

(5) To allow an advocate to provide information to the court concerning the child's ability to understand the nature of the proceedings.

(6) To be provided information or appropriate referrals to social service agencies to assist the child and/or the child's family with the emotional impact of the crime, the subsequent investigation, and judicial proceedings in which the child is involved.

(7) To allow an advocate to be present in court while the child testifies in order to provide emotional support to the child.

(8) To provide information to the court as to the need for the presence of other supportive persons at the court proceedings while the child testifies in order to promote the child's feelings of security and safety.

(9) To allow law enforcement agencies the opportunity to enlist the assistance of other professional personnel such as child protection services, victim advocates or prosecutorial staff trained in the interviewing of the child victim.

NEW SECTION. Sec. 4. The failure to provide notice to a child victim or witness under this chapter of the rights enumerated in section 3 of this act shall not result in civil liability so long as the failure to notify was in good faith and without gross negligence. The failure to make a reasonable effort to assure that child victims and witnesses are afforded the rights enumerated in section 3 of this act shall not result in civil liability so long as the failure to make a reasonable effort was in good faith and without gross negligence.

NEW SECTION. Sec. 5. Sections 1 through 4 of this act shall constitute a new chapter in Title 7 RCW.

Passed the House April 22, 1985.

Passed the Senate April 17, 1985.

Approved by the Governor May 20, 1985.

Filed in Office of Secretary of State May 20, 1985.

CHAPTER 395

[Engrossed House Bill No. 718]
MOBILE HOMES—TAXATION

AN ACT Relating to mobile homes; amending RCW 46.44.170, 84.04.090, 84.36.383, 84.56.340, and 84.60.020; adding a new section to chapter 19.52 RCW; adding a new section to chapter 84.36 RCW; and adding a new section to chapter 84.40 RCW.

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

Sec. 1. Section 2, chapter 22, Laws of 1977 ex. sess. as amended by section 1, chapter 152, Laws of 1980 and RCW 46.44.170 are each amended to read as follows:

(1) Any person moving a mobile home as defined in RCW 46.04.302 upon public highways of the state must obtain a special permit from the

department of transportation and local authorities pursuant to RCW 46.44-.090 and 46.44.093 and shall pay the proper fee as prescribed by RCW 46-.44.0941 and 46.44.096.

(2) A special permit issued as provided in subsection (1) of this section for the movement of any mobile home shall not be valid until the county treasurer of the county in which the mobile home is located shall endorse or attach thereto his certificate that all property taxes due in that calendar year, and all delinquent taxes upon the mobile home being moved have been satisfied; PROVIDED, That endorsement or certification by the county treasurer is not required when a mobile home is to enter the state or is being moved from a manufacturer or distributor to a retail sales outlet or directly to the purchaser's designated location or between retail and sales outlets. It shall be the responsibility of the owner of the mobile home or ((his)) the agent to obtain such endorsement from the county treasurer.

(3) Nothing herein should be construed as prohibiting the issuance of vehicle license plates for a mobile home, but no such plates shall be issued unless the mobile home for which such plates are sought has been listed for property tax purposes in the county in which it is principally located and the appropriate fee for such license has been paid.

(4) The department of transportation and local authorities are authorized to adopt reasonable rules for implementing the provisions of this section.

Sec. 2. Section 84.04.090, chapter 15, Laws of 1961 as amended by section 70, chapter 299, Laws of 1971 ex. sess. and RCW 84.04.090 are each amended to read as follows:

The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise, and all buildings, structures or improvements or other fixtures of whatsoever kind thereon, except improvements upon lands the fee of which is still vested in the United States, or in the state of Washington, and all rights and privileges thereto belonging or in any wise appertaining, except leases of real property and leasehold interests therein for a term less than the life of the holder; and all substances in and under the same; all standing timber growing thereon, except standing timber owned separately from the ownership of the land upon which the same may stand or be growing; and all property which the law defines or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law for the purposes of taxation. ~~((Except for the purposes of chapters 84.56 and 84.60 RCW;))~~ The term real property shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being permanently fixed in location upon land owned or leased by the owner of the mobile home and placed on a permanent foundation (posts or blocks) with fixed pipe connections with sewer, water, or other utilities; PROVIDED, That a mobile home located on land leased by

the owner of the mobile home shall be subject to the provisions of chapter 84.56 RCW.

