

NEW SECTION. Sec. 3. 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.

EXPLANATORY NOTE

Section 1. RCW 82.08.030 was amended twice during the 1977 extraordinary session of the legislature, and again by Initiative Measure No. 345, each without reference to the other.

(1) 1977 ex.s. c 166 § 6 added a new subsection (31), herein amended to be subsection (32) to maintain numerical continuity, relating to sales of ferry vessels.

(2) 1977 ex.s. c 179 § 1, subsection (28), added new language to the definition of "Sales of prescription drugs" to include "sales to a state or political subdivision or municipal corporation thereof of drugs to be dispensed to patients by prescription without charge".

(3) 1979 c 2 § 1, (Initiative Measure No. 345) added new subsection (31) relating to sales of food products for human consumption.

Sec. 2. RCW 82.12.030 was amended three times during the 1977 extraordinary session of the legislature, and again by Initiative Measure No. 345, each without reference to the other.

(1) 1977 ex.s. c 166 § 7 added a new subsection (26), herein amended to be subsection (27) to maintain numerical continuity, relating to the use of ferry vessels.

(2) 1977 ex.s. c 169 § 111, in a comprehensive act changing most state colleges to state universities, changed language in subsection (13), following "Washington State University," from "the state colleges . . ." to "the regional universities, The Evergreen State College . . ."

(3) 1977 ex.s. c 179 § 2, subsection (23), referring to the use of prescription drugs, added ", including the use by the state or a political subdivision or municipal corporation thereof of drugs to be dispensed to patients by prescription without charge".

(4) 1979 c 2 § 2, (Initiative Measure No. 345) added new subsection (26) relating to the use of food products for human consumption.

As these amendments appear to be in different respects, the purpose of this act is to give effect to each by amending and reenacting the sections with all amendments included therein.

Passed the House January 24, 1979.

Passed the Senate February 26, 1979.

Approved by the Governor March 2, 1979.

Filed in Office of Secretary of State March 2, 1979.

CHAPTER 13

[House Bill No. 347]

COUNTY BOARDS OF EQUALIZATION—CODE CORRECTION

AN ACT Relating to revenue and taxation; reenacting section 84.48.010, chapter 15, Laws of 1961 as last amended by section 1, chapter 33, Laws of 1977 and by section 2, chapter 290, Laws of 1977 ex. sess. and RCW 84.48.010; and declaring an emergency.

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

Section 1. Section 84.48.010, chapter 15, Laws of 1961 as last amended by section 1, chapter 33, laws of 1977 and by section 2, chapter 290, Laws of 1977 ex. sess. and RCW 84.48.010 are each reenacted to read as follows:

Prior to July 1st, the county legislative authority shall form a board for the equalization of the assessment of the property of the county. The members of said board may receive up to fifty dollars per day for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county: PROVIDED, That when the county legislative authority constitute the board they shall not receive the per diem allowance. The board of equalization shall meet in open session for this purpose annually on the first Monday in July and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, and subject to the following rules:

First. They shall raise the valuation of each tract or lot or item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot or item which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

Fifth. The board may review all claims for either real or personal property tax exemption, and shall consider any taxpayer appeals from the decision of the assessor thereon to determine (1) if the taxpayer is entitled to an exemption, and (2) if so, the amount thereof.

The clerk of the board shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county legislative authority, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor shall correct the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, and he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state board of equalization on or before the fifth day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the first Monday in July and may continue in session and adjourn from time to time during a period not to exceed four weeks, but shall remain in session not less than three days: PROVIDED, That, in addition to the several times fixed by statute, any county board of equalization may be reconvened for special or general purposes, but not later than three years after the date of adjournment of its regularly convened session by order of the department of revenue: PROVIDED, FURTHER, That the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

No taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue.

County legislative authorities as such shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

NEW SECTION. 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.

EXPLANATORY NOTE

RCW 84.48.010 was amended twice during the 1977 regular and extraordinary sessions of the legislature, each without reference to the other.

(1) 1977 c 33 § 1 changed "county commissioners" to "county legislative authority" throughout the section, and in the last paragraph changed "Boards of county commissioners" to "County legislative authorities". The amount the members of the board may receive per day of actual attendance at meetings of the board was changed from "twenty-five dollars" to "up to fifty dollars".

(2) 1977 ex.s. c 290 § 2 added a new proviso at the end of the eighth paragraph: PROVIDED, FURTHER, That the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater".

As these amendments appear to be in different respects, the purpose of this act is to give effect to each by reenacting the section with both amendments included therein.

Passed the House January 24, 1979.

Passed the Senate February 26, 1979.

Approved by the Governor March 2, 1979.

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CHAPTER 14

[House Bill No. 348]

HIGHER EDUCATION—CODE CORRECTION

AN ACT Relating to higher education; reenacting and amending section 28B.10.420, chapter 223, Laws of 1969 ex. sess. as last amended by section 20, chapter 169, Laws of 1977 ex. sess. and by section 1, chapter 276, Laws of 1977 ex. sess. and RCW 28B.10.420; reenacting section 28B.10.525, chapter 223, Laws of 1969 ex. sess. as last amended by section 1, chapter 118, Laws of 1977 ex. sess. and by section 23, chapter 169, Laws of 1977 ex. sess. and RCW 28B.10.525; reenacting and amending section 28B.10.650, chapter 223, Laws of 1969 ex. sess. as amended by section 30, chapter 169, Laws of 1977 ex. sess. and by section 1, chapter 173, Laws of 1977 ex. sess. and RCW 28B.10.650; reenacting section 51, chapter 169, Laws of 1977 ex. sess. and RCW 28B.35.205; reenacting section 17, chapter 15, Laws of 1970 ex. sess. as last amended by section 28, chapter 75, Laws of 1977 and by section 5, chapter 282, Laws of 1977 ex. sess. and RCW 28B.50.140; repealing section 1, chapter 232, Laws of 1975 1st ex. sess., section 1, chapter 201, Laws of 1977 ex. sess. and RCW 28B.40.205; and declaring an emergency.

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

Section 1. Section 28B.10.420, chapter 223, Laws of 1969 ex. sess. as last amended by section 20, chapter 169, Laws of 1977 ex. sess. and by section 1, chapter 276, Laws of 1977 ex. sess. and RCW 28B.10.420 are each reenacted and amended to read as follows:

(1) Except as provided otherwise in subsection (2) of this section, faculty members or other employees designated by the boards of regents of the state universities, the boards of trustees of the regional universities or of The Evergreen State College, or the state board for community college education pursuant to RCW 28B.10.400 through 28B.10.420 as now or hereafter amended shall be retired from their employment with their institutions of higher education not later than the end of the academic year next following their seventieth birthday.

(2) As provided in this subsection, the board of regents of a state university, the board of trustees of a regional university or The Evergreen State College, or the state board for community college education may reemploy any person who is "retired" pursuant to subsection (1) of this section, who applies for reemployment and who has reached seventy years of age on or after July 1, 1970. The following provisions shall govern such reemployment: