

No health care provider or facility, or their agent, shall be liable for damages in any civil action brought by a parent or guardian based only on a lack of the parent or guardian's consent for medical care of a minor child, if consent to the care has been given by a parent or guardian of the minor. The immunity provided by this section shall apply regardless of whether:

(1) The parents are married, unmarried, or separated at the time of consent or treatment;

(2) The consenting parent is, or is not, a custodial parent of the minor;

(3) The giving of consent by a parent is, or is not, full performance of any agreement between the parents, or of any order or decree in any action entered pursuant to chapter 26.09 RCW;

(4) The action or suit is brought by or on behalf of the nonconsenting parent, the minor child, or any other person.

Passed the Senate April 17, 1989.

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Approved by the Governor May 12, 1989.

Filed in Office of Secretary of State May 12, 1989.

CHAPTER 378

[Substitute Senate Bill No. 5866]

TAXES—VALUATION, ASSESSMENT, AND ADMINISTRATION

AN ACT Relating to revenue and taxation; amending RCW 39.88.060, 58.08.040, 79.94-.210, 82.03.130, 82.03.190, 84.08.130, 84.09.035, 84.34.030, 84.34.065, 84.36.470, 84.36.850, 84.48.065, 84.52.018, 84.52.080, 84.69.020, 84.69.060, 82.32.050, 82.32.060, 82.32.100, 82.32-.160, 82.32.180, 82.36.040, 82.48.090, 82.50.170, 84.24.070, 84.68.030, 84.68.050, 84.68.070, 84.68.140, 84.69.030, 84.69.120, 84.69.140, 84.34.108, 84.52.043, 84.64.050, and 36.32.120; reenacting and amending RCW 84.09.030; adding a new section to chapter 84.04 RCW; adding a new section to chapter 84.56 RCW; repealing RCW 84.09.080, 84.36.475, and 84.52.015; and providing an effective date.

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

Sec. 1. Section 7, chapter 42, Laws of 1982 1st ex. sess. and RCW 39-.88.060 are each amended to read as follows:

(1) Any taxing district that objects to the apportionment district, the duration of the apportionment, the manner of apportionment, or the propriety of cost items established by the public improvement ordinance of the sponsor may, within thirty days after (~~receipt~~) mailing of the ordinance, petition for review thereof by the state board of tax appeals. The state board of tax appeals shall meet within a reasonable time, hear all the evidence presented by the parties on matters in dispute, and determine the issues upon the evidence as may be presented to it at the hearing. The board may approve or deny the public improvement ordinance as enacted or may

grant approval conditioned upon modification of the ordinance by the sponsor. The decision by the state board of tax appeals shall be final and conclusive but shall not preclude modification or discontinuation of the public improvement.

(2) If the sponsor modifies the public improvement ordinance as directed by the board, the public improvement ordinance shall be effective without further hearings or findings and shall not be subject to any further appeal. If the sponsor modifies the public improvement ordinance in a manner other than as directed by the board, the public improvement ordinance shall be subject to the procedures established pursuant to RCW 39.88.040 and 39.88.050.

Sec. 2. Section 2, chapter 129, Laws of 1893 as last amended by section 74, chapter 195, Laws of 1973 1st ex. sess. and RCW 58.08.040 are each amended to read as follows:

Any person filing a plat, replat, altered plat, binding site plan, or condominium plan subsequent to May 31st in any year and prior to the date of the collection of taxes, shall deposit with the county treasurer a sum equal to the product of the county assessor's latest valuation on the unimproved property in such subdivision multiplied by the current year's dollar rate increased by twenty-five percent on the property platted. The treasurer's receipt for said amount shall be taken by the auditor as evidence of the payment of the tax. The treasurer shall appropriate so much of said deposit as will pay the taxes on the said property when the tax rolls are placed in his hands for collection, and in case the sum deposited is in excess of the amount necessary for the payment of the said taxes, the treasurer shall return, to the party depositing, the amount of said excess, taking his receipt therefor, which receipt shall be accepted for its face value on the treasurer's quarterly settlement with the county auditor.

Sec. 3. Section 106, chapter 21, Laws of 1982 1st ex. sess. and RCW 79.94.210 are each amended to read as follows:

(1) The legislature finds that maintaining public lands in public ownership is often in the public interest. However, when second class shorelands on navigable lakes have minimal public value, the sale of those shorelands to the abutting upland owner may not be contrary to the public interest: PROVIDED, That the purpose of this section is to remove the prohibition contained in RCW 79.94.150 regarding the sale of second class shorelands to abutting owners, whose uplands front on the shorelands. Nothing contained in this section shall be construed to otherwise affect the rights of interested parties relating to public or private ownership of shorelands within the state.

(2) Notwithstanding the provisions of RCW 79.94.150, the department of natural resources may sell second class shorelands on navigable lakes to abutting owners whose uplands front upon the shorelands in cases where the board of natural resources has determined that these sales would not be

contrary to the public interest. These shorelands shall be sold at fair market value, but not less than five percent of the fair market value of the abutting upland, less improvements, to a maximum depth of one hundred and fifty feet landward from the line of ordinary high water.

(3) Review of the decision of the department regarding the sale price established for a shoreland to be sold pursuant to this section may be obtained by the upland owner by filing a petition with the board of tax appeals created in accordance with chapter 82.03 RCW within thirty days ~~((of the date the department notified))~~ after the mailing of notification by the department to the owner regarding the price. The board of tax appeals shall review such cases in ~~((a "contested case"))~~ an adjudicative proceeding as described in chapter ~~((34.04))~~ 34.05 RCW, the administrative procedure act, and the board's review shall be de novo. Decisions of the board of tax appeals regarding fair market values determined pursuant to this section shall be final unless appealed to the superior court pursuant to RCW ~~((34.04.130))~~ 34.05.510 through 34.05.598.

Sec. 4. Section 42, chapter 26, Laws of 1967 ex. sess. as last amended by section 6, chapter 46, Laws of 1982 1st ex. sess. and RCW 82.03.130 are each amended to read as follows:

The board shall have jurisdiction to decide the following types of appeals:

- (1) Appeals taken pursuant to RCW 82.03.190.
- (2) Appeals from a county board of equalization pursuant to RCW 84.08.130.
- (3) Appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if filed with the board of tax appeals within thirty days after the mailing of the order, the right to such an appeal being hereby established.
- (4) Appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and the apportionment thereof to a county made pursuant to chapter 84.12 RCW and 84.16 RCW, if filed with the board of tax appeals within thirty days after mailing of the determination, the right to such appeal being hereby established.

