

CHAPTER 8.

[H. B. 5.]

ASSESSMENT OF REAL PROPERTY—LISTING
OMITTED PROPERTY.

AN ACT relating to the assessment of real property for taxation, and amending section 84.40.080, R.C.W.

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

SECTION 1. Section 84.40.080, R.C.W., as derived from section 59, chapter 130, Laws of 1925 Extraordinary Session, is amended to read as follows: Amendment.

The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section: *Provided*, That no such assessment shall be made for any period more than three years preceding the year in which such improvements are valued and assessed: *Provided, further*, That no such assessment shall be made in any case where a *bona fide* purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes

Listing of omitted property; procedure.

Improvements.

Three-year limitation.

Bona fide purchaser, etc., acquiring interest; effect.

When taxes payable.

for the year in which the assessment is made without penalty or interest.

[R.C.W. 84.40.080 was derived from R.R.S. § 11142.]

Passed the House March 31, 1951.

Passed the Senate April 4, 1951.

Approved by the Governor April 12, 1951.

CHAPTER 9.

[H. B. 4.]

RELATING TO REVENUE AND TAXATION.

AN ACT relating to revenue and taxation; amending certain sections of Title 82, R.C.W.; and declaring an emergency and an effective date.

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

Amendment.

SECTION 1. Section 82.04.440, R.C.W., as derived from section 2, chapter 5, Laws of 1950, Extraordinary Session, is amended to read as follows:

Business and occupations tax; persons taxable on multiple activities.

Every person engaged in activities which are within the purview of the provisions of two or more of sections 82.04.230 to 82.04.290, inclusive, shall be taxable under each paragraph applicable to the activities engaged in: *Provided*, That persons taxable under 82.04.250 or 82.04.270 shall not be taxable under 82.04.230, 82.04.240, or paragraph (2) of 82.04.260 with respect to extracting or manufacturing of the products so sold, and that persons taxable under 82.04.240 shall not be taxable under 82.04.230 with respect to extracting the ingredients of the product so manufactured:

Vetoed.

Provided further, That no person, firm or corporation, licensed in any class under chapter 66.24, R.C.W., nor any agent or employee of such person, firm or corporation, shall have any interest, direct or indirect, and whether as owner, mortgagee, pledgee, consignee, or bailee, in any coin-operated