

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.

Passed the Senate May 21, 1975.

Approved by the Governor June 3, 1975.

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

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.

The county board of equalization at its meeting in June shall consider such matters as appear in the record filed with it by the county treasurer, and shall only correct such matters as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: PROVIDED, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its June meeting shall consider only matters referred to it by the records of the county treasurer or county assessor under this section and RCW 84.56.390.

The county assessor may cancel or correct assessments which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property which do not involve a revaluation of property. When the county assessor cancels or corrects an assessment he shall send a notice to the taxpayer by ~~((registered))~~ certified mail with return receipt requested advising the taxpayer, and the person making payments if that person is to be notified pursuant to RCW 84.40.045, as now existing or hereafter amended, that the action of the county assessor is not final, and shall be considered at the June meeting of the county board of equalization, and that such notice shall constitute legal notice of such fact, and a copy of the notice shall be sent to the county treasurer as his authority for correcting the current tax roll. When the county assessor cancels or corrects an assessment, he shall prepare and file a record of such action with the county board of equalization, setting forth therein the facts relating to such manifest error.

The county board of equalization at its meeting in June shall consider such matters as appear in the record filed with it by the county assessor and shall determine whether the action of the county assessor was justified, and shall make findings of facts upon which it bases its decision on all matters submitted to it. If the county board of equalization finds that the action of the assessor was not correct, it shall issue a supplementary roll including such corrections as are necessary, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the supplementary roll.

Passed the House May 26, 1975.

Passed the Senate May 19, 1975.

Approved by the Governor June 3, 1975.

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