Sec. 3. Section 2, chapter 182, Laws of 1974 ex. sess. as last amended by section 4, chapter 11, Laws of 1983 1st ex. sess. and RCW 84.36.383 are each amended to read as follows:

As used in RCW 84.36.381 through 84.36.389, except where the context clearly indicates a different meaning:

(1) The term "residence" shall mean a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre. The term shall also include a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term shall also include a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080, 84.04.090 or 84.40.250, such a residence shall be deemed real property.

(2) The term "real property" (~~except for the purposes of chapters 84.56 and 84.60 RCW,)~~) shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water, or other utilities; PROVIDED, That a mobile home located on land leased by the owner of the mobile home shall be subject to the provisions of chapter 84.56 RCW.

(3) The term "preceding calendar year" shall mean the calendar year preceding the year in which the claim for exemption is to be made.

(4) "Department" shall mean the state department of revenue.

(5) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse, and the disposable income of each cotenant occupying the residence for the preceding calendar year, less amounts paid by the person claiming the exemption or his or her spouse during the previous year for the treatment or care of either person in a nursing home.

(6) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1980, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

- (a) Capital gains;
- (b) Amounts deducted for loss;
- (c) Amounts deducted for depreciation;
- (d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits other than attendant-care and medical-aid payments;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(7) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

Sec. 4. Section 84.56.340, chapter 15, Laws of 1961 as amended by section 1, chapter 48, Laws of 1971 ex. sess. and RCW 84.56.340 are each amended to read as follows:

Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the county assessor, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and the assessor shall forthwith certify such proportionate value to the county treasurer: PROVIDED, That excepting when property is being acquired for public use, or where a person or financial institution desires to pay the taxes and any penalties and interest on a mobile home upon which they have a lien by mortgage or otherwise, no segregation of property for tax purposes shall be made unless all delinquent taxes and assessments on the entire tract have been paid in full: **AND PROVIDED FURTHER,** That where the assessed valuation of the tract to be divided exceeds two thousand dollars a notice by registered mail must be given by the assessor to the several owners interested in said tract, if known, and if no protest against said division be filed with the county assessor within twenty days from date of notice, the county assessor shall duly certify the proportionate value to the county treasurer. The county treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the county assessor. In cases where protest is filed to said division appeal shall be made to the county commissioners at their next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered by county commissioners. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole.

Sec. 5. Section 84.60.020, chapter 15, Laws of 1961 as amended by section 8, chapter 22, Laws of 1977 ex. sess. and RCW 84.60.020 are each amended to read as follows:

The taxes assessed upon real property, including mobile homes assessed thereon, and other mobile homes as defined in RCW 82.50.010 shall be a lien thereon from and including the first day of January in the year in which

they are levied until the same are paid, but as between the grantor or vendor and the grantee or purchaser of any real property or any such mobile home, when there is no express agreement as to payment of the taxes thereon due and payable in the calendar year of the sale or the contract to sell, the grantor or vendor shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the whole of such calendar year, and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes. The lien for the property taxes assessed on a mobile home shall be terminated and absolved for the year subsequent to the year of its removal from the state, when notice is given to the county treasurer describing the mobile home, if all property taxes due at the time of removal are satisfied. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property except mobile homes as above provided from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in RCW 84.56.070, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in RCW 84.60.040, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

NEW SECTION. Sec. 6. A new section is added to chapter 19.52 RCW to read as follows:

This chapter shall not apply to the financing of mobile homes which meets the definition of real property contained in RCW 84.04.090, and which financing is insured by a federal instrumentality.

NEW SECTION. Sec. 7. A new section is added to chapter 84.36 RCW to read as follows:

Any mobile home which is a part of a dealer's inventory and held solely for sale in the ordinary course of the dealer's business and is not used for any other purpose shall be exempt from property taxation: PROVIDED, That this exemption shall not apply to property taxes already levied or delinquent on such mobile home at the time it becomes part of a dealer's inventory.

