

provided by the assessor, shall notify the county assessor of his intention to claim the relief provided by RCW 84.70.010 through 84.70.040 as now or hereafter amended. The taxpayer shall also file a copy with the legislative body of the county, which shall serve as a petition for abatement of the tax: PROVIDED, That the form shall contain such information as the department may prescribe. After receipt of the taxpayer's claim, and within thirty days after receipt, the county assessor shall provide the legislative body of the county with his determination of the facts necessary to calculate the amount of relief, if any, to which he believes the taxpayer is entitled. A copy of the assessor's determination shall be sent to the taxpayer.

Sec. 3. Section 36.21.080, chapter 4, Laws of 1963 as last amended by section 1, chapter 120, Laws of 1975 1st ex. sess. and RCW 36.21.080 are each amended to read as follows:

(1) The county assessor is authorized to place any property under the provisions of RCW 36.21.040 through 36.21.080 on the assessment rolls for the purposes of tax levy up to May 31st of each year. The assessed valuation of property under the provisions of RCW 36.21.040 through 36.21.080 shall be considered as of the April 30th immediately preceding the date that the property is placed on the assessment rolls.

(2) If, on or before December 31 in any calendar year, any real or personal property placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty percent as a result of a natural disaster, the true cash value of such property shall be reduced for that year by an amount determined as follows, without necessity of taxpayer application under chapter 84.70 RCW:

(a) First take the true cash value of such taxable property before destruction or reduction in value and deduct therefrom the true cash value of the remaining property after destruction or reduction in value.

(b) Then divide any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining after the date of the destruction or reduction in value of the property.

Passed the Senate April 25, 1981.

Passed the House April 22, 1981.

Approved by the Governor May 18, 1981.

Filed in Office of Secretary of State May 18, 1981.

---

## CHAPTER 275

[Engrossed Senate Bill No. 3272]

TOUTLE, COWEMAN, COWLITZ RIVERS DREDGE SPOILS—DISPOSAL

AN ACT Relating to public lands; adding new sections to chapter 79.01 RCW; and declaring an emergency.

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

NEW SECTION. Section 1. There is added to chapter 79.01 RCW a new section to read as follows:

The legislature finds and declares that, due to the extraordinary volume of material washed down onto state-owned beds and shorelands in the Toutle river, Coweman river and portions of the Cowlitz river, the dredge spoils placed upon adjacent privately owned property in such areas, if further disposed, will be of nominal value to the state and that it is in the best interests of the state to allow further disposal without charge.

NEW SECTION. Sec. 2. There is added to chapter 79.01 RCW a new section to read as follows:

All dredge spoil or materials removed from the state-owned beds and shores of the Toutle river, Coweman river and that portion of the Cowlitz river from two miles above the confluence of the Toutle river to its mouth deposited on adjacent private lands during the years 1980 through December 31, 1985, as a result of dredging of these rivers for navigation and flood control purposes may be sold, transferred, or otherwise disposed of by owners of such lands without the necessity of any charge by the department of natural resources and free and clear of any interest of the department of natural resources of the state of Washington.

NEW SECTION. Sec. 3. This 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 Senate April 24, 1981.

Passed the House April 15, 1981.

Approved by the Governor May 18, 1981.

Filed in Office of Secretary of State May 18, 1981.

---

CHAPTER 276

[Engrossed Senate Bill No. 3304]

CITY AND COUNTY JAILS—STATE FUNDING

AN ACT Relating to city and county jails; amending section 5, chapter 316, Laws of 1977 ex. sess. as amended by section 13, chapter 232, Laws of 1979 ex. sess. and RCW 70.48.050; amending section 12, chapter 316, Laws of 1977 ex. sess. and RCW 70.48.120; amending section 16, chapter 316, Laws of 1977 ex. sess. and RCW 70.48.160; and adding new sections to chapter 70.48 RCW.

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

Section 1. Section 5, chapter 316, Laws of 1977 ex. sess. as amended by section 13, chapter 232, Laws of 1979 ex. sess. and RCW 70.48.050 are each amended to read as follows:

In addition to any other powers and duties contained in this chapter, the commission shall have the powers and duties: