

arate merits. So common was this practice, that it got a popular name, universally understood as logrolling.'

"I do not pretend to have removed from the bill every section which may become involved in litigation. Neither do I pretend to reach any conclusion that the bill is not legally proper. However, I am hopeful that in future sessions, the legislature will attempt to avoid provisions which create the possibility of challenge on this basis.

"With the exception of the several items discussed herein, which I have vetoed, the remainder of Substitute House Bill No. 722 is approved."

DANIEL J. EVANS,  
Governor.

CHAPTER 146.

[Engrossed House Bill No. 934.]

PROPERTY TAXES—ADDITIONAL LIMITATIONS—  
ASSESSORS' PERSONNEL—NOTICE OF VALUATION  
CHANGE.

AN ACT relating to revenue and taxation; amending sections 1, 2, 3, 4 and 5, chapter 174, Laws of 1965 extraordinary session, and RCW 84.54.010, 84.54.020, 84.54.030, 84.54.040 and 84.54.050; amending section 36.21.011, chapter 4, Laws of 1963 and RCW 36.21.011; adding a new section to chapter 15, Laws of 1961 and to chapter 84.40 RCW; adding new sections to chapter 174, Laws of 1965 extraordinary session and to chapter 84.54 RCW; and declaring an emergency.

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

RCW 84.54.010  
amended.

Section 1. Section 1, chapter 174, Laws of 1965 extraordinary session, and RCW 84.54.010 are each amended to read as follows:

Property taxes  
—Limitations  
—Definitions.

As used in this chapter:

(1) The term "regular property tax levy" shall mean the total dollar amount of all property tax levies on property in the taxing district, excluding excess levies levied under the provisions of Article VII, section 2 of the Constitution of the state of Washington and chapter 84.52 RCW, excluding levies for bond debt retirement, and excluding levies pursuant to RCW 53.36.100;

(2) The term "revalue" or "revalued" shall mean such changes as are made on the county asses-

sor's valuation of the property because of changes pertaining to the particular property including, but not limited to, construction improvements, other changes in value, and similar changes made as to the property or properties in the immediate area;

(3) The term "taxing district" shall mean any taxing district as defined in RCW 84.04.120 except the state of Washington.

Sec. 2. Section 2, chapter 174, Laws of 1965 extraordinary session, and RCW 84.54.020 are each amended to read as follows:

RCW 84.54.020 amended.

In addition to the other limitations provided by law, a taxing district's regular property tax levy in any year for taxes payable in the following year shall not exceed the total of the following:

Additional limitations on taxing authority.

(1) The regular property tax levy in that taxing district in the preceding year for taxes payable in the current year;

(2) A dollar amount calculated by multiplying the net increase or decrease of assessed value in that taxing district resulting from the appraisal and valuation of property improved, constructed, or revalued, and resulting from the addition of property in areas annexed, during the period from March 2 of the preceding year to March 1 of the current year such assessed value to be at the same assessment rate as utilized in the preceding year by the maximum millage rate of that taxing district authorized by law for taxes levied the preceding year;

(3) An additional dollar amount calculated by multiplying the excess of the maximum millage as authorized by this 1967 amendatory act for such taxing district (plus in the case of cities and towns the additional millage required to be levied pursuant to RCW 41.16.060) over the millage for the regular property tax levy of that taxing district for taxes levied the preceding year by the total assessed

Additional limitations on taxing authority.

valuation of the property as of March 1 of the preceding year;

(4) And an additional dollar amount, in the case of a county, representing the increased and additional costs to be expended by the county assessor to enable the county assessor of that county to carry out any program of assessments, appraisal and valuation of property within the county required by the Constitution or laws of the state.

Unless the maximum regular property tax levy is otherwise altered as authorized by RCW 84.54.050 as amended in section 5 of this 1967 amendatory act, the maximum millage rate shall be determined by dividing the total dollar amount authorized by this section by the assessed valuation.

RCW 84.54.030 amended.

Sec. 3. Section 3, chapter 174, Laws of 1965 extraordinary session, and RCW 84.54.030 are each amended to read as follows:

Maximum millage rate for taxing districts created by incorporations.

