9840.]