(5) Appeals by an assessor, landowner, or owner of an intercounty public utility or private car company from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to RCW 84.48.075: PROVIDED, That

(a) Said appeal be filed after review of the ratio under RCW 84.48.075(3) and not later than fifteen days after the ~~((date of))~~ mailing of the certification ((as required by RCW 84.48.075)); and

(b) The hearing before the board shall be expeditiously held in accordance with rules prescribed by the board and shall take precedence over all matters of the same character.

(6) Appeals from the decisions of sale price of second class shorelands on navigable lakes by the department of natural resources pursuant to RCW 79.94.210.

(7) Appeals from urban redevelopment property tax apportionment district proposals established by governmental ordinances pursuant to RCW 39.88.060.

(8) Appeals from interest rates as determined by the department of revenue for use in valuing farmland under current use assessment pursuant to RCW 84.34.065.

(9) Appeals from revisions to stumpage value tables used to determine value by the department of revenue pursuant to RCW 84.33.091.

(10) Appeals from denial of tax exemption application by the department of revenue pursuant to RCW 84.36.850.

Sec. 5. Section 48, chapter 26, Laws of 1967 ex. sess. as last amended by section 211, chapter 3, Laws of 1983 and RCW 82.03.190 are each amended to read as follows:

Any person having received notice of a denial of a petition or a notice of determination made under RCW 82.32.160 ~~((or))~~, 82.32.170, 82.34.110, or 82.49.060 may appeal, within thirty days ~~((from the date))~~ after the mailing of the notice of such denial or determination, to the board of tax appeals. In the notice of appeal the taxpayer shall set forth the amount of the tax which ~~((he))~~ the taxpayer contends should be reduced or refunded and the reasons for such reduction or refund, in accordance with rules of practice and procedure prescribed by the board. ~~((The appeal shall be perfected by serving))~~ A copy of the notice of appeal ~~((upon))~~ shall be provided to the department ~~((of revenue))~~ within the time specified ~~((herein and by filing the original thereof with proof of service with the clerk of the board: PROVIDED, HOWEVER, That))~~ in the rules of practice and procedure prescribed by the board. However, if the notice of appeal relates to an application made to the department ~~((of revenue))~~ under chapter 82.34 RCW, the taxpayer shall set forth the amount to which the taxpayer claims the credit or exemption should apply, and the grounds for such contention, in accordance with rules of practice and procedure prescribed by the board. If the taxpayer intends that the hearing before the board be held pursuant to the administrative procedure act (chapter ~~((34.04))~~ 34.05 RCW), the notice of appeal shall also so state. In the event that the notice of appeal does not so state, the department may, within ~~((ten))~~ thirty days from the date of its receipt of the notice of appeal, file with ~~((the clerk of))~~ the board notice of its intention that the hearing be held pursuant to the administrative procedure act.

NEW SECTION. Sec. 6. A new section is added to chapter 84.04 RCW to read as follows:

"Legal description" shall be given its commonly accepted meaning, but for property tax purposes, the parcel number is sufficient for the legal description.

Sec. 7. Section 84.08.130, chapter 15, Laws of 1961 as last amended by section 8, chapter 222, Laws of 1988 and RCW 84.08.130 are each amended to read as follows:

Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the county auditor a notice of appeal in duplicate within thirty days after the mailing of the decision of such board of equalization, which notice shall specify the actions complained of, and said auditor shall forthwith transmit one of said notices to the board of tax appeals; and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization. There shall be no fee charged for the filing of an appeal. The petitioner shall provide a copy of the notice of appeal to all named parties within the time period provided in the rules of practice and procedure of the board of tax appeals. Appeals which are not filed as provided in this section shall be continued or dismissed. The board of tax appeals shall require the board appealed from to file a true and correct copy of its decision in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

Sec. 8. Section 84.09.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 82, Laws of 1987 and by section 1, chapter 358, Laws of 1987 and RCW 84.09.030 are each reenacted and amended to read as follows:

For the purposes of property taxation and the levy of property taxes the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such districts existing on the first day of March of the year in which the levy is made, and no such levy shall be made for any taxing district whose boundaries were not duly established on the first day of March of such year. Boundaries for port districts newly formed by election, with boundaries coterminous with other taxing district boundaries established prior to the first day of March, shall be the established official boundaries existing on the first day of October following formation. However, the boundaries of a taxing district shall be established on the first day of June of the year in which the property tax levy is made whenever the taxing district has incorporated that year and has boundaries coterminous with the boundaries of another taxing district, as they existed on the first day of March of that year, or the boundaries of a taxing district have been altered that year by removing or adding territory with boundaries coterminous with the boundaries of another taxing district to the taxing district as they existed on the first day of March of that year. In any case

where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in such boundaries, is required by law to be filed in the office of the county auditor or other county official, said instrument shall be filed in triplicate. The officer with whom such instrument is filed shall transmit two copies to the county assessor.

Sec. 9. Section 5, chapter 138, Laws of 1987 and RCW 84.09.035 are each amended to read as follows:

Notwithstanding the provisions of RCW 84.09.030, the boundaries of a library district, metropolitan park district, fire protection district, or public hospital district that withdraws an area from its boundaries pursuant to RCW 27.12.355, 35.61.360, 52.04.056, or 70.44.235, which area has boundaries that are coterminous with the boundaries of a ~~((taxing district))~~ tax code area, shall be established as of the first day of October in the year in which the area is withdrawn.

Sec. 10. Section 3, chapter 87, Laws of 1970 ex. sess. as amended by section 3, chapter 212, Laws of 1973 1st ex. sess. and RCW 84.34.030 are each amended to read as follows:

An owner of agricultural land desiring current use classification under subsection (2) of RCW 84.34.020 shall make application to the county assessor upon forms prepared by the state department of revenue and supplied by the county assessor. An owner of open space or timber land desiring current use classification under subsections (1) and (3) of RCW 84.34.020 shall make application to the county legislative authority upon forms prepared by the state department of revenue and supplied by the county assessor. The application shall be accompanied by a reasonable processing fee if such processing fee is established by the city or county legislative authority ~~((but that such fee may not exceed thirty dollars for each application: PROVIDED, That if the application is not approved, then the application fee shall be returned to the applicant))~~. Said application shall require only such information reasonably necessary to properly classify an area of land under this ~~((1973 amendatory act))~~ chapter with a notarized verification of the truth thereof and shall include a statement that the applicant is aware of the potential tax liability involved when such land ceases to be designated as open space, farm and agricultural or timber land. Applications must be made during the calendar year preceding that in which such classification is to begin. The assessor shall make necessary information, including copies of this chapter and applicable regulations, readily available to interested parties, and shall render reasonable assistance to such parties upon request.