The maximum regular property tax levy for (a) taxing districts created by or resulting from incorporations, and (b) existing taxing districts whose levies are subject to the forty mill limit set forth in RCW 84.52.050 and which either in 1964 levied less than the maximum millage authorized by law, or made no levy for the previous year shall for the first tax year for which a levy is made, after the adoption of this 1967 amendatory act equal the total dollar amount of assessed valuation multiplied by a millage rate to be determined by multiplying the maximum millage rate authorized by RCW 84.52.050 for such taxing district (plus in the case of cities and towns the additional millage required to be levied pursuant to RCW 41.16.060) by the quotient of the maximum millage rate for general county purposes of the county in which such taxing district is located determined as provided in RCW 84.54.020 as amended in section 2 of this 1967 amendatory act, divided by the maximum millage rate authorized by

RCW 84.52.050 for general county purposes: *Provided*, That in the event the taxing district is located in more than one county, then the maximum millage rate of the county affected having the highest maximum millage rate under this chapter, shall be used to determine this quotient.

For the purposes of this section all millage rates and authorized levies used for making these computations shall be for the same tax year.

In succeeding tax years the maximum regular property tax levy shall be limited to that which is authorized by RCW 84.54.020 as amended in section 2 of this 1967 amendatory act or which may be authorized by RCW 84.54.050 as amended in section 5 of this 1967 amendatory act.

Sec. 4. Section 4, chapter 174, Laws of 1965 extraordinary session, and RCW 84.54.040 are each amended to read as follows:

RCW 84.54.040  
amended.

The maximum regular property tax levy for taxing districts created by or resulting from merger or consolidation shall for the first tax year be determined by combining the regular property tax levies for the previous year for the component taxing districts, and applying to such combined levies the computations prescribed by RCW 84.54.020 as amended in section 2 of this 1967 amendatory act: *Provided*, That for the purposes of determining the additional dollar amount of increases in assessed value required by RCW 84.54.020 (2) as amended in section 2 of this 1967 amendatory act, in the event that the actual millage rates levied in the previous year in the component taxing districts are not equal, then the highest actual millage rate levied by a component taxing district shall be used.

Effect to  
merger or con-  
solidation of  
taxing unit on  
limitation.

In succeeding tax years the maximum regular property tax levy shall be limited to that which is authorized by RCW 84.54.020 as amended by section 2 of this 1967 amendatory act, unless otherwise al-

tered as authorized by RCW 84.54.050 as amended by section 5 of this 1967 amendatory act.

RCW 84.54.050 amended.

Sec. 5. Section 5, chapter 174, Laws of 1965 extraordinary session, and RCW 84.54.050 are each amended to read as follows:

Election to authorize excess levies—Procedure.

The limitations set forth in RCW 84.54.020, 84.54.030, and 84.54.040 as each are amended in this 1967 amendatory act shall not prevent a regular property tax levy in excess of the amount a taxing district is permitted to levy thereby, subject to the limitations of the provisions of Article VII, section 2, of the Constitution of the state of Washington and RCW 84.52.050, when authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the taxing district, or at a special election of the taxing district held at the time of a state general election, or at the time of a general election of a city or town in which said taxing district is wholly included. The maximum amount permitted as a taxing district's regular property tax levy as provided in RCW 84.54.020 as amended in section 2 of this 1967 amendatory act shall be increased to the extent that the regular property tax levy fixed at such election is utilized by the taxing district in the fixing of an actual millage rate. Thereafter the maximum regular property tax levy shall be computed as provided in this chapter based upon such increased maximum.

New section.

Sec. 6. There is added to chapter 174, Laws of 1965 extraordinary session and to chapter 84.54 RCW a new section to read as follows:

Excess levies—Elections.

