

- (46) Section 3, chapter 200, Laws of 1907 and RCW 88.04.050;
- (47) Section 4, chapter 200, Laws of 1907 and RCW 88.04.060;
- (48) Section 26, chapter 200, Laws of 1907 and RCW 88.04.070;
- (49) Section 14, chapter 200, Laws of 1907 and RCW 88.04.080;
- (50) Section 8, chapter 200, Laws of 1907 and RCW 88.04.090;
- (51) Section 9, chapter 200, Laws of 1907 and RCW 88.04.100;
- (52) Section 5, chapter 200, Laws of 1907 and RCW 88.04.110;
- (53) Section 6, chapter 200, Laws of 1907 and RCW 88.04.120;
- (54) Section 7, chapter 200, Laws of 1907 and RCW 88.04.130;
- (55) Section 10, chapter 200, Laws of 1907 and RCW 88.04.140;
- (56) Section 13, chapter 200, Laws of 1907 and RCW 88.04.150;
- (57) Section 19, chapter 200, Laws of 1907 and RCW 88.04.160;
- (58) Section 20, chapter 200, Laws of 1907 and RCW 88.04.170;
- (59) Section 15, chapter 200, Laws of 1907 and RCW 88.04.180;
- (60) Section 11, chapter 200, Laws of 1907 and RCW 88.04.190;
- (61) Section 17, chapter 200, Laws of 1907 and RCW 88.04.200;
- (62) Section 18, chapter 200, Laws of 1907 and RCW 88.04.210;
- (63) Section 12, chapter 200, Laws of 1907 and RCW 88.04.220;
- (64) Section 16, chapter 200, Laws of 1907 and RCW 88.04.230;
- (65) Section 21, chapter 200, Laws of 1907 and RCW 88.04.240;
- (66) Section 22, chapter 200, Laws of 1907 and RCW 88.04.250;
- (67) Section 23, chapter 200, Laws of 1907 and RCW 88.04.260;
- (68) Section 24, chapter 200, Laws of 1907 and RCW 88.04.270; and
- (69) Section 25, chapter 200, Laws of 1907 and RCW 88.04.280.

NEW SECTION. Sec. 18. If any provision of this 1977 amendatory act or the application thereof to any person or circumstances is held invalid, the invalidity shall not affect other provisions or applications of the 1977 amendatory act which can be given effect without the invalid provision or application, and to this end the provisions of this 1977 amendatory act are declared severable.

NEW SECTION. Sec. 19. This 1977 amendatory 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 House June 10, 1977.

Passed the Senate June 10, 1977.

Approved by the Governor June 17, 1977.

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

CHAPTER 290

[Engrossed Senate Bill No. 2451]

COUNTY BOARDS OF EQUALIZATION—APPEALS—CONVENING

AN ACT Relating to property taxes; amending section 84.08.130, chapter 15, Laws of 1961 as amended by section 156, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.08.130; and amending section 84.48.010, chapter 15, Laws of 1961 and RCW 84.48.010, as amended by section 2, chapter 55, Laws of 1970 ex. sess.

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

Section 1. Section 84.08.130, chapter 15, Laws of 1961 as amended by section 156, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.08.130 are each amended to read as follows:

Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the county auditor a notice of appeal in duplicate within ~~((ten))~~ thirty days after the action of such board of equalization, which notice shall specify the actions complained of, and said auditor shall forthwith transmit one of said notices to the board of tax appeals; and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization. The board of tax appeals shall require the board appealed from to certify the minutes of its proceedings resulting in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

Sec. 2. Section 84.48.010, chapter 15, Laws of 1961 and RCW 84.48.010 as amended by section 2, chapter 55, Laws of 1970 ex. sess., are each amended as follows:

Prior to July 1st, the county commissioners shall form a board for the equalization of the assessment of the property of the county. The members of said board may receive twenty-five dollars per day for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county: PROVIDED, That when the county commissioners constitute the board they shall not receive the per diem allowance. The board of equalization shall meet in open session for this purpose annually on the first Monday in July and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, and subject to the following rules:

First. They shall raise the valuation of each tract or lot or item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot or item which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

Fifth. The board may review all claims for either real or personal property tax exemption, and shall consider any taxpayer appeals from the decision of the assessor thereon to determine (1) if the taxpayer is entitled to an exemption, and (2) if so, the amount thereof.

The clerk of the board shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor shall correct the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, and he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state board of equalization on or before the fifth day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the first Monday in July and may continue in session and adjourn from time to time during a period not to exceed four weeks, but shall remain in session not less than three days: PROVIDED, That, in addition to the several times fixed by statute, any county board of equalization may be reconvened for special or general purposes, but not later than three years after the date of adjournment of its regularly convened session by order of the department of revenue: PROVIDED, FURTHER, That the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

No taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue.

Boards of county commissioners as such shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

Passed the Senate June 9, 1977.

Passed the House June 8, 1977.

Approved by the Governor June 17, 1977.

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