

**NEW SECTION.** Sec. 12. Section 1 of this act applies to taxes payable in 1985 and thereafter.

Passed the Senate February 28, 1984.

Passed the House February 25, 1984.

Approved by the Governor March 7, 1984.

Filed in Office of Secretary of State March 7, 1984.

## CHAPTER 132

[Engrossed Senate Bill No. 3262]

### PUBLIC UTILITY BUSINESSES—PRIVATE CAR COMPANIES—REPORT FILING—PENALTY FOR FAILURE TO COMPLY—EQUALIZATION OF ASSESSMENTS—DELINQUENT TAXES

AN ACT Relating to property taxation; amending section 84.12.230, chapter 15, Laws of 1961 as amended by section 161, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.12.230; amending section 84.12.260, chapter 15, Laws of 1961 as amended by section 164, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.12.260; amending section 84.16.036, chapter 15, Laws of 1961 as amended by section 178, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.16.036; amending section 17, chapter 260, Laws of 1981 and RCW 84.48.110; amending section 84.56.270, chapter 15, Laws of 1961 and RCW 84.56.270; and prescribing penalties.

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

Sec. 1. Section 84.12.230, chapter 15, Laws of 1961 as amended by section 161, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.12.230 are each amended to read as follows:

Each company doing business in this state shall annually on or before the 15th day of March, make and file with the department of revenue an annual report, in such manner, upon such form, and giving such information as the department may direct: PROVIDED, That the department, upon written request filed on or before such date and for good cause shown therein, may allow an extension of time for filing not to exceed sixty days. At the time of making such report each company shall also be required to furnish to the department the annual reports of the board of directors, or other officers to the stockholders of the company, duplicate copies of the annual reports made to the interstate commerce commission and to the utilities and transportation commission of this state and duplicate copies of such other reports as the department may direct: PROVIDED, That the duplicate copies of these annual reports shall not be due until such time as they are due to the stockholders or commissioners.

Sec. 2. Section 84.12.260, chapter 15, Laws of 1961 as amended by section 164, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.12.260 are each amended to read as follows:

(1) If any company shall fail to materially comply with the provisions of RCW 84.12.230, the department shall add to the value of such company, as a penalty for such failure, five percent for every thirty days or fraction thereof, not to exceed ten percent, that the company fails to comply.

(2) If any company, or any of its officers or agents shall refuse or neglect to make any report required by this chapter, or by the department of revenue, or shall refuse to permit an inspection and examination of its records, books, accounts, papers or property requested by the department of revenue, or shall refuse or neglect to appear before the department of revenue in obedience to a subpoena, the department of revenue shall inform itself to the best of its ability of the matters required to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company, and the department shall add to the value so ascertained twenty-five percent as a penalty for such failure or refusal and such company shall be estopped to question or impeach the assessment of the department in any hearing or proceeding thereafter. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section.

Sec. 3. Section 84.16.036, chapter 15, Laws of 1961 as amended by section 178, chapter 278, Laws of 1975 1st ex. sess. and RCW 84.16.036 are each amended to read as follows:

(1) If any company shall fail to comply with the provisions of RCW 84.16.020, the department shall add to the value of such company, as a penalty for such failure, five percent for every thirty days or fraction thereof, not to exceed ten percent, that the company fails to comply.

(2) If any company, or its officer or agent, shall refuse or neglect to make any report required by this chapter, or by the department of revenue, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, papers or property requested by the department of revenue, or shall refuse or neglect to appear before the department in obedience to a summons, the department shall inform itself the best it may of the matters to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company; and the department shall add to the value so ascertained twenty-five percent as a penalty for the failure or refusal of such company to make its report and such company shall be estopped to question or impeach the assessment of the department of revenue in any hearing or proceeding thereafter. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section.

Sec. 4. Section 17, chapter 260, Laws of 1981 and RCW 84.48.110 are each amended to read as follows:

Within three days after the record of the proceedings of the state board of equalization is certified by the director of the department, the department shall transmit to each county assessor a 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 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.

For taxes due in 1985, the department shall add the delinquent taxes for the fifth, sixth, and seventh preceding year to the taxes due, and beginning with taxes due in 1986, the department shall add only the delinquent taxes for the fifth preceding year to the amount of taxes due each year.

Sec. 5. Section 84.56.270, chapter 15, Laws of 1961 and RCW 84.56-.270 are each amended to read as follows:

The county treasurer of any county of the state of Washington, after he has first received the approval of the board of county commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the superior court in or for his county to finally cancel and completely extinguish the lien of any delinquent personal property tax which appears on the tax rolls of his county, which is more than (~~six~~) four years delinquent, which he attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation. The superior court shall have jurisdiction to hear any such petition and to enter such order as it shall deem proper in the premises.

Passed the Senate February 28, 1984.

Passed the House February 16, 1984.

Approved by the Governor March 7, 1984.

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## CHAPTER 133

[Engrossed Senate Bill No. 3437]

### MALICIOUS PROSECUTION

AN ACT Relating to malicious prosecution; amending section 1, chapter 158, Laws of 1977 ex. sess. and RCW 4.24.350; and creating new sections.

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

NEW SECTION. Sec. 1. The legislature finds that a growing number of unfounded lawsuits, claims, and liens are filed against law enforcement officers, prosecuting authorities, and judges, and against their property, having the purpose and effect of deterring those officers in the exercise of their discretion and inhibiting the performance of their public duties.

The legislature also finds that the cost of defending against such unfounded suits, claims and liens is severely burdensome to such officers, and also to the state and the various cities and counties of the state. The purpose