

53.36.100, the port district shall deposit funds equal to the fair market value of the lands and improvements into the fund for future use described in RCW 53.36.100 and such funds shall be thereafter subject to RCW 53.36.100. The fair market value of the land and improvements shall be determined as of the effective date of the port commission action deleting the land from the industrial development district and shall be determined by an average of at least two independent appraisals by professionally designated real estate appraisers as defined in RCW 74.46.020 or licensed real estate brokers. The funds shall be deposited into the fund for future use described in RCW 53.36.100 within ninety days of the effective date of the port commission action deleting the land area from the industrial district. Land areas deleted from an industrial development district under this subsection shall not be further subject to the provisions of this chapter. This subsection shall apply to presently existing and future industrial development districts. Land areas deleted from an industrial development district under this subsection that were included within such district for less than two years, if the port district acquired the land through condemnation or as a consequence of threatened condemnation, shall be offered for sale, for cash, at the appraised price, to the former owner of the property from whom the district obtained title. Such offer shall be made by certified or registered letter to the last known address of the former owner. The letter shall include the appraised price of the property and notice that the former owner must respond in writing within thirty days or lose the right to purchase. If this right to purchase is exercised, the sale shall be closed by midnight of the sixtieth day, including nonbusiness days, following close of the thirty-day period.

Passed the House March 14, 1989.

Passed the Senate April 6, 1989.

Approved by the Governor April 27, 1989.

Filed in Office of Secretary of State April 27, 1989.

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## CHAPTER 168

[Substitute Senate Bill No. 5142]

### LOCAL GOVERNMENT FINANCIAL REPORTS TO STATE AUDITOR--DUE DATES

AN ACT Relating to local government financial reports; and amending RCW 43.09.230.

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

Sec. 1. Section 43.09.230, chapter 8, Laws of 1965 as amended by section 41, chapter 75, Laws of 1977 and RCW 43.09.230 are each amended to read as follows:

The state auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each fiscal

year, in accordance with the forms and methods prescribed by ~~((him))~~ the state auditor, which shall be uniform for all accounts of the same class.

Such reports shall be prepared, certified, and filed with the division within ~~((thirty))~~ one hundred fifty days after the close of each fiscal year.

The reports shall contain accurate statements, in summarized form, of all collections made, or receipts received, by the officers from all sources; all accounts due the public treasury, but not collected; and all expenditures for every purpose, and by what authority authorized; and also: (1) A statement of all costs of ownership and operation, and of all income, of each and every public service industry owned and operated by a municipality; (2) a statement of the entire public debt of every taxing district, to which power has been delegated by the state to create a public debt, showing the purpose for which each item of the debt was created, and the provisions made for the payment thereof; (3) a classified statement of all receipts and expenditures by any public institution; together with such other information as may be required by the state auditor.

The reports shall be certified as to their correctness by the state auditor, ~~((his))~~ the state auditor's deputies, or other person legally authorized to make such certificate.

Their substance shall be published in an annual volume of comparative statistics at the expense of the state as a public document.

Passed the Senate February 13, 1989.

Passed the House April 10, 1989.

Approved by the Governor April 27, 1989.

Filed in Office of Secretary of State April 27, 1989.

## CHAPTER 169

[House Bill No. 1258]

### ASSAULT ON LAW ENFORCEMENT OFFICER

AN ACT Relating to assaults on law enforcement agency personnel and certain fire officials and personnel; amending RCW 9A.36.031; and prescribing penalties.

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

Sec. 1. Section 6, chapter 257, Laws of 1986 as amended by section 3, chapter 158, Laws of 1988 and RCW 9A.36.031 are each amended to read as follows:

(1) A person is guilty of assault in the third degree if he or she, under circumstances not amounting to assault in the first or second degree:

(a) With intent to prevent or resist the execution of any lawful process or mandate of any court officer or the lawful apprehension or detention of himself or another person, assaults another; or