Sec. 11. Section 10, chapter 212, Laws of 1973 1st ex. sess. and RCW 84.34.065 are each amended to read as follows:

The true and fair value of farm and agricultural land shall be determined by consideration of the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less

than five years, capitalized at indicative rates. The earning or productive capacity of farm and agricultural lands shall be the "net cash rental", capitalized at a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

For the purposes of the above computation:

(1) The term "net cash rental" shall mean the average rental paid on an annual basis, in cash or its equivalent, for the land being appraised and other farm and agricultural land of similar quality and similarly situated that is available for lease for a period of at least three years to any reliable person without unreasonable restrictions on its use for production of agricultural crops. There shall be allowed as a deduction from the rental received or computed any costs of crop production charged against the landlord if the costs are such as are customarily paid by a landlord. If "net cash rental" data is not available, the earning or productive capacity of farm and agricultural lands shall be determined by the cash value of typical or usual crops grown on land of similar quality and similarly situated averaged over not less than five years. Standard costs of production shall be allowed as a deduction from the cash value of the crops.

The current "net cash rental" or "earning capacity" shall be determined by the assessor with the advice of the advisory committee as provided in RCW 84.34.145, and through a continuing study within his office, assisted by studies of the department of revenue. This net cash rental figure as it applies to any farm and agricultural land may be challenged before the same boards or authorities as would be the case with regard to assessed values on general property.

(2) The term "rate of interest" shall mean the rate of interest charged by the farm credit administration and other large financial institutions regularly making loans secured by farm and agricultural lands through mortgages or similar legal instruments, averaged over the immediate past five years.

The "rate of interest" shall be determined annually by adoption of a rule by the revenue department of the state of Washington, and such ((determination)) rule shall be published in the state register not later than January 1 of each year for use in that assessment year. The determination of the revenue department may be appealed to the state board of tax appeals within thirty days after the date of publication by any owner of farm or agricultural land or the assessor of any county containing farm and agricultural land.

(3) The "component for property taxes" shall be a percentage equal to the estimated millage rate times the legal assessment ratio.

Sec. 12. Section 8, chapter 169, Laws of 1974 ex. sess. as amended by section 17, chapter 291, Laws of 1975 1st ex. sess. and RCW 84.36.470 are each amended to read as follows:

The following property shall be exempt from taxation: Any agricultural or horticultural produce or crop, including any animal, bird, or insect, or the milk, eggs, wool, fur, meat, honey, or other substance obtained therefrom grown or produced for sale by any person upon his own lands or upon lands in which he has a present right of possession who is exempted from payment of business and occupation tax pursuant to RCW 82.04.330 ((as now or hereafter amended shall be assessed for the purposes of ad valorem taxes according to the following schedule:

~~Commencing with assessment as of January 1, 1975, for taxes due in 1976 the assessment level shall be seventy-five percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1976, for taxes due in 1977 the assessment level shall be seventy percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1977, for taxes due in 1978 the assessment level shall be sixty percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1978, for taxes due in 1979 the assessment level shall be fifty percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1979, for taxes due in 1980 the assessment level shall be forty percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1980, for taxes due in 1981 the assessment level shall be thirty percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1981, for taxes due in 1982 the assessment level shall be twenty percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1982, for taxes due in 1983 the assessment level shall be ten percent of true and fair value:~~

~~Commencing with assessment as of January 1, 1983, for taxes due in 1984 such inventories shall be fully exempt under chapter 84.36 RCW:~~

~~Commencing with January 1, 1983, assessments for taxes due in 1984;)). Taxpayers shall not be required to report, or assessors to list, the inventories covered by this ((phase-out)) exemption.~~

Nothing in this section shall be construed to remove or otherwise affect any exemption from assessment granted by RCW 84.44.060.

Sec. 13. Section 16, chapter 40, Laws of 1973 2nd ex. sess. and RCW 84.36.850 are each amended to read as follows:

Any applicant aggrieved by the department of revenue's denial of an exemption application may petition the state board of tax appeals to review an application for either real or personal property tax exemption and the board shall consider any appeals to determine (1) if the property is entitled to an exemption, and (2) the amount or portion thereof.

A county assessor of the county in which the exempted property is located shall be empowered to appeal to the state board of tax appeals to review any real or personal property tax exemption approved by the department of revenue which he feels is not warranted.

Appeals from a department of revenue decision must be made within thirty days (~~(of the notification)~~) after the mailing of the approval or denial.

Sec. 14. Section 25, chapter 222, Laws of 1988 and RCW 84.48.065 are each amended to read as follows:

The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family. When the county assessor cancels or corrects an assessment, the assessor shall send a notice to the taxpayer advising the taxpayer that the action of the county assessor is not final and shall be considered by the county board of equalization, and that such notice shall constitute legal notice of such fact. When the county assessor or treasurer cancels or corrects an assessment, a record of such action shall be prepared and filed with the county board of equalization, setting forth therein the facts relating to the error. The record shall also set forth by legal description all property belonging exclusively to the state, any county, or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

The county board of equalization shall consider only such matters as appear in the record filed with it by the county assessor or treasurer and shall correct only such matters as are set forth in the record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors mentioned in this section. If the county board of equalization finds that the action of the assessor was not correct, it shall issue a supplementary roll including such corrections as are necessary, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the supplementary roll. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The county board of equalization shall convene on a day fixed by the board for the purpose of considering such matters as appear in the record filed by the county assessor or treasurer.

Sec. 15. Section 1, chapter 156, Laws of 1987 and RCW 84.52.018 are each amended to read as follows:

Whenever any property value or claim for exemption or cancellation of a property assessment is appealed to the state board of tax appeals or court of competent jurisdiction and the dollar difference between the total value

asserted by the taxpayer and the total value asserted by the opposing party exceeds one-fourth of one percent of the total assessed value of property in the county, the assessor shall use 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 or court of competent jurisdiction 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.

