

NEW SECTION. Section 1. There is added to chapter 43.19 RCW a new section to read as follows:

(1) The director of general administration through the state purchasing and material control director shall develop a system for state agencies and departments to use credit cards or similar devices to make purchases. The director may contract with a financial institution or institutions in this state to administer the credit cards.

(2) The director of general administration through the state purchasing and material control director shall adopt rules for:

- (a) The distribution of the credit cards;
- (b) The authorization and control of the use of the credit cards;
- (c) The credit limits available on the credit cards;
- (d) Instructing users of gasoline credit cards to use self-service islands whenever possible;
- (e) Payments of the bills; and
- (f) Any other rule necessary to implement or administer the program under this section.

Passed the Senate April 10, 1982.

Passed the House April 10, 1982.

Approved by the Governor April 20, 1982.

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CHAPTER 46

[Engrossed Substitute Senate Bill No. 3783]

TAXATION—REVALUATION OF PROPERTY—APPEALS

AN ACT Relating to revaluation of property; amending section 84.41.030, chapter 15, Laws of 1961 as amended by section 6, chapter 288, Laws of 1971 ex. sess. and RCW 84.41.030; amending section 2, chapter 131, Laws of 1974 ex. sess. as amended by section 9, chapter 214, Laws of 1979 ex. sess. and RCW 84.41.041; amending section 84.41.090, chapter 15, Laws of 1961 as amended by section 200, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.41.090; amending section 36.21.080, chapter 4, Laws of 1963 as last amended by section 3, chapter 274, Laws of 1981 and RCW 36.21.080; amending section 84.40.040, chapter 15, Laws of 1961 as last amended by section 97, chapter 195, Laws of 1973 1st ex. sess. and RCW 84.40.040; amending section 42, chapter 26, Laws of 1967 ex. sess. as amended by section 2, chapter 284, Laws of 1977 ex. sess. and RCW 82.03.130; amending section 3, chapter 284, Laws of 1977 ex. sess. and RCW 84.48.075; amending section 43, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.140; amending section 47, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.180; amending section 84.08.060, chapter 15, Laws of 1961 as amended by section 150, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.08.060; adding a new section to chapter 84.40 RCW; and declaring an emergency.

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

Section 1. Section 84.41.030, chapter 15, Laws of 1961 as amended by section 6, chapter 288, Laws of 1971 ex. sess. and RCW 84.41.030 are each amended to read as follows:

Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable real property within the county at least once each four years and physical inspection of all taxable real property within the county at least once each six years.

Sec. 2. Section 2, chapter 131, Laws of 1974 ex. sess. as amended by section 9, chapter 214, Laws of 1979 ex. sess. and RCW 84.41.041 are each amended to read as follows:

Each county assessor shall cause taxable real property to be physically inspected and valued at least once every (~~four~~) six years in accordance with RCW 84.41.030, and in accordance with a plan filed with and approved by the department of revenue. Such revaluation plan shall provide that a reasonable portion of all taxable real property within a county shall be revalued and these newly-determined values placed on the assessment rolls each year. If the revaluation plan provides for physical inspection at least once each four years, during the intervals between each physical inspection of real property, the valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data. If the revaluation plan provides for physical inspection less frequently than once each four years, during the intervals between each physical inspection of real property, the valuation of such property shall be adjusted to its current true and fair value, such adjustments to be made once each year and to be based upon appropriate statistical data.

The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property within the past five years, the cost and characteristics of any improvement on the property and other facts necessary for appraisal of the property.

Sec. 3. Section 84.41.090, chapter 15, Laws of 1961 as amended by section 200, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.41.090 are each amended to read as follows:

The department of revenue shall by rule establish appropriate statistical methods for use by assessors in adjusting the valuation of property between physical inspections. The department of revenue shall make and publish such additional rules, regulations and guides which it determines are needed to supplement materials presently published by the department of revenue for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by RCW 84.40.030 and in accordance with the applicable rules, regulations and valuation manuals published by the department of revenue.

Sec. 4. Section 36.21.080, chapter 4, Laws of 1963 as last amended by section 3, chapter 274, Laws of 1981 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))~~ August 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))~~ July 31st of that year.

(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.

Sec. 5. Section 84.40.040, chapter 15, Laws of 1961 as last amended by section 97, chapter 195, Laws of 1973 1st ex. sess. and RCW 84.40.040 are each amended to read as follows:

The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. He shall also complete the duties of listing and placing valuations on all property by May 31st of each year, except that the listing and valuation of construction under RCW 36.21.040 through 36.21.080 shall be completed by August 31st of each year, and in the following manner, to wit:

He shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter one hundred percent of the value of such land and of the total value of such improvements, together with the total of such one hundred percent valuations, opposite each description of property on his assessment list and tax roll.