NEW SECTION. Sec. 8. A new section is added to chapter 84.40 RCW to read as follows:

In the assessment of any mobile home, the assessment record shall contain a description of the mobile home including the make, model, and serial number. The property tax roll shall identify any mobile home.

Passed the House April 28, 1985.

Passed the Senate April 27, 1985.

Approved by the Governor May 20, 1985.

Filed in Office of Secretary of State May 20, 1985.

CHAPTER 396

[Substitute House Bill No. 150]

DIKING, DRAINAGE, FLOOD CONTROL—DISTRICT CREATION AND OPERATION

AN ACT Relating to special districts; amending RCW 85.05.085, 85.05.280, 85.05.410, 85.05.580, 85.06.080, 85.06.250, 85.06.380, 85.08.290, 85.08.300, 85.08.320, 85.08.610, 85.20.030, 85.20.050, 85.22.030, 85.22.050, 85.22.070, 85.24.070, 85.24.080, 85.36.010, 86.09.184, 86.09.187, 86.09.259, 86.09.271, 86.09.274, 86.09.283, 86.09.301, 86.09.304, 86.09.385, 86.09.388, 86.09.391, 86.09.409, 86.09.418, 86.09.433, 86.09.442, 86.09.448, 86.09.451, 86.09.457, 86.09.463, 86.09.466, 86.09.568, 86.09.577, 86.09.592, 86.09.598, 86.09.604, 86.09.607, 86.09.610, 86.09.622, 86.09.625, 86.09.700, and 86.09.703; adding a new chapter to Title 85 RCW; adding new sections to chapter 85.05 RCW; adding new sections to chapter 85.06 RCW; adding new sections to chapter 85.08 RCW; adding new sections to chapter 85.24 RCW; adding new sections to chapter 85.36 RCW; adding new sections to chapter 86.09 RCW; and repealing RCW 85.05.020, 85.05.030, 85.05.040, 85.05.050, 85.05.060, 85.06.020, 85.06.030, 85.06.040, 85.06.050, 85.08.020, 85.08.040, 85.08.050, 85.08.060, 85.08.070, 85.08.080, 85.08.090, 85.08.100, 85.08.110, 85.08.120, 85.08.130, 85.08.140, 85.08.150, 85.08.160, 85.08.170, 85.08.180, 85.08.290, 85.20.040, 85.22.040, 85.24.020, 85.24.030, 85.24.040, 86.09.007, 86.09.022, 86.09.025, 86.09.028, 86.09.031, 86.09.034, 86.09.037, 86.09.040, 86.09.043, 86.09.046, 86.09.049, 86.09.052, 86.09.055, 86.09.058, 86.09.061, 86.09.064, 86.09.067, 86.09.070, 86.09.073, 86.09.076, 86.09.079, 86.09.082, 86.09.085, 86.09.088, 86.09.091, 86.09.094, 86.09.097, 86.09.100, 86.09.103, 86.09.106, 86.09.109, 86.09.112, 86.09.115, 86.09.118, 86.09.121, 86.09.124, 86.09.127, 86.09.130, 86.09.133, 86.09.136, 86.09.139, 86.09.142, 86.09.145, 86.09.238, 86.09.241, 86.09.244, 86.09.247, 86.09.250, 86.09.253, 86.09.256, 86.09.262, 86.09.289, 86.09.295, 86.09.298, 86.09.316, 86.09.331, 86.09.334, 86.09.337, 86.09.340, 86.09.343, 86.09.346, 86.09.349, 86.09.352, 86.09.355, 86.09.358, 86.09.361, 86.09.364, 86.09.367, 86.09.370, 86.09.373, and 86.09.376.

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

NEW SECTION. Sec. 1. The purpose of this chapter is to provide uniform and simplified procedures for the creation, elections, and operations of various special districts that provide diking, drainage, and flood control facilities and services. The legislature finds that it is in the public interest to clarify and standardize the laws relating to these special districts.

NEW SECTION. Sec. 2. Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter:

(1) "Governing body" means the board of commissioners, board of supervisors, or board of directors of a special district.

(2) "Owner of land" means the record owner of at least a majority ownership interest in a separate and legally created lot or parcel of land, as determined by the records of the county auditor, except that if the lot or