Any proposition to be voted upon increasing the regular property tax revenue shall set forth on the ballot in terms of dollars the amount of the last levied regular property tax revenue and the proposed increased amount of same together with an

estimate of the millage that will be required to produce the increased dollar amount. Except for those elections where the proposition and ballot submitted to the voters complied with these requirements, no election to authorize an increase in the regular property tax levy held prior to the effective date of this 1967 amendatory act shall be taken to permit a levy in 1968 in excess of that permitted by subsections (1), (2) and (4) of section 2 of this 1967 amendatory act.

Excess levies—  
Ballots—Con-  
tents—Lim-  
itations on  
prior excess  
levy elections.

Sec. 7. Section 36.21.011, chapter 4, Laws of 1963 and RCW 36.21.011 are each amended to read as follows:

RCW 36.21.011  
amended.

Any assessor who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, (1) may appoint one or more well qualified persons to act as his assistants or deputies; and each such assistant or deputy so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in or imposed upon assessors, and (2) may contract with any persons, firms or corporations, who are expert appraisers, to assist in the valuation of property.

Taxation—  
County asses-  
sors—Appoint-  
ment of dep-  
uties—Classi-  
fication and  
salary plan  
for deputy  
assessors and  
appraisers.

To assist each assessor in obtaining adequate and well qualified assistants or deputies, the state department of personnel, after consultation with the Washington state association of county assessors, the Washington state association of county commissioners and the department of revenue, shall establish by July 1, 1967, and shall thereafter maintain, a classification and salary plan for those employees of an assessor who act as appraisers. The plan shall recommend the salary range and employment qualifications for each position encompassed by it, and shall, to the fullest extent practicable, conform to the classification plan, salary schedules and employ-

Taxation—  
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ment qualifications for state employees performing similar appraisal functions.

If an assessor intends to put such plan into effect in his county, he shall inform the department of revenue and the board of county commissioners of this intent in writing. The department of revenue and the board may thereupon each designate a representative, and such representative or representatives as may be designated by the department of revenue or the board, or both, shall form with the assessor a committee. The committee so formed may, by unanimous vote only, determine the required number of certified appraiser positions and their salaries necessary to enable the county assessor to carry out the requirements relating to revaluation of property in chapter 84.41 RCW. The determination of the committee shall be certified to the board of county commissioners. The committee provided for herein may be formed only once in a period of four calendar years.

After such determination, the assessor may provide, in each of his four next succeeding annual budget estimates, for as many positions as are established in such determination. Each board of county commissioners to which such a budget estimate is submitted shall allow sufficient funds for such positions. An employee may be appointed to a position covered by the plan only if the employee meets the employment qualifications established by the plan.

New section.

Sec. 8. There is added to chapter 174, Laws of 1965 extraordinary session and to chapter 84.54 RCW a new section to read as follows:

Special limi-  
tation for  
school dis-  
tricts.

Chapter 84.54 RCW as amended by this 1967 amendatory act shall not apply to any school district: *Provided, However,* That no school district may make a regular property tax levy in excess of an amount that would be produced by a levy of

fourteen mills multiplied by an assessed valuation equal to twenty-five percent of the true and fair value of the taxable property in such school district, as determined by the department of revenue's indicated county ratio.

Sec. 9. There is added to chapter 174, Laws of 1965 extraordinary session and to chapter 84.54 RCW a new section to read as follows:

No election held pursuant to RCW 84.54.050 as amended in section 5 of this 1967 amendatory act, whether the election is held before or after the effective date of this 1967 amendatory act, shall be valid to authorize a regular property tax levy which would produce more revenue than would be produced by a levy of the number of mills available to the taxing district under statutes other than chapter 84.54 RCW as amended in this 1967 amendatory act multiplied by an assessed valuation equal to twenty-five percent of the true and fair value of the taxable property in the taxing district as determined by the department of revenue's indicated county ratio.

New Section.

Excess levies  
—Further limitation.

Sec. 10. There is added to chapter 15, Laws of 1961 and to chapter 84.40 RCW a new section to read as follows:

On or before June 15 of each year the assessor shall give notice of any change in the true and fair value of real property for the tract or lot of land and any improvements thereon.

Assessor—  
Change of assessed valuation—  
Notice to taxpayer.