He shall make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the standard form prescribed by the department of revenue, which statement and list shall include, if required by the form, the year of acquisition and total original cost of personal property in each category of the prescribed form, and

shall be signed and verified under penalty of perjury by the person listing the property. Such list and statement shall be filed on or before the last day of March, but the assessor, upon written request filed on or before such date and for good cause shown therein, shall allow a reasonable extension of time for filing. The assessor shall on or before the 1st day of January of each year mail a notice to all such persons at their last known address that such statement and list is required, such notice to be accompanied by the form on which the statement or list is to be made: PROVIDED, That the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter one hundred percent of the same in the assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of his residence or place of business. The assessor may, after giving written notice of his action to the person to be assessed, add to the assessment list any taxable property which, in his judgment, should be included in such list.

Sec. 6. Section 42, chapter 26, Laws of 1967 ex. sess. as amended by section 2, chapter 284, Laws of 1977 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, landowner, or owner of an intercounty public utility or private car company from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to RCW 84.48.075: 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~~) under RCW 84.48.075(3) and not later than fifteen days after the date of certification as required by RCW 84.48.075; 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.

Sec. 7. Section 3, chapter 284, Laws of 1977 ex. sess. and RCW 84.48-.075 are each amended to read as follows:

(1) The department of revenue shall annually, prior to the first Monday in August, determine ((the)) and submit to each assessor a preliminary 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)) shall 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) The department shall review each county's preliminary ratio with the assessor, a landowner, or an owner of an intercounty public utility or private car company of that county, if requested by the assessor, a landowner, or an owner of an intercounty public utility or private car company of that county, respectively, between the first and third Mondays of August. 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)~~) and after the third Monday of August, the department shall certify to each county assessor the real and personal property ratio for that county.

(4) The department of revenue shall also examine procedures used by the assessor to assess real and personal property in the county, including calculations, use of prescribed value schedules, and efforts to locate all taxable property in the county. If any examination by the department discloses other than market value is being listed on the county assessment rolls of the county by the assessor and, after due notification by the department, is not corrected, the department of revenue shall, in accordance with rules adopted by the department, adjust the ratio of that type of property, which adjustment shall be used for determining the county's indicated ratio.

Sec. 8. Section 43, chapter 26, Laws of 1967 ex. sess. and RCW 82.03-.140 are each amended to read as follows:

In all appeals over which the board has jurisdiction under RCW 82.03-.130, a party taking an appeal may elect either a formal or an informal

hearing, such election to be made according to rules of practice and procedure to be promulgated by the board: PROVIDED, HOWEVER, That nothing herein shall be construed to modify the provisions of RCW 82.03.190: AND PROVIDED FURTHER, That upon an appeal under RCW 82.03.130(5), the director of revenue may, within ten days from the date of its receipt of the notice of appeal, file with the clerk of the board notice of its intention that the hearing be held pursuant to chapter 34.04 RCW. In the event that appeals are taken from the same decision, order, or determination, as the case may be, by different parties and only one of such parties elects a formal hearing, a formal hearing shall be granted.

Sec. 9. Section 47, chapter 26, Laws of 1967 ex. sess. and RCW 82.03.180 are each amended to read as follows:

Judicial review of a decision of the board of tax appeals shall be de novo in accordance with the provisions of RCW 82.32.180 or 84.68.020 as applicable except when the decision has been rendered pursuant to a formal hearing elected under RCW 82.03.140 or 82.03.190, in which event judicial review may be obtained only pursuant to RCW 34.04.130 and 34.04.140: PROVIDED, HOWEVER, That nothing herein shall be construed to modify the rights of a taxpayer conferred by RCW 82.32.180 and 84.68.020 to sue for tax refunds: AND PROVIDED FURTHER, That no review from a decision made pursuant to RCW 82.03.130(1) may be obtained by a taxpayer unless within the petition period provided by RCW 34.04.130 the taxpayer shall have first paid in full the contested tax, together with all penalties and interest thereon, if any. The director of revenue shall have the same right of review from a decision made pursuant to RCW 82.03.130(1) as does a taxpayer; and the director of revenue and all parties to an appeal under RCW 82.03.130(5) shall have the right of review from a decision made pursuant to RCW 82.03.130(5).

NEW SECTION. Sec. 10. There is added to chapter 84.40 RCW a new section to read as follows:

For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor.

In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW.

