authority of the city or town may initiate annexation by the adoption of an ordinance stating an intent to join the fire protection district and finding that the public interest will be served thereby. If the board of fire commissioners of the fire protection district shall concur in the annexation, notification thereof shall be transmitted to the legislative authority or authorities of the counties in which the city or town and the district are situated.

Passed the Senate March 11, 1985. Passed the House April 19, 1985. Approved by the Governor May 16, 1985. Filed in Office of Secretary of State May 16, 1985.

## CHAPTER 314

[Senate Bill No. 3426]
INDUSTRIAL INSURANCE APPEALS

AN ACT Relating to industrial insurance; and amending RCW 51.52.104.

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

Sec. 1. Section 6, chapter 148, Laws of 1963 as last amended by section 5, chapter 109, Laws of 1982 and RCW 51.52.104 are each amended to read as follows:

After all evidence has been presented at hearings conducted by an industrial appeals judge, who shall be an active member of the Washington state bar association, the industrial appeals judge shall enter a proposed or recommended decision and order which shall be in writing and shall contain findings and conclusions as to each contested issue of fact and law, as well as the order based thereon. The industrial appeals judge shall file the signed original of the proposed decision and order((, signed by him,)) with the board, and copies thereof shall be mailed by the board to each party to the appeal and to ((his)) each party's attorney or representative of record. Within twenty days, or such further ((period)) time as the board may allow on written application of a party, filed within said twenty days from the date of communication of the proposed decision and order to the parties or their attorneys or representatives of record, any party may file with the board a written petition for review of the same. ((For purposes of determining whether)) Filing of a petition for review ((has been timely filed, the date such petition for review is received at)) is perfected by mailing or personally delivering the petition to the board's offices in Olympia ((shall be the date upon which filing is perfected)). Such petition for review shall set forth in detail the grounds therefor and the party or parties filing the same shall be deemed to have waived all objections or irregularities not specifically set forth therein.

In the event no petition for review is filed as provided herein by any party, the proposed decision and order of the industrial appeals judge shall be adopted by the board and become the decision and order of the board, and no appeal may be taken therefrom to the courts. If an order adopting the proposed decision and order is not formally signed by the board on the day following the ((expiration of the time period for filing a)) date the petition for review of the proposed decision and order is due, said proposed decision and order shall be deemed adopted by the board and become the decision and order of the board, and no appeal may be taken therefrom to the courts.

Passed the Senate April 28, 1985.

Passed the House April 12, 1985.

Approved by the Governor May 16, 1985.

Filed in Office of Secretary of State May 16, 1985.

## **CHAPTER 315**

[Substitute Senate Bill No. 4189]
INDUSTRIAL INSURANCE TAX ASSESSMENT ACTIONS—APPELLATE
JURISDICTION—STATUTE OF LIMITATIONS

AN ACT Relating to appellate jurisdiction in industrial insurance tax assessment actions; amending RCW 51.16.060, 51.16.150, 51.16.155, 51.16.160, 51.16.190, 51.48.120, 51.48.140, and 51.52.050; adding a new section to chapter 51.48 RCW; and repealing RCW 51.48.130.

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

Sec. 1. Section 13, chapter 260, Laws of 1981 and RCW 51.16.060 are each amended to read as follows:

Every employer not qualifying as a self-insurer, shall insure with the state and shall, on or before the last day of January, April, July and October of each year thereafter, furnish the department with a true and accurate payroll for the period in which workers were employed by it during the preceding calendar quarter, the total amount paid to such workers during such preceding calendar quarter, and a segregation of employment in the different classes established pursuant to this title, and shall pay its premium thereon to the appropriate fund. Premiums for a calendar quarter, whether reported or not, shall become due and delinquent on the day immediately following the last day of the month following the calendar quarter. The sufficiency of such statement shall be subject to the approval of the director: PROVIDED, That the director may in his or her discretion and for the effective administration of this title require an employer in individual instances to furnish a supplementary report containing the name of each individual worker, his or her hours worked, his or her rate of pay and the class or classes in which such work was performed: PROVIDED FUR-THER, That in the event an employer shall furnish the department with four consecutive quarterly reports wherein each such quarterly report indicates that no premium is due the department may close the account: PRO-VIDED FURTHER, That the department may promulgate rules and