

CHAPTER 126

[House Bill No. 1440]

INSTITUTIONS OF HIGHER EDUCATION—
CAPITAL PROJECTS BOND ISSUE

AN ACT Relating to institutions of higher education; providing for the acquisition, construction, remodeling, furnishing and equipping of certain state buildings and facilities for said institutions of higher education and the financing thereof by the issuance of bonds, including bond anticipation notes; amending section 1, chapter 237, Laws of 1975 1st ex. sess. and RCW 28B.14.010; and declaring an emergency.

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

Section 1. Section 1, chapter 237, Laws of 1975 1st ex. sess. and RCW 28B.14.010 are each amended to read as follows:

For the purpose of providing needed capital improvements consisting of the acquisition, construction, remodeling, furnishing and equipping of state buildings and facilities for the institutions of higher education, the state finance committee is hereby authorized to issue from time to time general obligation bonds of the state of Washington in the aggregate principal amount of ~~((twelve))~~ fourteen million ~~((four))~~ eight hundred eighty thousand ~~((one hundred))~~ dollars, or so much thereof as shall be required to finance the capital projects relating to institutions of higher education as determined by the legislature in its capital appropriations ~~((act, chapter 276, Laws of 1975 1st ex. sess.))~~ acts from time to time, for such purposes, to be paid and discharged within thirty years of the date of issuance in accordance with Article VIII, section 1, of the Constitution of the state of Washington. It is the intent of the legislature that in any decision to contract for capital projects funded as the result of this chapter, full and fair consideration shall be given to minority contractors.

NEW SECTION. Sec. 2. This 1976 amendatory 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 25, 1976.

Passed the Senate March 12, 1976.

Approved by the Governor April 15, 1976.

Filed in Office of Secretary of State April 15, 1976.

CHAPTER 127

[House Bill No. 1505]

PROPERTY TAXES—
APPLICATIONS FOR EXEMPTION

AN ACT Relating to revenue and taxation; amending section 10, chapter 40, Laws of 1973 2nd ex. sess. and RCW 84.36.820; amending section 11, chapter 40, Laws of 1973 2nd ex. sess. as amended by section 19, chapter 291, Laws of 1975 1st ex. sess. and RCW 84.36.825; amending section 12, chapter 40, Laws of 1973 2nd ex. sess. and RCW 84.36.830; creating a new section, and declaring an emergency.

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

Section 1. Section 10, chapter 40, Laws of 1973 2nd ex. sess. and RCW 84.36-.820 are each amended to read as follows:

On or before January 1 of each year, the department of revenue shall mail application forms to owners of record of property exempted from property taxation at their last known address who must make a renewal application for continued exemption. The department of revenue shall notify the assessor of the county in which the property is located who shall remove the tax exemption from any property if an application has not been ~~((received))~~ approved for ~~((the))~~ exemption ~~((of such property as required by RCW 84.36.815 on or before the due date: PROVIDED, That the department of revenue shall allow a reasonable extension of time for filing upon written request filed on or before the due date, and for good cause shown therein)): PROVIDED ((FURTHER)), That failure to file and subsequent removal of exemption shall not be subject to review as provided in RCW 84.36.850: PROVIDED FURTHER, That the department of revenue shall review applications received after the March 31 due date and before December 31, but such applications shall be subject to late filing penalties provided in RCW 84.36.825 as now or hereafter amended: PROVIDED FURTHER, That if proper application has been submitted to the department of revenue by April 30, 1976, assessments or levies of property taxes for collection in 1976 are hereby cancelled with respect to property determined to be exempt of any organization required to file for exemption by RCW 84.36.815 but which did not receive exemption for 1976 taxes because of failure to make such filing by March 31, 1975, or because the effective date of the statutory exemption occurred after March 31, 1975, and such late applications for exemption of 1976 taxes shall not be subject to late filing penalties provided in RCW 84.36.825 as amended.~~

Sec. 2. Section 11, chapter 40, Laws of 1973 2nd ex. sess. as amended by section 19, chapter 291, Laws of 1975 1st ex. sess. and RCW 84.36.825 are each amended to read as follows:

An application fee of thirty-five dollars for each initial and renewal application shall be required and shall be deposited within the general fund. Applications made for assessment year 1974, if approved, shall be considered initial applications whether or not an exemption has previously been approved. A late filing penalty of ten dollars per month for each month an application is past due shall be required and shall be deposited in the general fund.

Sec. 3. Section 12, chapter 40, Laws of 1973 2nd ex. sess. and RCW 84.36.830 are each amended to read as follows:

The department of revenue shall review each application for exemption and make a determination thereon prior to August 1st of the assessment year for which such application is made: PROVIDED, That each exemption application received after March 31 shall be reviewed and determination made thereon within thirty days of the date received or by August 1, whichever is later. The department of revenue may request such additional relevant information as it deems necessary. The department of revenue shall make a physical inspection of the property and satisfy itself as to the use of all parcels prior to approving or denying the application, and thereafter at least once each four years. When the department of revenue has examined the application and the subject property, it shall either approve or deny the request and clearly state the reasons for approval or denial in

written notification by certified mail to the applicant. The department shall also notify the assessor of the county in which the property is located. The county assessor shall place such property on the assessment roll for the current year.

NEW SECTION. Sec. 4. Each application for property tax exemption, or renewal thereof, may include all the real and personal property eligible for exempt status under any of the sections of chapter 84.36 RCW which are contiguous and part of a homogenous unit. Properties separated by public streets and roads shall be considered to be contiguous for purposes of this section.

NEW SECTION. Sec. 5. This 1976 amendatory 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 19, 1976.

Passed the Senate March 17, 1976.

Approved by the Governor April 15, 1976.

Filed in Office of Secretary of State April 15, 1976.

CHAPTER 128

[House Bill No. 1527]

INDIAN CULTURAL CENTER (PEOPLE'S LODGE) BOND ISSUE

AN ACT Relating to Indian Tribal culture; providing for the planning, acquisition, construction, remodeling, furnishing, and equipping of a regional Indian cultural and educational facility; providing for the financing thereof by the issuance of bonds and anticipation notes; creating new sections; and declaring an emergency.

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

NEW SECTION. Section 1. For the purpose of providing a matching grant for the planning, design, construction, furnishing and landscaping of a regional Indian cultural and educational facility designated as the "people's lodge" and located at Discovery Park, Seattle, the state finance committee is authorized to issue general obligation bonds of the state of Washington in the sum of one million dollars or so much thereof as shall be required to finance that portion of the grant by the state for said project as is set forth by appropriation from the Indian cultural center construction account in the general fund by chapter —, Laws of 1975-'76 2nd ex. sess. (SHB 1626) the supplemental appropriation act, for such purposes, to be paid and discharged within thirty years of the date of issuance in accordance with Article VIII, section 1 of the Constitution of the state of Washington.

The state finance committee is authorized to prescribe the form of such bonds, the time of sale of all or any portion or portions of such bonds, and the conditions of sale and issuance thereof.

Each such bond and bond anticipation note shall pledge the full faith and credit of the state of Washington and contain an unconditional promise to pay the principal and interest when due. The committee may provide that the bonds, or any of them, may be called prior to the due date thereof under such terms and conditions as it may determine. The state finance committee may authorize the use of facsimile signatures in the issuance of the bonds.