The notice shall contain a statement of the true and fair value on which the assessment of the property is based, and a brief statement of the procedure for appeal to the board of equalization and the time, date, and place of the meetings of the board.

The notice shall be mailed by the assessor to the taxpayer and a copy thereof shall be sent by the assessor to the legal owner of the property, if such is



different from the taxpayer and the name and address are known to the assessor.

A legal owner may submit his or its name and address to the assessor, indicating therewith the property owned by the legal owner and requesting that a copy of the notice be mailed to the legal owner.

Emergency.

*Sec. 11. 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.*

\*Words in italics vetoed by Governor.

Passed the House April 27, 1967.

Passed the Senate April 27, 1967.

Approved by the Governor May 11, 1967, with the exception of Section 11 which was vetoed.

NOTE: Governor's explanation of partial veto is as follows:

"This bill deals with a number of aspects of the property tax. The principal purpose of the bill is to make a number of amendments to the 1965 act which placed a 'freeze' on property taxes. Both the bill and the original 1965 act are designed to prevent skyrocketing property taxes in the event the ratio of assessed value to true and fair value of property were to increase substantially. This bill clarifies a number of problem areas which were created by the 1965 act, and also greatly strengthens the protections afforded to property taxpayers. The ultimate effect of these amendments is to provide the same protection by statute which would be afforded if the state constitution directed that property be assessed at 25% of true and fair value. I approve of these provisions of the bill.

"In addition to the amendments to the 1965 act, Section 10 of House Bill No. 934 provides that whenever a county assessor determines that there has been an increase in the true and fair value of any parcel of real property, he shall give a notice of such increase to the taxpayer on or before June 15. This notice is designed to afford the taxpayer an opportunity to appeal this determination to the County Board of Equalization. I have no objection to Section 10. However, the emergency clause contained in Section 11 of the bill would require notices of increases made this year to be sent before June 15, 1967, which the assessors of the state are not equipped to do.

"I have vetoed Section 11 in order that the assessors can take the necessary steps to comply with Section 10 in an orderly fashion prior to June 15 of next year.

"By vetoing the emergency clause, it is not my intention to delay immediate implementation of Section 7 of the bill, which by its terms is designed to be effective no later than July 1, 1967. Section 7 is designed to establish a classification and salary plan for those employees of county assessors who act as appraisers of property. The purpose of

Section 7 of the bill is to assist the county assessors in attracting qualified personnel to perform the extremely important function of appraising property for tax purposes. Only by accurate appraisals can property taxpayers be equally and fairly treated. Early implementation of Section 7 should assist in this goal.

"For the reasons stated above, I have vetoed Section 11. The remainder of House Bill No. 934 is approved."

DANIEL J. EVANS,  
Governor.

## CHAPTER 147.

[Engrossed House Bill No. 269.]

### HIGHWAY SAFETY—GOVERNOR—TRAFFIC SAFETY COMMISSION—DRIVER EDUCATION—STATE SAFETY COUNCIL.

AN ACT relating to state government; establishing the Washington traffic safety commission; providing for succession of powers and duties of the Washington state safety council to the Washington state traffic safety commission; providing for administration of the driver education program; providing for the transfer of certain books, records, accounts, files and personal property; prescribing powers, duties and functions of certain state officers and agencies; enabling the state to secure the benefits of the federal Highway Safety Act of 1966; amending section 8, chapter 39, Laws of 1963 and RCW 46.81.070; adding a new chapter to chapter 8, Laws of 1965 and to Title 43; repealing sections 43.60.010 through 43.60.220, chapter 8, Laws of 1965 and RCW 43.60.010 through 43.60.220; providing for the termination of certain sections hereof; and declaring an emergency.

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

Section 1. The purpose of this act is to establish a new agency of state government to be known as the Washington traffic safety commission. The functions and purpose of this commission shall be to find solutions to the problems that have been created as a result of the tremendous increase of motor vehicles on our highways and the attendant traffic death and accident tolls; to plan and supervise programs for the prevention of accidents on streets and highways including but not limited to educational campaigns

Washington  
traffic safety  
commission—  
Creation—  
Functions.