

NEW SECTION. Sec. 3. There is appropriated from the medical aid fund and the accident fund in equal parts one hundred thousand dollars, or so much thereof as may be necessary, to the state investment board for the biennium ending June 30, 1989, for the purposes of this act.

Passed the Senate March 10, 1988.

Passed the House March 9, 1988.

Approved by the Governor March 18, 1988.

Filed in Office of Secretary of State March 18, 1988.

CHAPTER 131

[Substitute House Bill No. 1373]

TAX EXEMPTIONS FOR REAL OR PERSONAL PROPERTY—NEWLY ACQUIRED REAL PROPERTY

AN ACT Relating to property tax exemptions; and amending RCW 84.36.815.

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

Sec. 1. Section 9, chapter 40, Laws of 1973 2nd ex. sess. as last amended by section 10, chapter 220, Laws of 1984 and RCW 84.36.815 are each amended to read as follows:

In order to qualify for exempt status for real or personal property pursuant to the provisions of chapter 84.36 RCW, as now or hereafter amended, all foreign national governments, churches, cemeteries, nongovernmental nonprofit corporations, organizations, and associations, private schools or colleges, and soil and water conservation districts shall file an initial application on or before March 31 with the state department of revenue. All applications shall be filed on forms prescribed by the department and shall be signed by an authorized agent of the applicant.

In order to requalify for exempt status, such applicants except nonprofit cemeteries shall file a renewal application on or before March 31 of the fourth year following the date of such initial application and on or before March 31 of every fourth year thereafter. An applicant previously granted exemption shall annually file, on forms prescribed by the department, an affidavit certifying the exempt status of the real or personal property owned by the exempt organization. When an organization acquires real property qualified for exemption or converts real property to exempt status, such organization shall file an initial application for the property within sixty days following the acquisition or conversion. If the application is filed after the expiration of the sixty-day period a late filing penalty shall be imposed pursuant to RCW 84.36.825, as now or hereafter amended.

When organizations acquire real property qualified for exemption or convert real property to an exempt use, the property, upon approval of the application for exemption, is entitled to a ~~((cancellation of the pro-rata portion of taxes payable for the remaining portion of the year from the date~~

~~of acquisition or conversion plus exemption for))~~ property tax exemption for property taxes due and payable the following year. If the owner has paid taxes ~~((allocable to that portion of the year subsequent to the date of acquisition or conversion))~~ for the year following the year the property qualified for exemption, the owner is entitled to a ~~((pro-rata))~~ refund of the amount paid on the property so acquired or converted.

Passed the House February 9, 1988.

Passed the Senate March 4, 1988.

Approved by the Governor March 18, 1988.

Filed in Office of Secretary of State March 18, 1988.

CHAPTER 132

[Senate Bill No. 5667]

UNCLAIMED PERSONAL PROPERTY HELD BY CITY POLICE AUTHORITIES— DISPOSITION PROCEDURE

AN ACT Relating to unclaimed personal property; and amending RCW 63.32.010, 63.32.020, 63.40.010, and 63.40.020.

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

Sec. 1. Section 1, chapter 100, Laws of 1925 ex. sess. as last amended by section 2, chapter 154, Laws of 1981 and RCW 63.32.010 are each amended to read as follows:

Whenever any personal property shall come into the possession of the police authorities of any city in connection with the official performance of their duties and said personal property shall remain unclaimed or not taken away for a period of sixty days from date of written notice to the owner thereof, if known, which notice shall inform the owner of the disposition which may be made of the property under this section and the time that the owner has to claim the property and in all other cases for a period of sixty days from the time said property came into the possession of the police department, unless said property has been held as evidence in any court, then, in that event, after sixty days from date when said case has been finally disposed of and said property released as evidence by order of the court, said city may:

(1) At any time thereafter sell said personal property at public auction to the highest and best bidder for cash in the manner hereinafter provided;

(2) Retain the property for the use of the police department subject to giving notice in the manner prescribed in RCW 63.32.020 and the right of the owner, or the owner's legal representative, to reclaim the property within one year after receipt of notice, without compensation for ordinary wear and tear if, in the opinion of the chief of police, the property consists of firearms or other items specifically usable in law enforcement work: PROVIDED, That at the end of each calendar year during which there has been such a retention, the police department shall provide the city's mayor or