Sec. 11. Section 84.08.060, chapter 15, Laws of 1961 as amended by section 150, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.08.060 are each amended to read as follows:

The department of revenue shall have power to direct and to order any county board of equalization to raise or lower the valuation of any taxable

property, or to add any property to the assessment list, or to perform or complete any other duty required by statute. The department of revenue may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the department of revenue and may make such orders as it shall determine to be just and necessary. The department may require any county board of equalization to reconvene at any time for the purpose of performing or completing any duty or taking any action it might lawfully have performed or taken at any of its previous regular July, November or April meetings. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the department of revenue, the department of revenue shall have power to take any other appropriate action, or to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: **PROVIDED**, That in all cases where the department of revenue shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the department of revenue shall not proceed to raise such valuation or add such property to the assessment list until a period of five days shall have elapsed subsequent to the date of the last publication of such notice: **PROVIDED FURTHER**, That appeals to the board of tax appeals by any taxpayer or taxing unit concerning any action of the county board of equalization shall not raise the valuation of the property to an amount greater than the larger of either the valuation of the property by the county assessor or the valuation of the property assigned by the county board of equalization. Such notice shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the department of revenue and shall state that the department of revenue proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated. The necessary expense incurred by the department of revenue in making such reassessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as reassessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county upon the order of the department of revenue.

NEW SECTION. Sec. 12. Sections 1 through 5 of this act are 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 10, 1982.

Passed the House April 9, 1982.

Approved by the Governor April 20, 1982.

Filed in Office of Secretary of State April 20, 1982.

CHAPTER 47

[House Bill No. 600]

CRIMINAL LAW REVISIONS

AN ACT Relating to crimes; amending section 1, chapter 175, Laws of 1969 ex. sess. as amended by section 1, chapter 258, Laws of 1981 and RCW 9.41.025; adding a new section to chapter 9.41 RCW; amending section 1, chapter 64, Laws of 1933 and RCW 9.41.190; amending section 5, chapter 172, Laws of 1935 as amended by section 4, chapter 124, Laws of 1961 and RCW 9.41.050; amending section 13, chapter 249, Laws of 1909 and RCW 9.92.010; amending section 15, chapter 249, Laws of 1909 and RCW 9.92.020; amending section 785, Code of 1881 as amended by section 14, chapter 249, Laws of 1909 and RCW 9.92.030; amending section 1, chapter 24, Laws of 1905 as last amended by section 4, chapter 8, Laws of 1982 1st ex. sess. and RCW 9.92.060; amending section 2, chapter 188, Laws of 1971 ex. sess. and RCW 9.92.064; amending section 1, chapter 19, Laws of 1980 as last amended by section 5, chapter 8, Laws of 1982 1st ex. sess. and RCW 9.95.210; amending section 6, chapter 227, Laws of 1957 and RCW 9.95.230; amending section 9A.20.030, chapter 260, Laws of 1975 1st ex. sess. as amended by section 3, chapter 29, Laws of 1979 and RCW 9A.20.030; amending section 9A.52.100, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.52.100; amending section 9A.56.040, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.56.040; amending section 9A.72.090, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.72.090; amending section 9A.72.100, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.72.100; amending section 9A.72.110, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.72.110; amending section 9A.72.120, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.72.120; amending section 9A.76.050, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.76.050; amending section 9A.76.070, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.76.070; amending section 9A.76.080, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.76.080; amending section 9A.76.110, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.76.110; amending section 9A.76.120, chapter 260, Laws of 1975 1st ex. sess. and RCW 9A.76.120; amending section 1, chapter 244, Laws of 1975 1st ex. sess. and RCW 10.05.010; amending section 1, chapter 5, Laws of 1973 as amended by section 13, chapter 61, Laws of 1979 and RCW 46.20.391; amending section 1, chapter 75, Laws of 1979 ex. sess. and RCW 46.61.024; amending section 62, chapter 155, Laws of 1965 ex. sess. as last amended by section 6, chapter 176, Laws of 1979 ex. sess. and RCW 46.61.515; amending section 9, chapter 8, Laws of 1982 1st ex. sess. (uncodified); adding a new section to chapter 9A.52 RCW; repealing section 777, Code of 1881, section 63, chapter 249, Laws of 1909 and RCW 10.43.010; prescribing penalties; providing an effective date; and declaring an emergency.

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

Section 1. Section 1, chapter 175, Laws of 1969 ex. sess. as amended by section 1, chapter 258, Laws of 1981 and RCW 9.41.025 are each amended to read as follows:

Any person who shall commit or attempt to commit any felony, including but not limited to assault in the first degree, rape in the first degree, burglary in the first degree, robbery in the first degree, riot, or any other