Sec. 16. Section 84.52.080, chapter 15, Laws of 1961 as last amended by section 29, chapter 222, Laws of 1988 and RCW 84.52.080 are each amended to read as follows:

(1) The county assessor shall extend the taxes upon the tax rolls in the form herein prescribed. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, shall be computed upon the assessed value of the property of the county; the rate percent necessary to raise the amount of taxes levied for any taxing district within the county shall be computed upon the assessed value of the property of the district; all taxes assessed against any property shall be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills it shall be made one cent, and whenever it amounts to five mills or less than five mills it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

(2) For the purpose of computing the rate necessary to raise the amount of any excess levy in a taxing district which has classified or designated forest land under chapter 84.33 RCW, other than the state, the county assessor shall add the district's timber assessed value, as defined in RCW 84.33.035, to the assessed value of the property: PROVIDED, That for school districts maintenance and operations levies only one-half of the district's timber assessed value or eighty percent of the timber roll of such district in calendar year 1983 as determined under chapter 84.33 RCW, whichever is greater, shall be added.

(3) Upon the completion of such tax extension, it shall be the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

I,, assessor of county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of for the year one thousand nine hundred and

Witness my hand this day of, 19. . .

., County Assessor

(4) The county assessor shall deliver said tax rolls to the county treasurer, on or before the fifteenth day of January, taking receipt therefor, and at the same time the county assessor shall provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts.

Sec. 17. Section 84.69.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 228, Laws of 1981 and RCW 84.69.020 are each amended to read as follows:

~~((On order of the board of county commissioners or other county legislative authority of any county;))~~ Ad valorem taxes paid before or after delinquency shall be refunded if they were:

- (1) Paid more than once; or
- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls; or
- (4) Paid as a result of other clerical errors in listing property; or
- (5) Paid with respect to improvements which did not exist on assessment date; or
- (6) Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now or hereafter amended; or
- (8) Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: **PROVIDED**, That the amount refunded under subsections (9) and (10) shall

only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or

(11) Paid as a state property tax levied upon (~~county assessed~~) property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state Constitution equal one percent of the assessed value established by the board; (~~or~~)

(12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, That the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding; or

(13) Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2).

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsections (9), (10), (11), and (12).

The county treasurer of each county shall, by the first Monday in January of each year, report to the county legislative authority a list of all refunds made under this section during the previous year. The list is to include the name of the person receiving the refund, the amount of the refund, and the reason for the refund.

Sec. 18. Section 84.69.060, chapter 15, Laws of 1961 as last amended by section 32, chapter 222, Laws of 1988 and RCW 84.69.060 are each amended to read as follows:

Refunds ordered under this chapter with respect to county, state, and taxing district taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer: PROVIDED, That in making refunds on a levy code or tax code basis, the county treasurer may make an adjustment on the next property tax payment due for the amount of the refund unless the taxpayer requests immediate refund.

Sec. 19. Section 82.32.050, chapter 15, Laws of 1961 as last amended by section 16, chapter 299, Laws of 1971 ex. sess. and RCW 82.32.050 are each amended to read as follows:

If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer such additional amount found to be due and (~~as to assessments made on and after May 1, 1965, including assessments for additional tax or penalties due~~

~~prior to that date~~) shall add thereto interest at the rate of nine percent per annum from the last day of the year in which the deficiency is incurred until date of payment. The department shall notify the taxpayer by mail of the additional amount and the same shall become due and shall be paid within ~~((ten))~~ thirty days from the date of the notice, or within such further time as the department may provide. If payment is not received by the department by the due date specified in the notice, or any extension thereof, the department shall add a penalty of ten percent of the amount of the additional tax found due. If the department finds that all or any part of the deficiency resulted from an intent to evade the tax payable hereunder, a further penalty of fifty percent of the additional tax found to be due shall be added.

No assessment or correction of an assessment for additional taxes due may be made by the department more than four years after the close of the tax year, except (1) against a taxpayer who has not registered as required by this chapter, (2) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (3) where a taxpayer has executed a written waiver of such limitation.

Sec. 20. Section 82.32.060, chapter 15, Laws of 1961 as last amended by section 4, chapter 95, Laws of 1979 ex. sess. and RCW 82.32.060 are each amended to read as follows:

If, upon receipt of an application by a taxpayer for a refund or for an audit of ~~((his))~~ the taxpayer's records, or upon an examination of the returns or records of any taxpayer, it is determined by the department that within the statutory period for assessment of taxes prescribed by RCW 82.32.050 a tax has been paid in excess of that properly due, the excess amount paid within such period shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at ~~((his))~~ the taxpayer's option. No refund or credit shall be made for taxes paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.

Notwithstanding the foregoing limitations there shall be refunded or credited to taxpayers engaged in the performance of United States government contracts or subcontracts the amount of any tax paid, measured by that portion of the amounts received from the United States, which the taxpayer is required by contract or applicable federal statute to refund or credit to the United States, if claim for such refund is filed by the taxpayer with the department within one year of the date that the amount of the refund or credit due to the United States is finally determined and filed within four years of the date on which the tax was paid: PROVIDED, That no interest shall be allowed on such refund.

Any such refunds shall be made by means of vouchers approved by the department and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide.

Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for tax, penalties, and interest which were paid by the taxpayer, and costs, in a suit by any taxpayer shall be paid in like manner, upon the filing with the department of a certified copy of the order or judgment of the court. Except as to the credits in computing tax authorized by RCW 82.04.435, interest at the rate of three percent per annum shall be allowed by the department and by any court on the amount of any refund or recovery allowed to a taxpayer for taxes, penalties, or interest paid by ~~((him after May 1, 1949, and interest at the same rate shall be allowed on any judgment recovered by a taxpayer for taxes, penalties, or interest paid after such date))~~ the taxpayer.

Sec. 21. Section 82.32.100, chapter 15, Laws of 1961 as last amended by section 20, chapter 299, Laws of 1971 ex. sess. and RCW 82.32.100 are each amended to read as follows:

If any person fails or refuses to make any return or to make available for examination the records required by this chapter, the department shall proceed, in such manner as it may deem best, to obtain facts and information on which to base its estimate of the tax; and to this end the department may examine the books, records, and papers of any such person and may take evidence, on oath, of any person, relating to the subject of inquiry.

As soon as the department procures such facts and information as it is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to make a return, it shall proceed to determine and assess against such person the tax and penalties due, but such action shall not deprive such person from appealing to the superior court as hereinafter provided. To the assessment the department shall add~~((:))~~ the penalties provided in RCW 82.32.090. The department shall notify the taxpayer by mail of the total amount of such tax, penalties, and interest, and the total amount shall become due and shall be paid within ~~((ten))~~ thirty days from the date of such notice.

No assessment or correction of an assessment may be made by the department more than four years after the close of the tax year, except (1) against a taxpayer who has not registered as required by this chapter, (2) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (3) where a taxpayer has executed a written waiver of such limitation.

