

## CHAPTER 168

[House Bill No. 197]

## STATE PROPERTY TAX LEVY—ADJUSTMENTS CLARIFIED

AN ACT Relating to the surplus, delinquency, and adjustments to the state property tax levy; and amending RCW 84.48.110, 84.48.120, and 84.56.290.

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

Sec. 1. Section 17, chapter 260, Laws of 1981 as amended by section 4, chapter 132, Laws of 1984 and RCW 84.48.110 are each amended to read as follows:

Within three days after the record of the proceedings of the state board of equalization is certified by the director of the department, the department shall transmit to each county assessor a copy of the record of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the ~~((seventh))~~ fifth preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The department shall close the account of each county for the ~~((seventh))~~ fifth preceding year and charge the amount of such delinquency to the tax levy of the current year. These delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the ~~((seventh))~~ fifth preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected.

~~((For taxes due in 1985, the department shall add the delinquent taxes for the fifth, sixth, and seventh preceding year to the taxes due, and beginning with taxes due in 1986, the department shall add only the delinquent taxes for the fifth preceding year to the amount of taxes due each year.))~~

Sec. 2. Section 84.48.120, chapter 15, Laws of 1961 as last amended by section 5, chapter 86, Laws of 1979 ex. sess. and RCW 84.48.120 are each amended to read as follows:

It shall be the duty of the county assessor of each county, when he shall have received from the state department of revenue the assessed valuation of the property of railroad and other companies assessed by the department of revenue and apportioned to the county, and placed the same on the tax rolls, and received the report of the department of revenue of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls in the proper column: PROVIDED, That the rates so computed shall not be such as to raise a surplus of more than five percent

over the total amount required by the state board of equalization: PROVIDED FURTHER, That any surplus raised shall be remitted to the state in accordance with RCW 84.56.280.

Sec. 3. Section 84.56.290, chapter 15, Laws of 1961 as amended by section 8, chapter 86, Laws of 1979 ex. sess. and RCW 84.56.290 are each amended to read as follows:

Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial, board of equalization, state board of tax appeals, or administrative proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the director of revenue shall, upon receipt from the county (~~auditor~~) treasurer of a certified copy of the final judgment, order, or decree canceling, reducing, or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of taxes thereon, as the case may be, make corresponding entries and corrections on his records of the state's portion of reduced or canceled tax (~~and shall notify the county auditor thereof who shall make like entries and corrections on his tax roll records~~).

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county (~~auditor~~) treasurer of such action, whereupon the county (~~auditor~~) treasurer shall deduct on his records the amount of such uncollectible taxes due the various state funds and shall immediately notify the department of revenue of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the state board of equalization the county assessor shall indicate to the county (~~auditor~~) treasurer the assessments and the taxes due therefrom when the list is delivered to the county (~~auditor~~) treasurer on December 15th. The county (~~auditor~~) treasurer shall then notify the department of revenue of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the state board of equalization. The county treasurer shall make proper accounting (~~to the county auditor~~) of all sums collected as either advance tax, compensating or additional tax, or supplemental or omitted tax (~~whereupon the county auditor~~) and shall notify the department of revenue of the amounts due the various state funds according to the levy used in extending

such tax, and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll.

Passed the House March 2, 1987.

Passed the Senate April 13, 1987.

Approved by the Governor April 23, 1987.

Filed in Office of Secretary of State April 23, 1987.

## CHAPTER 169

[House Bill No. 643]

### SEWER DISTRICTS AND WATER DISTRICTS—PREPAID SPECIAL ASSESSMENTS MAY BE PLACED IN AN IMPROVEMENT FUND

AN ACT Relating to payment of special assessments prior to the issuance and sale of bonds; and amending RCW 56.20.010 and 57.16.050.

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

Sec. 1. Section 26, chapter 210, Laws of 1941 as amended by section 8, chapter 272, Laws of 1971 ex. sess. and RCW 56.20.010 are each amended to read as follows:

Any sewer district shall have the power to establish utility local improvement districts within its territory as hereinafter provided, and to levy special assessments under a mode of annual installments extending over a period not exceeding twenty years on all property specially benefited by any local improvement, on the basis of the special benefits to pay in whole or in part the damages or costs of any improvements ordered in such sewer district. The levying, collection and enforcement of all ~~((public))~~ special assessments hereby authorized shall be in the manner now and hereafter provided by law for the levying, collection and enforcement of ~~((local improvement))~~ special assessments by cities ~~((of the first class))~~ and towns, insofar as the same shall not be inconsistent with the provisions of this title. The duties devolving upon the city or town treasurer under said laws are imposed upon the county treasurer of each county in which the real property is located for the purposes of this title. The mode of assessment shall be in the manner to be determined by the sewer commissioners by resolution. It must be specified in any petition for the establishment of a utility local improvement district and in the approved general comprehensive ~~((scheme or))~~ plan or approved amendment thereto ~~((previously duly ratified at an election))~~, that, except as provided in this section, the special assessments shall be for the sole purpose of payment into the revenue bond fund for the payment of revenue bonds. Special assessments in any utility local improvement district may be made on the basis of special benefits up to but not in excess of the total cost of any comprehensive scheme or plan payable by issuance of revenue bonds. No warrants or bonds shall be issued in any such utility local improvement district, but the collection of interest and principal