

(6) Section 2, chapter 289, Laws of 1959, section 2, chapter 44, Laws of 1973 1st ex. sess., section 1, chapter 28, Laws of 1975 1st ex. sess. and RCW 63.36.010;

(7) Section 3, chapter 289, Laws of 1959, section 3, chapter 44, Laws of 1973 1st ex. sess., section 2, chapter 28, Laws of 1975 1st ex. sess. and RCW 63.36.020; and

(8) Section 4, chapter 289, Laws of 1959, section 3, chapter 28, Laws of 1975 1st ex. sess. and RCW 63.36.030.

NEW SECTION. Sec. 11. 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.

Passed the Senate April 16, 1979.

Passed the House April 11, 1979.

Approved by the Governor April 26, 1979.

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CHAPTER 86

[Engrossed Substitute Senate Bill No. 3066]

OFFICE OF FINANCIAL MANAGEMENT—STATE AUDITOR—DEPARTMENT OF REVENUE—TRANSFER OF DUTIES

AN ACT Relating to the state auditor and the office of financial management; amending section 4, chapter 284, Laws of 1955 and RCW 13.24.040; amending section 47.24.010, chapter 13, Laws of 1961 as last amended by section 57, chapter 151, Laws of 1977 ex. sess. and RCW 47.24.010; amending section 84.48.080, chapter 15, Laws of 1961 as last amended by section 99, chapter 195, Laws of 1973 1st ex. sess. and RCW 84.48.080; amending section 84.48.110, chapter 15, Laws of 1961 as amended by section 11, chapter 95, Laws of 1973 and RCW 84.48.110; amending section 84.48.120, chapter 15, Laws of 1961 as amended by section 206, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.48.120; amending section 84.56.280, chapter 15, Laws of 1961 and RCW 84.56.280; amending section 84.56.290, chapter 15, Laws of 1961 and RCW 84.56.290; and creating a new section.

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

Section 1. Section 4, chapter 284, Laws of 1955 and RCW 13.24.040 are each amended to read as follows:

The compact administrator, subject to the approval of the (~~state auditor~~) office of financial management, may make or arrange for any payments necessary to discharge any financial obligations imposed upon this state by the compact or by any supplementary agreement entered into thereunder.

Sec. 2. Section 47.24.010, chapter 13, Laws of 1961 as last amended by section 57, chapter 151, Laws of 1977 ex. sess. and RCW 47.24.010 are each amended to read as follows:

The transportation commission shall determine what streets, together with bridges thereon and wharves necessary for use for ferriage of motor

vehicle traffic in connection with such streets, if any, in any incorporated cities and towns shall form a part of the route of state highways and between the first and fifteenth days of July of any year the department of transportation shall certify to the clerk of each city or town, by brief description, the streets, together with the bridges thereon and wharves, if any, in such city or town which are designated as forming a part of the route of any state highway; and all such streets, including curbs and gutters and street intersections and such bridges and wharves, shall thereafter be a part of the state highway system and as such shall be constructed and maintained by the department of transportation from any state funds available therefor: PROVIDED, That the responsibility for the construction and maintenance of any such street together with its appurtenances may be returned to a city or a town upon certification by the department of transportation ((to the state auditor and)) to the clerk of any city or town that such street, or portion thereof, is no longer required as a part of the state highway system: PROVIDED FURTHER, That any such certification that a street, or portion thereof, is no longer required as a part of the state highway system shall be made between the first and fifteenth of July following the determination by the department that such street or portion thereof is no longer required as a part of the state highway system, but this shall not prevent the department and any city or town from entering into an agreement that a city or town will accept responsibility for such a street or portion thereof at some time other than between the first and fifteenth of July of any year.

Sec. 3. Section 84.48.080, chapter 15, Laws of 1961 as last amended by section 99, chapter 195, Laws of 1973 1st ex. sess. and RCW 84.48.080 are each amended to read as follows:

Annually during the month of August, the department of revenue shall examine and compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the department, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

First. The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. Such classification may be on the basis of types of property, geographical areas, or both.

