

shall not be required to give bond unless so directed by the state board of education. At the first meeting (~~(after each general school election)~~) of newly elected members and after the qualification for office of the newly elected members, each educational service district board shall reorganize by electing a chairman and a vice chairman. A majority of all of the members of the board shall constitute a quorum.

NEW SECTION. Sec. 23. Educational service district board members elected to their office prior to the effective date of this 1977 amendatory act shall complete their terms of office and for the purposes of sections 13 through 22 of this 1977 amendatory act the date for expiration of terms of office shall be the second Monday of January next following the election of their successors pursuant to sections 13 through 22 of this 1977 amendatory act.

NEW SECTION. Sec. 24. Sections 14 through 17, and section 22 of this 1977 amendatory act are added to chapter 28A.21 RCW.

NEW SECTION. Sec. 25. The following acts or parts thereof are each hereby repealed:

- (1) Section 2, chapter 75, Laws of 1974 ex. sess. and RCW 28A.21.0301;
- (2) Section 3, chapter 75, Laws of 1974 ex. sess., section 4, chapter 275, Laws of 1975 1st ex. sess. and RCW 28A.21.0302;
- (3) Section 7, chapter 176, Laws of 1969 ex. sess., section 2, chapter 84, Laws of 1970 ex. sess., section 9, chapter 282, Laws of 1971 ex. sess., section 14, chapter 275, Laws of 1975 1st ex. sess. and RCW 28A.21.070; and
- (4) Section 8, chapter 176, Laws of 1969 ex. sess., section 10, chapter 282, Laws of 1971 ex. sess., section 15, chapter 275, Laws of 1975 1st ex. sess. and RCW 28A.21.080.

NEW SECTION. Sec. 26. If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the Senate June 6, 1977.
 Passed the House June 9, 1977.
 Approved by the Governor June 17, 1977.
 Filed in Office of Secretary of State June 17, 1977.

CHAPTER 284

[Substitute Senate Bill No. 2502]

PROPERTY TAXATION—EQUALIZATION—COUNTY INDICATED RATIO

AN ACT Relating to revenue and taxation; amending section 42, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.130; and adding a new section to chapter 84.48 RCW.

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

NEW SECTION. Section 1. It is the intent of the legislature that the methodology used in the equalization of property values for the purposes of the state levy, public utility assessment, and other purposes, shall be designed to ensure uniformity and equity in taxation throughout the state to the maximum extent possible.

It is the purpose of this 1977 amendatory act to provide certain guidelines for the determination of the ratio of assessed value to the full true and fair value of the general property in each county.

Sec. 2. Section 42, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.130 are each amended to read as follows:

The board shall have jurisdiction to decide the following types of appeals:

- (1) Appeals taken pursuant to RCW 82.03.190.
- (2) Appeals from a county board of equalization pursuant to RCW 84.08.130.
- (3) Appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, the right to such an appeal being hereby established.
- (4) Appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and the apportionment thereof to a county made pursuant to chapter 84.12 RCW and 84.16 RCW, the right to such appeal being hereby established.

(5) Appeals by an assessor from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to section 3 of this amendatory act: PROVIDED, That

(a) Said appeal be filed after review of the ratio by the assessor with the department of revenue and upon or before August 11th; and

(b) The hearing before the board shall be expeditiously held in accordance with rules prescribed by the board and shall take precedence over all matters of the same character.

NEW SECTION. Sec. 3. There is added to chapter 84.48 RCW a new section to read as follows:

(1) The department of revenue shall annually, prior to the first Monday in August, determine the indicated ratio for each county: PROVIDED, That the department shall establish rules and regulations pertinent to the determination of the indicated ratio, the indicated real property ratio and the indicated personal property ratio: PROVIDED FURTHER, That these rules and regulations may provide that data, as is necessary for said determination, which is available from the county assessor of any county and which has been audited as to its validity by the department, may be utilized by the department in determining the indicated ratio.

(2) To such extent as is reasonable, the department may define use classes of property for the purposes of determination of the indicated ratio. Such use classes may be defined with respect to property use and may include agricultural, open space, timber and forest lands.

(3) Prior to equalization of assessments pursuant to RCW 84.48.080, but no later than August 1st, the department shall submit its findings or preliminary findings to each of the county assessors allowing a reasonable time for review by the assessor.

Passed the Senate June 8, 1977.

Passed the House June 3, 1977.

Approved by the Governor June 17, 1977.

Filed in Office of Secretary of State June 17, 1977.