

NEW SECTION. Sec. 29. Sections 22 through 28 of this act are each added to chapter 41.04 RCW.

NEW SECTION. Sec. 30. (1) There is appropriated for the biennium ending June 30, 1985, from the state general fund to the public employees' retirement system fund the sum of two hundred ten thousand dollars, or so much thereof as may be necessary, to carry out the purposes of section 9 of this act.

(2) There is appropriated to the department of retirement systems for the biennium ending June 30, 1985, from the department of retirement systems expense fund the sum of fifty-five thousand dollars, or so much thereof as may be necessary, to carry out the administration of this act.

NEW SECTION. Sec. 31. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 32. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House March 7, 1984.

Passed the Senate March 7, 1984.

Approved by the Governor March 15, 1984.

Filed in Office of Secretary of State March 15, 1984.

## CHAPTER 185

[Engrossed House Bill No. 706]

### PROPERTY TAXES—INTEREST AND PENALTIES FOR DELINQUENCIES— WAIVER IN THE YEAR OF CONVEYANCE

AN ACT Relating to property taxes; and adding a new section to chapter 84.56 RCW.

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

NEW SECTION. Sec. 1. There is added to chapter 84.56 RCW a new section to read as follows:

The interest and penalties for delinquencies on property taxes, which taxes are levied on real estate in the year of a conveyance of the real estate and which are collected in the following year, shall be waived by the county treasurer under the following circumstances:

(1) Records conveying the real estate were filed with the county auditor on or before November 30 of the year the taxes are levied;

(2) A grantee's name and address are included in the records; and

(3) The notice for these taxes due, as provided in RCW 84.56.050, was not sent to a grantee due to error by the county. Where such waiver of interest and penalties has occurred, the full amount of interest and penalties

shall be reinstated if the grantee fails to pay the delinquent taxes within thirty days of receiving notice that the taxes are due. Each county treasurer shall, subject to guidelines prepared by the department of revenue, establish administrative procedures to determine if grantees are eligible for this waiver.

Passed the House March 1, 1984.

Passed the Senate February 25, 1984.

Approved by the Governor March 15, 1984.

Filed in Office of Secretary of State March 15, 1984.

## CHAPTER 186

[Substitute House Bill No. 1124]

### GOVERNMENT BORROWING—GENERAL OBLIGATION BONDS

AN ACT Relating to government borrowing; amending section 26, chapter 153, Laws of 1957 as last amended by section 18, chapter 167, Laws of 1983 and RCW 17.28.260; amending section 6, chapter 59, Laws of 1955 as last amended by section 19, chapter 167, Laws of 1983 and RCW 27.12.060; amending section 7, chapter 59, Laws of 1955 as last amended by section 6, chapter 195, Laws of 1973 1st ex. sess. and RCW 27.12.070; amending section 1, chapter 59, Laws of 1955 as last amended by section 11, chapter 123, Laws of 1982 and RCW 27.12.222; amending section 2, chapter 59, Laws of 1955 as last amended by section 20, chapter 167, Laws of 1983 and RCW 27.12.223; amending section 28A.51.010, chapter 223, Laws of 1969 ex. sess. as last amended by section 21, chapter 167, Laws of 1983 and RCW 28A.51.010; amending section 28A.51.020, chapter 223, Laws of 1969 ex. sess. as amended by section 9, chapter 42, Laws of 1970 ex. sess. and RCW 28A.51.020; amending section 28A.51.070, chapter 223, Laws of 1969 ex. sess. as last amended by section 24, chapter 167, Laws of 1983 and RCW 28A.51.070; amending section 28A.51.180, chapter 223, Laws of 1969 ex. sess. as amended by section 25, chapter 167, Laws of 1983 and RCW 28A.51.180; amending section 28A.52.050, chapter 223, Laws of 1969 ex. sess. as last amended by section 28, chapter 167, Laws of 1983 and RCW 28A.52.050; amending section 35.37.040, chapter 7, Laws of 1965 as amended by section 12, chapter 42, Laws of 1970 ex. sess. and RCW 35.37.040; amending section 35.37.050, chapter 7, Laws of 1965 and RCW 35.37.050; amending section 35.37.090, chapter 7, Laws of 1965 as amended by section 36, chapter 167, Laws of 1983 and RCW 35.37.090; amending section 1, chapter 11, Laws of 1970 ex. sess. as last amended by section 47, chapter 167, Laws of 1983 and RCW 35.58.450; amending section 6, chapter 110, Laws of 1967 as amended by section 49, chapter 167, Laws of 1983 and RCW 35.59.060; amending section 35.60.040, chapter 7, Laws of 1965 as amended by section 51, chapter 167, Laws of 1983 and RCW 35.60.040; amending section 35.61.100, chapter 7, Laws of 1965 as last amended by section 1, chapter 61, Laws of 1983 and RCW 35.61.100; amending section 35.67.070, chapter 7, Laws of 1965 and RCW 35.67.070; amending section 35.92.080, chapter 7, Laws of 1965 as last amended by section 67, chapter 167, Laws of 1983 and RCW 35.92.080; amending section 35A.40.010, chapter 119, Laws of 1967 ex. sess. and RCW 35A.40.010; amending section 6, chapter 175, Laws of 1982 as amended by section 71, chapter 167, Laws of 1983 and RCW 36.58.150; amending section 36.62.070, chapter 4, Laws of 1963 as last amended by section 72, chapter 167, Laws of 1983 and RCW 36.62.070; amending section 36.67.010, chapter 4, Laws of 1963 as last amended by section 1, chapter 76, Laws of 1971 and RCW 36.67.010; amending section 36.67.060, chapter 4, Laws of 1963 as last amended by section 77, chapter 167, Laws of 1983 and RCW 36.67.060; amending section 13, chapter 218, Laws of 1963 as last amended by section 83, chapter 167, Laws of 1983 and RCW 36.68.520; amending section 36.69.140, chapter 4, Laws of 1963 as last amended by section 84, chapter 167, Laws of 1983 and RCW 36.69.140; amending section 36.76.090, chapter 4, Laws of 1963 as last amended by section 91, chapter 167, Laws of 1983 and RCW 36.76.090; amending section 36.76.100, chapter 4, Laws of 1963 and RCW 36.76.100; amending section 36.76.120, chapter 4, Laws of 1963 as amended by section 92, chapter 167, Laws of 1983 and RCW 36.76.120; amending section 4, chapter 109, Laws of 1967 as last amended by section 99, chapter