

Section headings in this act do not constitute any part of the law.

NEW SECTION. Sec. 16. NEW CHAPTER. Sections 1 through 14 of this act shall be added to Title 48 RCW as a new chapter thereof.

NEW SECTION. Sec. 17. SEVERABILITY. If any clause, sentence, paragraph, section or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment has been rendered.

NEW SECTION. Sec. 18. EMERGENCY. 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 May 3, 1971.

Passed the House May 9, 1971.

Approved by the Governor May 21, 1971.

Filed in Office of Secretary of State May 21, 1971.

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CHAPTER 260

[Engrossed Senate Bill No. 144]

TAXATION OF PROPERTY ACQUIRED BY PUBLIC AGENCIES

AN ACT Relating to the acquisition of property by public agencies; amending section 1, chapter 34, Laws of 1969 and RCW 84.36.010; amending section 84.60.050, chapter 15, Laws of 1961 as amended by section 36, chapter 145, Laws of 1967 ex.sess. and RCW 84.60.050; amending section 84.60.070, chapter 15, Laws of 1961 and RCW 84.60.070; and repealing section 84.60.060, chapter 15, Laws of 1961, section 37, chapter 145, Laws of 1967 ex.sess. and RCW 84.60.060.

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

Section 1. Section 1, chapter 34, Laws of 1969 and RCW 84.36.010 are each amended to read as follows:

All property belonging exclusively to the United States, the state, any county or municipal corporation, and all property under a recorded agreement granting immediate possession and use to said public bodies or under an order of immediate possession and use pursuant to RCW 8.04.090, shall be exempt from taxation. All property belonging exclusively to a foreign national government shall be exempt from taxation if such property is used exclusively as an office or residence for a consul or other official representative of such foreign national government, and if the consul or other official

representative is a citizen of such foreign nation.

Sec. 2. Section 84.60.050, chapter 15, Laws of 1961 as amended by section 36, chapter 145, Laws of 1967 ex.sess. and RCW 84.60.050 are each amended to read as follows:

(1) When real property is acquired by purchase or condemnation by the state of Washington ((or any of its political subdivisions, including counties, cities and towns, the property so acquired)) , any county or municipal corporation or is placed under a recorded agreement for immediate possession and use or an order of immediate possession and use pursuant to RCW 8.04.090, such property shall continue to be subject to the tax lien for the years prior to the year in which the property is so acquired or placed under such agreement or order, of any tax ((collectible by the county treasurer)) levied by the state, ((any)) county, ((any other)) municipal corporation or other tax levying public body, ((and delinquent at the date of sale; condemnation verdict; order of immediate possession and use pursuant to RCW 8-04-090; or judgment if not tried before a jury;)) except as is otherwise provided in RCW 84.60.070.

(2) The lien for taxes applicable to the real property being acquired or placed under immediate possession and use for the year in which such real property is so acquired or placed under immediate possession and use shall be for only the pro rata portion of taxes allocable to that portion of the year prior to the date of execution of the instrument vesting title, date of recording such agreement of immediate possession and use, date of such order of immediate possession and use, or date of judgment. No taxes levied or tax lien on such property allocable to a period subsequent to the dates identified in this subsection shall be valid and any such taxes levied shall be canceled as provided in RCW 84.56.400. In the event the owner has paid taxes allocable to that portion of the year subsequent to the dates identified in this subsection he shall be entitled to a pro rata refund of the amount paid on the property so acquired or placed under a recorded agreement or an order of immediate possession and use. If the dates identified in this subsection precede February 15th of the year in which such taxes become payable, no lien for such taxes shall be valid and any such taxes levied but not payable shall be canceled as provided in RCW 84.56.400.

Sec. 3. Section 84.60.070, chapter 15, Laws of 1961 and RCW 84.60.070 are each amended to read as follows:

((In the event)) When only a part of a ((given)) parcel of real property is ((so acquired)) required by a public body either of the parties may require the assessor to segregate the taxes ((; in which event RCW 84:60:050 through 84:60:070 shall apply only to the

taxes owing on the portion acquired by the public body: PROVIDED, that if after such segregation)) and the assessed valuation as between the portion of property so required and the remainder thereof. If the assessed valuation of the portion of the property not ((being acquired)) required exceeds the amount of all delinquent taxes and taxes payable on the entire parcel, ((at the owner's election no taxes shall be paid out of the proceeds for the property being acquired by the public body, but)) and if the owner so elects the lien for the taxes owing and payable on all the property shall ((apply only)) be set over to the property retained by the owner. All county assessors are hereby authorized and required to segregate taxes as provided above.

NEW SECTION. Sec. 4. Section 84.60.060, chapter 15, Laws of 1961, section 37, chapter 145, Laws of 1967 ex.sess., and RCW 84.60.060 are each repealed.

Passed the Senate April 6, 1971.

Passed the House May 9, 1971.

Approved by the Governor May 21, 1971.

Filed in Office of Secretary of State May 21, 1971.

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CHAPTER 261  
[Engrossed Senate Bill No. 368]  
STATE COLLEGES AND UNIVERSITIES--  
RETIREMENT PLANS

AN ACT Relating to retirement plans, including old age annuities, for faculty members and other employees of state universities and state colleges; amending section 28B.10.400, chapter 223, Laws of 1969 ex. sess. and RCW 28B.10.400; amending section 28B.10.405, chapter 223, Laws of 1969 ex. sess. and RCW 28B.10.405; amending section 28B.10.410, chapter 223, Laws of 1969 ex. sess. and RCW 28B.10.410; amending section 28B.10.415, chapter 223, Laws of 1969 ex. sess. and RCW 28B.10.415; adding new sections to chapter 223, Laws of 1969 ex. sess. and to chapter 28B.10 RCW; repealing section 28B.10.450, chapter 223, Laws of 1969 ex. sess., section 1, chapter 53, Laws of 1970 ex. sess. and RCW 28B.10.450; repealing section 28B.10.455, chapter 223, Laws of 1969 ex. sess., section 2, chapter 53, Laws of 1970 ex. sess. and RCW 28B.10.455; repealing section 28B.10.460, chapter 223, Laws of 1969 ex. sess., section 3, chapter 53, Laws of 1970 ex. sess. and RCW 28B.10.460; and repealing section 1, chapter ... (HB 94), Laws of 1971 and RCW 28B.10.465.