Second. The department shall keep a full record of its proceedings and the same shall be published annually by the department.

Third. The department shall have authority to adopt rules and regulations to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by the department.

The department shall levy the state taxes authorized by law: PROVIDED, That the amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be one hundred percent of the true and fair value of such property in money; and shall apportion the amount of tax for state purposes levied by the department, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the department.

After the completion of the duties hereinabove prescribed, the director of the department shall certify the record of the proceedings of the department under this section, the tax levies made for state purposes and the apportionment thereof among the counties, ~~((to the state auditor))~~ and the certification shall be available for public inspection.

Sec. 4. Section 84.48.110, chapter 15, Laws of 1961 as amended by section 11, chapter 95, Laws of 1973 and RCW 84.48.110 are each amended to read as follows:

Within three days after the ~~((receipt of the))~~ record of the proceedings of the state board of equalization is certified by the director of the department, the ~~((office of program planning and fiscal management))~~ department shall transmit to each county assessor a ~~((transcript))~~ copy of the record of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the seventh preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The ~~((office of program planning and fiscal management))~~ department shall close the account of each county for the seventh preceding year and charge the amount of such delinquency to the tax levy of the current year. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the seventh preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected.

Sec. 5. Section 84.48.120, chapter 15, Laws of 1961 as amended by section 206, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.48.120 are each amended to read as follows:

It shall be the duty of the county assessor of each county, when he shall have received from the state department of revenue the assessed valuation of the property of railroad and other companies assessed by the department of revenue and apportioned to the county, and placed the same on the tax rolls, and received the report of the ~~((state auditor))~~ department of revenue

of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls in the proper column: PROVIDED, That the rates so computed shall not be such as to raise a surplus of more than five percent over the total amount required by the state board of equalization.

NEW SECTION. Sec. 6. The office of financial management and the state auditor shall take such steps and transmit to the department of revenue such books and records as may be necessary to accomplish the transfer of duties to the department of revenue under sections 3 through 5 of this act.

Sec. 7. Section 84.56.280, chapter 15, Laws of 1961 and RCW 84.56-.280 are each amended to read as follows:

Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the ((~~state auditor~~)) department of revenue in writing the amounts due to the various state funds. If they are not paid to the state treasurer before the twentieth day of the month he shall make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July, and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the ((~~state auditor~~)) department of revenue of the result of the quarterly settlement with the county treasurer. Should any county treasurer fail or refuse to honor the draft or make payment of the amount thereon, except for manifest error or other good and sufficient cause, he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law.

Sec. 8. Section 84.56.290, chapter 15, Laws of 1961 and RCW 84.56-.290 are each amended to read as follows:

Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the ((~~state auditor~~)) director of revenue shall, upon receipt from the county auditor of a

certified copy of the final judgment or decree canceling, reducing or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of taxes thereon, as the case may be, make corresponding entries and corrections on his records of the state's portion of reduced or canceled tax and shall notify the county auditor thereof who shall make like entries and corrections on his tax roll records.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county auditor of such action, whereupon the county auditor shall deduct on his records the amount of such uncollectible taxes due the various state funds and shall immediately notify the ~~((state auditor))~~ department of revenue of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the state board of equalization the county assessor shall indicate to the county auditor the assessments and the taxes due therefrom when the list is delivered to the county auditor on December 15th. The county auditor shall then notify the ~~((state auditor))~~ department of revenue of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the state board of equalization. The county treasurer shall make proper accounting to the county auditor of all sums collected as either advance tax or supplemental or omitted tax, whereupon the county auditor shall notify the ~~((state auditor))~~ department of revenue of the amounts due the various state funds according to the levy used in extending such tax and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll.

NEW SECTION. Sec. 9. If any provision of this 1979 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.

Passed the Senate April 17, 1979.

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CHAPTER 87

[Senate Bill No. 3077]

DRIVER'S LICENSE RENEWAL PROCESS—PHOTOGRAPHIC IDENTIFICATION