Sec. 22. Section 82.32.160, chapter 15, Laws of 1961 as last amended by section 4, chapter 158, Laws of 1975 1st ex. sess. and RCW 82.32.160 are each amended to read as follows:

Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the department ~~((of revenue))~~, may within ~~((twenty))~~ thirty days after the issuance of the original notice of the amount thereof or within the period covered by any extension of the due date thereof granted by the department petition the department in writing

for a correction of the amount of the assessment, and a conference for examination and review of the assessment. The petition shall set forth the reasons why the correction should be granted and the amount of the tax, interest, or penalties, which the petitioner believes to be due. The department shall promptly consider the petition and may grant or deny it. If denied, the petitioner shall be notified by mail thereof forthwith. If a conference is granted, the department shall fix the time and place therefor and notify the petitioner thereof by mail. After the conference the department may make such determination as may appear to it to be just and lawful and shall mail a copy of its determination to the petitioner. If no such petition is filed within the (~~twenty-day~~) thirty-day period the assessment covered by the notice shall become final.

The procedures provided for herein shall apply also to a notice denying, in whole or in part, an application for a pollution control tax exemption and credit certificate, with such modifications to such procedures established by departmental rules and regulations as may be necessary to accommodate a claim for exemption or credit.

Sec. 23. Section 82.32.180, chapter 15, Laws of 1961 as last amended by section 67, chapter 202, Laws of 1988 and RCW 82.32.180 are each amended to read as follows:

Any person, except one who has failed to keep and preserve books, records, and invoices as required in this chapter and chapter 82.24 RCW, having paid any tax as required and feeling aggrieved by the amount of the tax may appeal to the superior court of Thurston county, within the time limitation for a refund provided in chapter 82.32 RCW or, if an application for refund has been made to the department within that time limitation, then within thirty days after rejection of the application, whichever time limitation is later. In the appeal the taxpayer shall set forth the amount of the tax imposed upon (~~him~~) the taxpayer which (~~he~~) the taxpayer concedes to be the correct tax and the reason why the tax should be reduced or abated. The appeal shall be perfected by serving a copy of the notice of appeal upon the department within the time herein specified and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county. Within ten days after filing the notice of appeal, the taxpayer shall file with the clerk of the superior court a good and sufficient surety bond payable to the state in the sum of two hundred dollars, conditioned to diligently prosecute the appeal and pay the state all costs that may be awarded if the appeal of the taxpayer is not sustained.

The trial in the superior court on appeal shall be de novo and without the necessity of any pleadings other than the notice of appeal. The burden shall rest upon the taxpayer to prove that the tax as paid by (~~him~~) the taxpayer is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plaintiff, and the state, the defendant; and both parties shall be entitled to

subpoena the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant, and material to determine the correct amount of the tax that should be paid by the taxpayer. Either party may seek appellate review in the same manner as other civil actions are appealed to ~~((those))~~ the appellate courts.

It shall not be necessary for the taxpayer to protest against the payment of any tax or to make any demand to have the same refunded or to petition the director for a hearing in order to appeal to the superior court, but no court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid, or any part thereof, except as herein provided.

The provisions of this section shall not apply to any tax payment which has been the subject of an appeal to the board of tax appeals with respect to which appeal a formal hearing has been elected.

Sec. 24. Section 82.36.040, chapter 15, Laws of 1961 as last amended by section 4, chapter 174, Laws of 1987 and RCW 82.36.040 are each amended to read as follows:

If payment of any tax due is not received by the due date, there shall be assessed a penalty of two percent of the amount of the tax. If any distributor establishes by a fair preponderance of evidence that ~~((his or her))~~ the distributor's failure to pay the amount of tax due by the due date was attributable to reasonable cause and was not intentional or willful, the department may waive the penalty imposed by this section.

Any motor vehicle fuel tax, penalties, and interest payable under the provisions of this chapter shall bear interest at the rate of one percent per month, or fraction thereof, from the first day of the calendar month after the close of the monthly period for which the amount or any portion thereof should have been paid until the date of payment. The department may waive the interest when the department determines that the cost of processing the collection of the interest exceeds the amount of interest due.

In any suit brought to enforce the rights of the state under this chapter, the certificate of the director showing the amount of taxes, penalties, interest and cost unpaid by any distributor and that the same are due and unpaid to the state shall be prima facie evidence of the facts as shown.

Sec. 25. Section 82.48.090, chapter 15, Laws of 1961 as last amended by section 9, chapter 220, Laws of 1987 and RCW 82.48.090 are each amended to read as follows:

In case a claim is made by any person that ~~((he))~~ the person has paid an erroneously excessive amount of excise tax under this chapter, ~~((he))~~ the person may apply to the department of transportation for a refund of the claimed excessive amount. The department of transportation shall review such application, and if it determines that an excess amount of tax has actually been paid by the taxpayer, such excess amount shall be refunded to

the taxpayer by means of a voucher approved by the department of transportation and by the issuance of a state warrant drawn upon and payable from such funds as the legislature may provide for that purpose. No refund shall be allowed, however, unless application for the refund is filed with the department of transportation within ninety days after the claimed excessive excise tax was paid and the amount of the overpayment exceeds five dollars.

Sec. 26. Section 16, chapter 260, Laws of 1981 and RCW 82.50.170 are each amended to read as follows:

In case a claim is made by any person that ~~((he))~~ the person has erroneously paid the tax or a part thereof or any charge hereunder, ~~((he))~~ the person may apply in writing to the department of licensing for a refund of the amount of the claimed erroneous payment within thirteen months of the time of payment of the tax on such a form as is prescribed by the department of licensing. The department of licensing shall review such application for refund, and, if it determines that an erroneous payment has been made by the taxpayer, it shall certify the amount to be refunded to the state treasurer that such person is entitled to a refund in such amount, and the treasurer shall make such approved refund herein provided for from the general fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement in the ~~((affidavit))~~ claim herein mentioned, under which ~~((he))~~ the person obtains any amount of refund to which ~~((he))~~ the person is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor.

Sec. 27. Section 84.24.070, chapter 15, Laws of 1961 and RCW 84.24.070 are each amended to read as follows:

As soon as any such relieved tax shall have been reassessed and relieved as herein provided, the ~~((board-of))~~ county ~~((commissioners))~~ legislative authority shall forthwith, by proper resolution, order and direct the repayment to the owner of the property affected, of such an amount as the payments theretofore made upon the original tax exceed the amount of such relieved tax (the amount of which shall be certified by the county treasurer to ~~((said-commissioners))~~ the county legislative authority), together with interest on such excess at ~~((six-percent-per-annum))~~ the rate specified in RCW 84.69.100 from the date or dates of such excess payment, and such repayment shall be made by warrants drawn upon a fund in said treasury hereby created to be known and designated as the county tax refund fund.

