CHAPTER 364

[Second Substitute House Bill No. 388] SOLAR ENERGY SYSTEMS—PROPERTY TAX EXEMPTION

AN ACT Relating to revenue and taxation; and adding a new section to chapter 84.36 RCW.

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

<u>NEW SECTION.</u> Section 1. There is added to chapter 84.36 RCW a new section to read as follows:

(1) "Solar energy system" means equipment which meets the minimum standards, if any, promulgated by the United States department of housing and urban development, and which provides for the collection and use of incident solar energy for water heating, space heating or cooling, or other applications which require or would require a conventional source of energy such as petroleum products, natural gas, or electricity and which perform primarily with solar energy. In such other systems in which solar energy is used in a supplemental way, only those components which collect and transfer solar energy shall be included in this definition.

(2) Solar energy systems installed as improvements to real property shall be exempt from property taxation.

(3) Claims for exemption authorized by this section shall be filed with the county assessor on forms prescribed by the department of revenue and furnished by the assessor. Once filed, the exemption shall be valid for seven years and shall not be renewed. The assessor shall verify and approve such claims as he or she determines to be justified and in accordance with this section. No claims may be filed after December 31, 1981.

The department of revenue shall promulgate such rules and regulations, pursuant to chapter 34.04 RCW as are necessary and convenient to properly administer the provisions of this section.

Passed the House June 16, 1977. Passed the Senate June 19, 1977. Approved by the Governor July 14, 1977. Filed in Office of Secretary of State July 14, 1977.

CHAPTER 365 [House Bill No. 1284] METROPOLITAN TRACT—LEASES

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

Section 1. Section 1, chapter 174, Laws of 1974 ex. sess. and RCW 28B.20.382 are each amended to read as follows:

Until authorized and empowered to do so by statute of the legislature, the board of regents of the university, with respect to that certain tract of land in the city of Seattle originally known as the "old university grounds" and more recently

AN ACT Relating to state government; affecting the Metropolitan Tract and any lands contiguous thereto; amending section 1, chapter 174, Laws of 1974 ex. sess. and RCW 28B.20.382; and declaring an emergency.

known as the "Metropolitan Tract" and any land contiguous thereto, shall not sell said land or any part thereof or any improvement thereon, or lease said land or any part thereof or any improvement thereon or renew or extend any lease thereof for a term ending more than sixty years beyond midnight, ((July 23, 1974)) December 31, 1980. Any sale of said land or any part thereof or any improvement thereon, or any lease or renewal or extension of any lease of said land or any part thereof or any improvement thereon for a term ending more than sixty years after midnight, ((July 23, 1974)) December 31, 1980, made or attempted to be made by the board of regents shall be null and void unless and until the same has been approved or ratified and confirmed by legislative act.

The board of regents shall have power from time to time to lease said land, or any part thereof or any improvement thereon for a term ending not more than sixty years beyond midnight, ((July 23, 1974)) December 31, 1980: PROVIDED, That the board of regents shall make a full, detailed report of all leases and transactions pertaining to said land or any part thereof or any improvement thereon to each regular session of the legislature: PROVIDED FURTHER, That any and all records, books, accounts and/or agreements of any lessee or sublessee under this section, pertaining to compliance with the terms and conditions of such lease or sublease, shall be open to inspection by the board of regents and/or the ways and means committee of the senate or the appropriations committee of the house of representatives or any successor committee of either. It is not intended by this proviso that unrelated records, books, accounts and/or agreements of lessees, sublessees or related companies be open to such inspection.

<u>NEW SECTION.</u> Sec. 2. 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 19, 1977. Passed the Senate June 19, 1977. Approved by the Governor July 14, 1977. Filed in Office of Secretary of State July 14, 1977.

CHAPTER 366

[Substitute House Bill No. 3] PUBLIC UTILITY DISTRICTS—PRIVILEGE TAXES—THERMAL ELECTRIC GENERATING FACILITIES

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

AN ACT Relating to revenue and taxation; amending section 7, chapter 278, Laws of 1957 as last amended by section 22, chapter 26, Laws of 1967 ex. sess. and RCW 54.28.010; amending section 2, chapter 278, Laws of 1957 as amended by section 2, chapter 274, Laws of 1959 and RCW 54-.28.020; amending section 3, chapter 278, Laws of 1957 as last amended by section 30, chapter 278, Laws of 1975 1st ex. sess. and RCW 54.28.030; amending section 5, chapter 278, Laws of 1957 as last amended by section 32, chapter 278, Laws of 1975 1st ex. sess. and RCW 54.28.050; amending section 10, chapter 278, Laws of 1957 and RCW 54.28.090; and adding new sections to chapter 54.28 RCW.