only that portion of the total value which is not in controversy for purposes of computing the levy rates and extending the tax on the tax roll in accordance with this chapter, unless the state board of tax appeals has issued its determination at the time of extending the tax.

When the state board of tax appeals makes its final determination, the proper amount of tax shall be extended and collected for each taxing district if this has not already been done. The amount of tax collected and extended shall include interest at the rate of nine percent per year on the amount of the board's final determination minus the amount not in controversy. The interest shall accrue from the date the amount not in controversy was first due and payable. Any amount extended in excess of that permitted by chapter 84.55 RCW shall be held in abeyance and used to reduce the levy rates of the next succeeding levy.

Passed the House March 2, 1987. Passed the Senate April 8, 1987. Approved by the Governor April 22, 1987. Filed in Office of Secretary of State April 22, 1987.

CHAPTER 157

[Substitute House Bill No. 489] PROBATE—SUCCESSOR NOTICE NO LONGER REQUIRED TO THE REVENUE

DEPARTMENT INHERITANCE TAX DIVISION REGARDING A CLAIM

AN ACT Relating to probate; amending RCW 11.62.010; and declaring an emergency.

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

Sec. 1. Section 4, chapter 117, Laws of 1974 ex. sess. as amended by section 11, chapter 234, Laws of 1977 ex. sess. and RCW 11.62.010 are each amended to read as follows:

(1) At any time after forty days from the date of a decedent's death, any person who is indebted to or who has possession of any personal property belonging to the decedent or to the decedent and his or her surviving spouse as a community, which debt or personal property is an asset which is subject to probate, shall pay such indebtedness or deliver such personal property, or so much of either as is claimed, to a person claiming to be a successor of the decedent upon receipt of proof of death and of an affidavit made by said person which meets the requirements of subsection (2) of this section.

(2) An affidavit which is to be made pursuant to this section shall state:

(a) The claiming successor's name and address, and that the claiming successor is a "successor" as defined in RCW 11.62.005;

(b) That the decedent was a resident of the state of Washington on the date of his death;

(c) That the value of the decedent's entire estate subject to probate, not including the surviving spouse's community property interest in any assets which are subject to probate in the decedent's estate, wherever located, less liens and encumbrances, does not exceed ten thousand dollars;

(d) That forty days have elapsed since the death of the decedent;

(e) That no application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction;

(f) That all debts of the decedent including funeral and burial expenses have been paid or provided for;

(g) A description of the personal property and the portion thereof claimed, together with a statement that such personal property is subject to probate;

(h) That the claiming successor has given written notice, either by personal service or by mail, identifying his or her claim, and describing the property claimed, to all other successors of the decedent, and that at least ten days have elapsed since the service or mailing of such notice; and

(i) That the claiming successor is either personally entitled to full payment or delivery of the property claimed or is entitled to full payment or delivery thereof on the behalf and with the written authority of all other successors who have an interest therein((; and

(j) That the claiming successor has mailed to the inheritance tax division of the state department of revenue a notification of his or her claim in such form as the department of revenue may prescribe, and that at least ten days have elapsed since said mailing)).

(3) A transfer agent of any security shall change the registered ownership of the security claimed from the decedent to the person claiming to be the successor with respect to such security upon the presentation of proof of death and of an affidavit made by such person which meets the requirements of subsection (2) of this section. Any governmental agency required to issue certificates of ownership or of license registration to personal property shall issue a new certificate of ownership or of license registration to a person claiming to be a successor of the decedent upon receipt of proof of death and of an affidavit made by such person which meets the requirements of subsection (2) of this section.

(4) Upon receipt of notification from the inheritance tax division of the state department of revenue that an inheritance tax report is requested, the holder of any property subject to claim by a successor hereunder shall withhold payment, delivery, transfer or issuance of such property until provided with an inheritance tax release.

<u>NEW SECTION.</u> Sec. 2. 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 House March 4, 1987. Passed the Senate April 7, 1987. Approved by the Governor April 22, 1987. Filed in Office of Secretary of State April 22, 1987.

CHAPTER 158

[Substitute House Bill No. 697] LONG-TERM CARE OMBUDSMAN PROGRAM—STUDY TO BE CONDUCTED BY THE LEGISLATIVE BUDGET COMMITTEE—VOLUNTEER LONG-TERM CARE OMBUDSMAN ROLE CLARIFIED

AN ACT Relating to the long-term care ombudsman program; amending RCW 43.190-.060; creating new sections; and declaring an emergency.

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

<u>NEW SECTION.</u> Sec. 1. The legislature finds and declares that there is a need to study and explore ways for the state long-term care ombudsman office to become more effective as a mechanism on the state level for investigating and resolving complaints made by or on behalf of residents of long-term care facilities relating to actions which may adversely affect the health, safety, welfare, and rights of these individuals, and in providing information to public agencies regarding the problems of residents of longterm care facilities.

In order to accomplish its statutory purpose, the office should be located in state government with due regard to both accountability and program integrity; and in the resolution of complaints, should conduct its operations in a responsible manner, consistent with the law, the needs of the state, and with respect for the office.

For the purposes specified herein, the legislature authorizes a study with recommendations by the legislative budget committee.

<u>NEW SECTION.</u> Sec. 2. The legislative budget committee shall conduct a study in consultation with the senate committee on human services and corrections and the house committee on health care to determine the effectiveness of the long-term care ombudsman program. The study shall include an analysis of the appropriateness of the placement of the office of the state long-term care ombudsman in state government, considering its authority to respond to complaints concerning long-term care facilities consistent with federal and state law. The study shall address its placement within the department of social and health services and alternative agencies such as the attorney general's office, the insurance commissioner, the state auditor, as an independent state agency or in association with an agency by contract.