Annually, at the time required by law for the levying of taxes for county purposes the proper county officers required by law to make and enter such tax levies, shall make and enter a tax levy or levies for said county tax refund fund as follows:

(1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes, and which the ~~((board of))~~ county ~~((commissioners))~~ legislative authority has ordered ~~((and directed))~~ to be repaid within the preceding twelve months, including ~~((legal))~~ interest at the rate specified in RCW 84.69.100, together with the additional amounts hereinafter provided for;

(2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by the county for the purposes of the various taxing districts in such county, which the ~~((board of))~~ county ~~((commissioners))~~ legislative authority has ordered ~~((and directed))~~ to be repaid within the preceding twelve months, including ~~((legal))~~ interest at the rate specified in RCW 84.69.100, together with the additional amounts hereinafter provided for.

The aforesaid levy or levies shall also include a proper share of the interest paid out of said fund during said twelve months upon warrants issued against said fund, plus an additional amount not to exceed ten percent of the total of the preceding items required to be included in such levy or levies as such levying officers shall deem necessary to meet the obligations of such fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund.

Sec. 28. Section 84.68.030, chapter 15, Laws of 1961 and RCW 84.68.030 are each amended to read as follows:

In case it be determined in such action that said tax, or any portion thereof, so paid under protest, was unlawfully collected, judgment for recovery thereof and ~~((lawful))~~ interest thereon at the rate specified in RCW 84.69.100 from date of payment, together with costs of suit, shall be entered in favor of plaintiff. In case the action is against a county and the judgment shall become final, the amount of such judgment, including ~~((legal))~~ interest at the rate specified in RCW 84.69.100 and costs where allowed, shall be paid out of the treasury of such county by the county treasurer upon warrants drawn by the county auditor against a fund in said treasury hereby created to be known and designated as the county tax refund fund. Such warrants shall be so issued upon the filing with the county auditor and the county treasurer of duly authenticated copies of such judgment, and shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in such county tax refund fund for the payment of such warrants, then such warrants shall bear interest in such cases and shall be callable under such conditions as are provided by law for county warrants, and such interest, if any, shall also be paid out of said fund.

Sec. 29. Section 84.68.050, chapter 15, Laws of 1961 and RCW 84.68.050 are each amended to read as follows:

The action for the recovery of taxes so paid under protest shall be brought in the superior court of the county wherein the tax was collected or

in any federal court of competent jurisdiction: PROVIDED, That where the property against which the tax is levied consists of the operating property of a railroad company, telegraph company or other public service company whose operating property is located in more than one county and is assessed as a unit by any state board or state officer or officers, the complaining taxpayer may institute such action in the superior court of any one of the counties in which such tax is payable, or in any federal court of competent jurisdiction, and may join as parties defendant in said action all of the counties to which the tax or taxes levied upon such operating property were paid or are payable, and may recover in one action from each of the county defendants the amount of the tax, or any portion thereof, so paid under protest, and adjudged to have been unlawfully collected, together with ((~~tax~~)) interest thereon at the rate specified in RCW 84.69.100 from date of payment, and costs of suit.

Sec. 30. Section 84.68.070, chapter 15, Laws of 1961 and RCW 84.68.070 are each amended to read as follows:

Except as permitted by RCW 84.68.010 through 84.68.070 and chapter 84.69 RCW, no action shall ever be brought or defense interposed attacking the validity of any tax, or any portion of any tax: PROVIDED, HOWEVER, That this section shall not be construed as depriving the defendants in any tax foreclosure proceeding of any valid defense allowed by law to the tax sought to be foreclosed therein except defenses based upon alleged excessive valuations, levies or taxes.

Sec. 31. Section 84.68.140, chapter 15, Laws of 1961 as amended by section 210, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.68.140 are each amended to read as follows:

Certified copies of the order of the department of revenue shall be forwarded to the county assessor, the county auditor and the taxpayer, and the taxpayer shall immediately be entitled to a refund of the difference, if any, between the tax already paid and the canceled or reduced or corrected tax based upon the order of the department ((~~of revenue~~)) with ((~~tax~~)) interest on such amount from the date of payment of the original tax. Upon receipt of the order of the department ((~~of revenue~~)) the county auditor shall draw a warrant against the county tax refund fund in the amount of any tax reduction so ordered, plus ((~~tax~~)) interest at the rate specified in RCW 84.69.100 to the date such warrant is issued, and such warrant shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in the county tax refund fund for the payment of such warrant the warrant shall bear interest and shall be callable under such conditions as are provided by law for county warrants and such interest, if any, shall also be paid out of said fund. The order of the department ((~~of revenue~~)) shall for all purposes be considered as a judgment against the county tax refund fund and the obligation thereof shall be discharged in the same manner as provided by law for the discharge of judgments against the

county for excessive taxes under the provisions of RCW 84.68.010 through 84.68.070 or any act amendatory thereof.

Sec. 32. Section 84.69.030, chapter 15, Laws of 1961 and RCW 84.69.030 are each amended to read as follows:

Except in cases wherein the ~~((board of))~~ county ~~((commissioners))~~ legislative authority acts upon its own motion, no orders for a refund under this chapter shall be made except on a claim:

(1) Verified by the person who paid the tax, ~~((his))~~ the person's guardian, executor or administrator; and

(2) Filed with the county legislative authority within three years after making of the payment sought to be refunded; and

(3) Stating the statutory ground upon which the refund is claimed.

Sec. 33. Section 84.69.120, chapter 15, Laws of 1961 as amended by section 2, chapter 228, Laws of 1981 and RCW 84.69.120 are each amended to read as follows:

If the ~~((board of))~~ county ~~((commissioners))~~ legislative authority rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, ~~((his))~~ the person's guardian, executor, or administrator may within one year after the date of the filing of the claim commence an action in the superior court against the county to recover the taxes which the ~~((board of))~~ county ~~((commissioners have))~~ legislative authority has refused to refund.

