

Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the department of revenue, may within twenty days after the issuance of the original notice of the amount thereof or within the period covered by any extension of the due date thereof granted by the department petition the department in writing for a correction of the amount of the assessment, and a conference for examination and review of the assessment. The petition shall set forth the reasons why the correction should be granted and the amount of the tax, interest, or penalties, which the petitioner believes to be due. The department shall promptly consider the petition and may grant or deny it. If denied, the petitioner shall be notified by mail thereof forthwith. If a conference is granted, the department shall fix the time and place therefor and notify the petitioner thereof by mail. After the conference the department may make such determination as may appear to it to be just and lawful and shall mail a copy of its determination to the petitioner. If no such petition is filed within the twenty day period the assessment covered by the notice shall become final.

The procedures provided for herein shall apply also to a notice denying, in whole or in part, an application for a pollution control tax exemption and credit certificate, with such modifications to such procedures established by departmental rules and regulations as may be necessary to accommodate a claim for exemption or credit.

NEW SECTION. Sec. 5. The provisions of this amendatory act shall be applicable with respect to applications for a pollution control tax exemption and credit certificate made to the department of revenue on or after January 1, 1975.

Passed the House May 26, 1975.

Passed the Senate May 21, 1975.

Approved by the Governor June 3, 1975.

Filed in Office of Secretary of State June 4, 1975.

CHAPTER 159

[Substitute House Bill No. 340]

MUSEUM OF THE UNIVERSITY OF WASHINGTON— ACQUISITION AND DISPOSITION OF DOCUMENTS AND MATERIALS

AN ACT Relating to the museum of the University of Washington; and adding new sections to chapter 30, Laws of 1899 and to chapter 27.40 RCW.

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

NEW SECTION. Section 1. There is added to chapter 30, Laws of 1899 and to chapter 27.40 RCW a new section to read as follows:

The board of regents may provide, by rule or regulation, for:

(1) The permanent acquisition of documents or materials on loan to the state museum at the University of Washington, if such documents or materials have not been claimed by the owner thereof within ninety days after notice is sent by certified mail, return receipt requested, to the owner at his last known address by the board of regents and if such certified letter be returned because it could not be delivered to the addressee, public notice shall be published by the University of Washington once each week during two successive weeks in a daily newspaper

circulating in the city of Seattle and the county of King describing the unclaimed documents or materials, giving the name of the reputed owner thereof and requesting all persons who may have any knowledge of the whereabouts of such owner to contact the office of the museum of the University of Washington: PROVIDED HOWEVER, That more than one item may be described in each of such notices;

(2) The return to the rightful owner of documents or materials in the possession of the museum, which documents or materials are determined to have been stolen: PROVIDED, That any person claiming to be the rightful legal owner of such documents or materials who wishes to challenge such determination by said board shall have the right to commence a declaratory judgment action pursuant to chapter 7.24 RCW in the superior court for King county to determine the validity of his claim of ownership to such documents or materials.

NEW SECTION. Sec. 2. There is added to chapter 30, Laws of 1899 and to chapter 27.40 RCW a new section to read as follows:

Documents or materials acquired under the provisions of section 1 of this act may be sold, or may be traded for other documents or materials. The proceeds from the sale of any such documents or materials may be used to acquire additional documents or materials or may be used to defray the cost of operating the museum.

Passed the House May 26, 1975.

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CHAPTER 160

[House Bill No. 423]

PROPERTY TAXES—ASSESSMENT CANCELLATION OR CORRECTION NOTICE

AN ACT Relating to revenue and taxation; and amending section 84.56.400, chapter 15, Laws of 1961 as last amended by section 13, chapter 55, Laws of 1970 ex. sess. and RCW 84.56.400.

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

Section 1. Section 84.56.400, chapter 15, Laws of 1961 as last amended by section 13, chapter 55, Laws of 1970 ex. sess. and RCW 84.56.400 are each amended to read as follows:

The county treasurer shall also make and file with the county board of equalization a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls have been turned over to him for collection. The said record shall also set forth by legal description all property belonging exclusively to the state, any county or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.