

CHAPTER 129.

[ S. B. 228. ]

TAXATION—NEW CONSTRUCTION—ASSESSMENT.

AN ACT relating to revenue and taxation and providing a method for assessment of new construction.

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

“Issuer” defined.

SECTION 1. “Issuer” means any state, county, city, or town agency from which it is necessary to receive a permit before proceeding with construction of any building.

County building permits authorized.

SEC. 2. The county commissioners of every county shall provide for the issuance of a building permit for the construction or alteration of any building within the county, for which the value of the material exceeds five hundred dollars except that where any city within the county issues such permits for all buildings within its jurisdiction, it shall not be necessary for the county to issue building permits for the construction or alteration of buildings within any such city. Every application for [a] building permit as required herein shall contain a legal description of the property upon which the building is to be constructed or altered.

Application.

Assessor to receive copy of permit.

SEC. 3. Whenever any issuer issues a building permit for the construction of any building, such issuer shall immediately transmit a copy of the permit to the county assessor of the county in which such building is to be constructed.

Appraisal of buildings.

SEC. 4. Upon receipt of such copy, the county assessor shall, within six months of the date of issue of such permit, proceed to make a physical appraisal of the building or buildings covered by the permit.

Placing on assessment rolls.

SEC. 5. The county assessor is authorized to place any property under the provisions of this act on the assessment rolls for the purposes of tax levy up to

May 31st of each year. The assessed valuation of property under the provisions of this act shall be considered as of the April 30th immediately preceding the date that the property is placed on the assessment rolls.

Passed the Senate March 1, 1955.

Passed the House March 6, 1955.

Approved by the Governor March 14, 1955.

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## CHAPTER 130.

[ S. B. 236. ]

### PUBLIC LANDS—SALE TO VARNEY-SUNNYSIDE PACKING COMPANY.

AN ACT relating to public lands and authorizing the department of public institutions to enter into a contract of sale, and conveyance by the governor.

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

SECTION 1. The department of public institutions is authorized to enter into a contract for the sale of certain public lands, buildings and equipment to the Varney-Sunnyside Packing Company, Inc., in consideration of the payment to the state treasurer of the sum of twenty-five thousand one hundred fifty dollars, being the highest bid on a call for sealed bids duly published in newspapers of general circulation in the state; such public lands being known as the State Prison Cannery No. 2, situated near the town of Buena, in the county of Yakima, and more particularly described as follows:

Department of public institutions authorized to contract for sale of state prison cannery No. 2.

#### PARCEL A:

A tract of land lying in the northwest quarter of the southeast quarter of Section 15, Township 11 North, Range 20 E.W.M., more particularly bounded and described as follows, to-wit:

Legal description of parcel A.