Sec. 34. Section 84.69.140, chapter 15, Laws of 1961 as amended by section 33, chapter 222, Laws of 1988 and RCW 84.69.140 are each amended to read as follows:

In any action in which recovery of taxes is allowed by the court, the plaintiff is entitled to interest on the taxes for which recovery is allowed at ~~((a))~~ the rate ~~((as determined under))~~ specified in RCW 84.69.100 from the date of collection of the tax to the date of entry of judgment, and such accrued interest shall be included in the judgment.

Sec. 35. Section 12, chapter 212, Laws of 1973 1st ex. sess. as last amended by section 1, chapter 319, Laws of 1985 and RCW 84.34.108 are each amended to read as follows:

(1) When land has once been classified under this chapter, a notation of such designation shall be made each year upon the assessment and tax rolls and such land shall be valued pursuant to RCW 84.34.060 or 84.34.065 until removal of all or a portion of such designation by the assessor upon occurrence of any of the following:

(a) Receipt of notice from the owner to remove all or a portion of such designation;

(b) Sale or transfer to an ownership making all or a portion of such land exempt from ad valorem taxation;

(c) Sale or transfer of all or a portion of such land to a new owner, unless the new owner has signed a notice of classification continuance. The signed notice of continuance shall be attached to the real estate excise tax affidavit provided for in RCW 82.45.120, as now or hereafter amended. The notice of continuance shall be on a form prepared by the department of revenue. If the notice of continuance is not signed by the new owner and attached to the real estate excise tax affidavit, all additional taxes calculated pursuant to subsection (3) of this section shall become due and payable by the seller or transferor at time of sale. The county auditor shall not accept an instrument of conveyance of classified land for filing or recording unless the new owner has signed the notice of continuance or the additional tax has been paid. The seller, transferor, or new owner may appeal the new assessed valuation calculated under subsection (3) of this section to the county board of equalization. Jurisdiction is hereby conferred on the county board of equalization to hear these appeals;

(d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that all or a portion of such land is no longer primarily devoted to and used for the purposes under which it was granted classification.

(2) Within thirty days after such removal of all or a portion of such land from current use classification, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The seller, transferor, or owner may appeal such removal to the county board of equalization.

(3) Unless the removal is reversed on appeal, the assessor shall revalue the affected land with reference to full market value on the date of removal from classification. Both the assessed valuation before and after the removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies. Except as provided in subsection (5) of this section, an additional tax shall be imposed which shall be due and payable to the county treasurer thirty days after the owner is notified of the amount of the additional tax. As soon as possible, the assessor shall compute the amount of such an additional tax and the treasurer shall mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such additional tax shall be equal to:

(a) The difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land" and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus

(b) Interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty if the land had been assessed at a value without regard to this chapter.

(4) Additional tax, together with applicable interest thereon, shall become a lien on such land which shall attach at the time such land is removed from current use classification under this chapter and shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050 now or as hereafter amended. Any additional tax unpaid on its due date shall thereupon become delinquent. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(5) The additional tax specified in subsection (3) of this section shall not be imposed if the removal of designation pursuant to subsection (1) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other land located within the state of Washington;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land;

(d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property;

(e) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of such land;

(f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020; or

(g) Acquisition of property interests by state agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 for the purposes enumerated in those sections: PROVIDED, That at such time as these property interests are not used for the purposes enumerated in RCW 84.34.210 and 64.04.130 the additional tax specified in subsection (3) of this section shall be imposed(~~;~~or

~~(h) Transfer to a nonprofit, nonsectarian organization or association, organized and conducted for nonsectarian purposes, and such land would qualify for property tax exemption pursuant to RCW 84.36.030 and is used solely for the benefit of the poor and infirm. This subsection (h) applies only to taxes, penalties, and interest under this section that have been assessed for the removal of property from classification under this chapter after September 1, 1977, and before July 1, 1980. Any person or entity who has paid~~

~~taxes to which this subsection (h) applies may apply within one hundred and eighty days after May 16, 1985, for a refund of the tax paid)).~~

Sec. 36. Section 134, chapter 195, Laws of 1973 1st ex. sess. as amended by section 5, chapter 274, Laws of 1988 and RCW 84.52.043 are each amended to read as follows:

Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows:

(1) Levies of the senior taxing districts shall be as follows: (a) The levy by the state shall not exceed three dollars and sixty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; (c) the levy by any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and (d) the levy by any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value. However any county is hereby authorized to increase its levy from one dollar and eighty cents to a rate not to exceed two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed four dollars and five cents per thousand dollars of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) Except as provided in RCW 84.52.100, the aggregate levies of junior taxing districts and senior taxing districts, other than the state, shall not exceed five dollars and fifty-five cents per thousand dollars of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection shall not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; and (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069.

~~((3) It is the intent of the legislature that the provisions of this section shall supersede all conflicting provisions of law including RCW 84.52.050:))~~

Sec. 37. Section 64, chapter 278, Laws of 1986 and RCW 84.64.050 are each amended to read as follows:

After the expiration of three years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of

delinquency on said property to the county for all years' taxes, interest, and costs: PROVIDED, That the county treasurer, with the consent of the county legislative authority, may elect to issue a certificate for fewer than all years' taxes, interest, and costs to a minimum of the taxes, interest, and costs for the earliest year.

The county treasurer may include in the certificate of delinquency any assessments which are due on the property and are the responsibility of the county treasurer to collect. For purposes of this chapter, "taxes, interest, and costs" include any assessments which are so included by the county treasurer.

The change to a three-year grace period shall first be effective on May 1, 1983. Prior to that date, the county treasurer shall send a notice to all taxpayers with taxes delinquent for two years or more, notifying them of the change in the grace period. The treasurer shall file said certificates when completed with the clerk of the court, and the treasurer shall thereupon, with such legal assistance as the county legislative authority shall provide in counties having a population of thirty thousand or more, and with the assistance of the county prosecuting attorney in counties having a population of less than thirty thousand, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceedings shall be had as when held by an individual: PROVIDED, That notice and summons must be served or notice given in a manner reasonably calculated to inform the owner or owners, and any person having a recorded interest in or lien of record upon the property, of the foreclosure action. Either (1) personal service upon the owner or owners and any person having a recorded interest in or lien of record upon the property, or (2) publication once in a newspaper of general circulation, which is circulated in the area of the property and mailing of notice by certified mail to the owner or owners and any person having a recorded interest in or lien of record upon the property, or, if a mailing address is unavailable, personal service upon the occupant of the property, if any, is sufficient. In addition to ~~((describing the property as the same is described))~~ the legal description on the tax rolls, the notice must include the local street address, if any. It shall be the duty of the county treasurer to mail a copy of the published summons, within fifteen days after the first publication thereof, to the treasurer of each city or town within which any property involved in a tax foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of any tax sought to be foreclosed. Said certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against said property may be brought in one action and all persons interested in any of the property involved in said proceedings may be made codefendants in said action, and if unknown may be therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons

