have that sentence suspended, deferred, or commuted by any judicial officer, and the board of prison terms and paroles shall never parole a prisoner or reduce the period of confinement nor release the convicted person as a result of any automatic good time calculation nor shall the department of social and health services permit the convicted person to participate in any work release or furlough program.

<u>NEW SECTION.</u> Sec. 4. There is added to chapter 9A.32 RCW a new section to read as follows:

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

<u>NEW SECTION.</u> Sec. 5. The section captions as used in this act are for organizational purposes only and shall not be construed as part of the law.

Filed in Office of Secretary of State May 27, 1975.

Passed by the vote of the people at the November 4, 1975 state general election.

Proclamation signed by the Governor, December 4, 1975.

# CHAPTER 10

#### [House Bill No. 1166] PROPERTY TAX COLLECTION——DATES

AN ACT Relating to revenue and taxation; amending section 84.56.010, chapter 15, Laws of 1961 as amended by section 2, chapter 7, Laws of 1965 ex. sess. and RCW 84.56.010; amending section 84.56.070, chapter 15, Laws of 1961 and RCW 84.56.070; providing an expiration date; and declaring an emergency.

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

Section 1. Section 84.56.010, chapter 15, Laws of 1961 as amended by section 2, chapter 7, Laws of 1965 ex. sess. and RCW 84.56.010 are each amended to read as follows:

On or before the first Monday in January next succeeding the date of levy of taxes the county auditor shall issue to the county treasurer his warrant authorizing the collection of taxes listed on the tax rolls of his county as certified by the county assessor for such assessment year, and said rolls shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for ..... and said rolls with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: PROVIDED, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the ((fifteenth)) first day of ((February)) March following.

Sec. 2. Section 84.56.070, chapter 15, Laws of 1961 and RCW 84.56.070 are each amended to read as follows:

On the ((fifteenth)) first day of ((February)) March succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. He

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shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid before they become delinquent, he shall forthwith proceed to collect the same. In the event that he is unable to collect the same when due, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and place where such property will be sold. The county treasurer, or his deputy, shall tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes, with interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall pay such overplus to the owner of the property so sold or to his legal representative: PROVIDED, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the said treasurer shall have, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located a notice in writing reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale; a copy of said notice shall also be sent to the owner or reputed owner at his last known address, by registered letter at least thirty days prior to the date of sale: AND **PROVIDED FURTHER**, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

<sup>&</sup>lt;u>NEW SECTION.</u> Sec. 3. This 1976 amendatory act shall be effective with respect to 1976 collections of all real and personal property taxes, and shall expire on December 31, 1976.

<u>NEW SECTION.</u> Sec. 4. This 1976 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 13, 1976. Passed the Senate February 13, 1976. Approved by the Governor February 16, 1976. Filed in Office of Secretary of State February 16, 1976.

## CHAPTER 11

#### [Substitute House Bill No. 1299] HISTORIC PROPERTIES— BUILDING CODE CONFORMANCE

AN ACT Relating to historic properties; and adding a new section to chapter 19.27 RCW.

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

<u>NEW SECTION.</u> Section 1. There is added to chapter 19.27 RCW a new section to read as follows:

Repairs, alterations, and additions necessary for the preservation, restoration, rehabilitation, or continued use of a building or structure may be made without conformance to all of the requirements of the codes adopted under RCW 19.27-.030, when authorized by the appropriate building official, provided:

(1) The building or structure has been designated by official action of a legislative body as having special historical or architectural significance; and

(2) The restored building or structure will be less hazardous, based on life and fire risk, than the existing building.

Passed the House February 5, 1976. Passed the Senate February 6, 1976. Approved by the Governor February 17, 1976. Filed in Office of Secretary of State February 17, 1976.

## CHAPTER 12

#### [Substitute Senate Bill No. 3233] UNIVERSITY OF WASHINGTON—LIABILITY INSURANCE—REVOLVING FUND

AN ACT Relating to insurance or protection programs for university regents, employees, agents, and students, and their dependents; adding new sections to chapter 28B.20 RCW; and declaring an emergency.

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

<u>NEW SECTION.</u> Section 1. There is added to chapter 28B.20 RCW a new section to read as follows:

The board of regents of the University of Washington, subject to such conditions and limitations and to the extent it may prescribe, is authorized to provide by purchase of insurance, by self-insurance, or by any combination of arrangements, indemnification of regents, officers, employees, agents, and students from liability on any action, claim, or proceeding instituted against them arising out of

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