

provide technical assistance and consultation regarding health effects of pesticides to physicians and other agencies, and is authorized to operate an analytical chemical laboratory and may provide analytical and laboratory services to physicians and other agencies to determine pesticide levels in human and other tissues, and appropriate environmental samples.

Passed the House April 19, 1971.

Passed the Senate April 16, 1971.

Approved by the Governor April 29, 1971.

Filed in Office of Secretary of State April 29, 1971.

CHAPTER 42
[Engrossed Senate Bill No. 925]
REVENUE AND TAXATION--
PROPERTY TAXES--
PROTEST--DELINQUENCY--
IRREGULARITY, NOTICE

AN ACT Relating to revenue and taxation; adding a new section to chapter 15, Laws of 1961 and to chapter 84.68 RCW; creating new sections; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 15, Laws of 1961 and to chapter 84.68 RCW a new section to read as follows:

With respect to any action brought pursuant to this chapter 84.68 RCW to recover taxes paid in 1971 which are attributable to increases in the assessed valuation of property made on the January 1, 1970 assessment rolls, it shall not be a prerequisite that such taxes or any portion thereof be paid under protest as provided in RCW 84.68.020.

NEW SECTION. Sec. 2. Any portion of the first half real property taxes otherwise due and payable on or before April 30, 1971, which, as allowed by and in accordance with the terms of a supreme court temporary injunction or restraining order, is paid after April 30, 1971, but before October 31, 1971, shall be deemed to have been paid prior to April 30, 1971, for purposes of the delinquency interest or penalty provisions of RCW 84.56.020.

NEW SECTION. Sec. 3. In the event any court decision holds any evaluation procedure or action to have been improperly performed, the county assessor shall notify all property owners whose valuation is affected of such decision and the effect on their evaluation for tax purposes.

NEW SECTION. Sec. 4. The provisions of this act shall have

no force or effect after June 30, 1972.

NEW SECTION. Sec. 5. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate April 28, 1971.

Passed the House April 28, 1971.

Approved by the Governor April 30, 1971.

Filed in Office of Secretary of State April 30, 1971.

CHAPTER 43

[Engrossed House Bill No. 493]

REVENUE AND TAXATION--

LEASEHOLD ESTATES

AN ACT Relating to revenue and taxation; amending section 84.40.030, chapter 15, Laws of 1961 and RCW 84.40.030; providing for both prospective and retroactive application; and declaring an emergency.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 84.40.030, chapter 15, Laws of 1961 and RCW 84.40.030 are each amended to read as follows:

All property shall be assessed fifty percent of its true and fair value in money. In determining the true and fair value of real or personal property, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such price as he believes the same to be fairly worth in money at the time such assessment is made. The true cash value of property shall be that value at which the property would be taken in payment of a just debt from a solvent debtor. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing on cultivated lands. In valuing any real property on which there is a coal or other mine, or stone or other quarry, the land shall be valued at such price as such land would sell at a fair, voluntary sale for cash; any improvements thereon shall be separately valued and assessed as hereinabove provided; and any personal