interested in the property described therein, except as provided above. The person or persons whose name or names appear on the treasurer's rolls as the owner or owners of said property shall be considered and treated as the owner or owners of said property for the purpose of this section, and if upon said treasurer's rolls it appears that the owner or owners of said property are unknown, then said property shall be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder: PROVIDED, That prior to the sale of the property, if such property is shown on the tax rolls under unknown owners or as having an assessed value of three thousand dollars or more, the treasurer shall order or conduct a title search of the property to be sold to determine the legal description of the property to be sold and the record title holder, and if the record title holder or holders differ from the person or persons whose name or names appear on the treasurer's rolls as the owner or owners, the record title holder or holders shall be considered and treated as the owner or owners of said property for the purpose of this section, and shall be entitled to the notice provided for in this section.

The county treasurer shall not issue certificates of delinquency upon property which is eligible for deferral of taxes under chapter 84.38 RCW but shall require the owner of the property to file a declaration to defer taxes under chapter 84.38 RCW.

NEW SECTION. Sec. 38. A new section is added to chapter 84.56 RCW to read as follows:

In the payment of taxes, interest, and penalties, the county treasurer may accept in lieu of cash a credit card issued by a bank or other financial institution if the bank or financial institution guarantees full payment of the amount due, without discount or other cost or charge, to the county.

Sec. 39. Section 36.32.120, chapter 4, Laws of 1963 as last amended by section 8, chapter 168, Laws of 1988 and RCW 36.32.120 are each amended to read as follows:

The legislative authorities of the several counties shall:

(1) Provide for the erection and repairing of court houses, jails, and other necessary public buildings for the use of the county;

(2) Lay out, discontinue, or alter county roads and highways within their respective counties, and do all other necessary acts relating thereto according to law, except within cities and towns which have jurisdiction over the roads within their limits;

(3) License and fix the rates of ferriage; grant grocery and other licenses authorized by law to be by them granted at fees set by the legislative authorities which shall not exceed the costs of administration and operation of such licensed activities;

(4) Fix the amount of county taxes to be assessed according to the provisions of law, and cause the same to be collected as prescribed by law: **PROVIDED**, That the legislative authority of a county may permit all moneys, assessments, and taxes belonging to or collected for the use of the state or any county, including any amounts representing estimates for future assessments and taxes, to be deposited by any taxpayer prior to the due date thereof with the treasurer or other legal depository for the benefit of the funds to which they belong to be credited against any future tax or assessment that may be levied or become due from the taxpayer: **PROVIDED FURTHER**, That the taxpayer, with the concurrence of the county legislative authority, may designate the particular fund against which such prepayment of future tax or assessment shall be credited;

(5) Allow all accounts legally chargeable against the county not otherwise provided for, and audit the accounts of all officers having the care, management, collection, or disbursement of any money belonging to the county or appropriated to its benefit;

(6) Have the care of the county property and the management of the county funds and business and in the name of the county prosecute and defend all actions for and against the county, and such other powers as are or may be conferred by law;

(7) Make and enforce, by appropriate resolutions or ordinances, all such police and sanitary regulations as are not in conflict with state law, and within the unincorporated area of the county may adopt by reference Washington state statutes and recognized codes and/or compilations printed in book form relating to the construction of buildings, the installation of plumbing, the installation of electric wiring, health, or other subjects, and may adopt such codes and/or compilations or portions thereof, together with amendments thereto, or additions thereto: **PROVIDED**, That except for Washington state statutes, there shall be filed in the county auditor's office one copy of such codes and compilations ten days prior to their adoption by reference, and additional copies may also be filed in library or city offices within the county as deemed necessary by the county legislative authority: **PROVIDED FURTHER**, That no such regulation, code, compilation, and/or statute shall be effective unless before its adoption, a public hearing has been held thereon by the county legislative authority of which at least ten days' notice has been given. Any violation of such regulations, ordinances, codes, compilations, and/or statutes or resolutions shall constitute a misdemeanor or a civil violation subject to a monetary penalty: **PROVIDED FURTHER**, That violation of a regulation, ordinance, code, compilation, and/or statute relating to traffic including parking, standing, stopping, and pedestrian offenses is a traffic infraction, except that violation of a regulation, ordinance, code, compilation, and/or statute equivalent to those provisions of Title 46 RCW set forth in RCW 46.63.020 remains a misdemeanor. The notice must set out a copy of the proposed regulations or

summarize the content of each proposed regulation; or if a code is adopted by reference the notice shall set forth the full official title and a statement describing the general purpose of such code. For purposes of this subsection, a summary shall mean a brief description which succinctly describes the main points of the proposed regulation. When the county publishes a summary, the publication shall include a statement that the full text of the proposed regulation will be mailed upon request. An inadvertent mistake or omission in publishing the text or a summary of the content of a proposed regulation shall not render the regulation invalid if it is adopted. The notice shall also include the day, hour, and place of hearing and must be given by publication in the newspaper in which legal notices of the county are printed;

(8) Have power to compound and release in whole or in part any debt due to the county when in their opinion the interest of their county will not be prejudiced thereby, except in cases where they or any of them are personally interested;

(9) Have power to administer oaths or affirmations necessary in the discharge of their duties and commit for contempt any witness refusing to testify before them with the same power as district judges.

NEW SECTION. Sec. 40. The following acts or parts of acts are each repealed:

(1) Section 4, chapter 62, Laws of 1983 1st ex. sess. and RCW 84.09-.080;

(2) Section 3, chapter 62, Laws of 1983 1st ex. sess. and RCW 84.36-.475; and

(3) Section 5, chapter 62, Laws of 1983 1st ex. sess. and RCW 84.52-.015.

NEW SECTION. Sec. 41. Section 13 of this act shall take effect January 1, 1990.

Passed the Senate April 17, 1989.

Passed the House April 11, 1989.

Approved by the Governor May 12, 1989.

Filed in Office of Secretary of State May 12, 1989.

CHAPTER 379

[Substitute House Bill No. 1097]

HOMES FOR THE AGED—PROPERTY TAX EXEMPTION

AN ACT Relating to homes for the aged; amending RCW 84.36.040, 84.36.800, 84.36-.805, 84.36.810, and 84.36.383; adding a new section to chapter 84.36 RCW; and providing an effective date.

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