

A deckhand on a licensed salmon charter boat may sell salmon roe taken from fish caught for personal use, subject to rules of the director and the following conditions:

- (1) The salmon shall be taken while fishing on the charter boat;
- (2) The roe is the property of the angler until the roe is given to the deckhand. The charter boat's passengers shall be notified of this fact by the deckhand;
- (3) The roe shall be sold to a licensed wholesale dealer; and
- (4) The deckhand shall be licensed as provided in section 2 of this act and shall have the license in possession whenever salmon roe is sold.

NEW SECTION. Sec. 2. There is added to chapter 75.28 RCW a new section to read as follows:

A deckhand license authorizes a crew member on a licensed salmon charter boat to sell salmon roe as provided in section 1 of this act. The fee for this license is ten dollars.

Sec. 3. Section 75.04.070, chapter 12, Laws of 1955 and RCW 75.04-.070 are each amended to read as follows:

"Personal use"—The taking or possession of food fish or shellfish "for personal use" means taking or fishing for food fish and shellfish by angling or by such other means and with such gear as the director may authorize for fishing for personal use, or possessing the same for the use of the person fishing for, taking, or possessing the same and not for sale or barter, except as provided in section 1 of this 1981 act.

Passed the Senate March 30, 1981.

Passed the House April 22, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.

CHAPTER 228

[Engrossed Senate Bill No. 4034]

PROPERTY TAX REFUNDS—BASIS, FUNDING

AN ACT Relating to property tax refunds; amending section 84.69.020, chapter 15, Laws of 1961 as last amended by section 21, chapter 291, Laws of 1975 1st ex. sess. and RCW 84.69.020; amending section 84.69.120; adding a new section to chapter 84.55; and adding a new section.

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

Section 1. Section 84.69.020, chapter 15, Laws of 1961 as last amended by section 21, chapter 291, Laws of 1975 1st ex. sess. and RCW 84.69.020 are each amended to read as follows:

On order of the board of county commissioners or other county legislative authority of any county, ad valorem taxes paid before or after delinquency shall be refunded if they were:

- (1) Paid more than once; or

- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls; or
- (4) Paid as a result of other clerical errors in listing property; or
- (5) Paid with respect to improvements which did not exist on assessment date; or
- (6) Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now or hereafter amended; or
- (8) Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED, That the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order((-)); or
- (11) Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state Constitution equal one percent of the assessed value established by the board; or
- (12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, That the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsections (9), (10), ~~((and))~~ (11), and (12).

Sec. 2. Section 84.69.120, chapter 15, Laws of 1961 and RCW 84.69-.120 are each amended to read as follows:

If the board of county commissioners rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, his guardian, executor, or administrator may within one year after the date of ~~((payment of the claimed refund amount))~~ the filing of the claim commence an action in the superior court against the county to recover the taxes which the board of county commissioners have refused to refund.

NEW SECTION. Sec. 3. There is added to chapter 84.55 RCW a new section to read as follows:

The provisions of this chapter shall not apply to a levy, or that portion of a levy, made by or for a taxing district for the purpose of funding a property tax refund paid or to be paid pursuant to the provisions of chapters 84.68 or attributable to a property tax refund paid or to be paid pursuant to the provisions of chapter 84.69 RCW.

NEW SECTION. Sec. 4. Section 1 (12) of the amendatory act applies to only those taxes which first become due and payable subsequent to January 1, 1981: PROVIDED, HOWEVER, That this section shall not apply to any taxes which were paid under protest and which were timely paid.

Passed the Senate April 26, 1981.

Passed the House April 22, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.

CHAPTER 229

[Senate Bill No. 4080]

MOTOR VEHICLES—TONNAGE LICENSE—MONTHLY PERMIT FEE

AN ACT Relating to motor vehicles; and amending section 1, chapter 196, Laws of 1975 1st ex. sess. as amended by section 21, chapter 64, Laws of 1975-'76 2nd ex. sess. and RCW 46.44.160.

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

Section 1. Section 1, chapter 196, Laws of 1975 1st ex. sess. as amended by section 21, chapter 64, Laws of 1975-'76 2nd ex. sess. and RCW 46.44.160 are each amended to read as follows:

~~((In the case of seasonal))~~ When vehicles for which licensed tonnage has been purchased on a monthly or quarterly basis pursuant to RCW 46.16-.135 or 46.85.120 as now or hereafter amended, then the additional tonnage provided for in RCW 46.44.095 may be purchased on a monthly or a quarterly basis: PROVIDED, That the total additional tonnage purchased under ~~((each section or both sections combined))~~ RCW 46.44.095 is not less than six thousand pounds. The fee for ~~((such))~~ a monthly permit shall be one-twelfth the amount charged for a corresponding twelve-month period, and the fee for a quarterly permit shall be one-fourth the amount charged for a