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**SENATE BILL 5460**

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**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senator Warnick

1 AN ACT Relating to collection of assessments for irrigation and  
2 rehabilitation districts; amending RCW 87.84.070; and creating a new  
3 section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The legislature finds that the Moses Lake  
6 irrigation and rehabilitation district is the only district of its  
7 kind in Washington state. The district was recently involved in  
8 litigation in which the way it collected assessments was actually a  
9 tax. The legislature finds that it is necessary to align assessment  
10 authority with other local special improvement districts in order to  
11 provide local funding for improvements to local water quality.

12 **Sec. 2.** RCW 87.84.070 and 2013 c 23 s 531 are each amended to  
13 read as follows:

14 (1)(a) ~~The directors ((shall be empowered to specially assess~~  
15 ~~land located in the district for benefits thereto taking as a basis~~  
16 ~~the last equalized assessment for county purposes: PROVIDED, That~~  
17 ~~such assessment shall not exceed twenty-five cents per thousand~~  
18 ~~dollars of assessed value upon such assessed valuation without~~  
19 ~~securing authorization by vote of the electors of the district at an~~  
20 ~~election called for that purpose.~~

1       ~~The board shall give notice of such an election, for the time and~~  
2 ~~in the manner and form provided for irrigation district elections.~~  
3 ~~The manner of conducting and voting at such an election, opening and~~  
4 ~~closing polls, canvassing the votes, certifying the returns, and~~  
5 ~~declaring the result shall be nearly as practicable the same as in~~  
6 ~~irrigation district elections.~~

7       ~~The special assessment provided for herein shall be due and~~  
8 ~~payable at such times and in such amounts as designated by the~~  
9 ~~district directors, which designation shall be made to the county~~  
10 ~~auditor in writing, and the amount so designated shall be added to~~  
11 ~~the general taxes, and entered upon the assessment rolls in his or~~  
12 ~~her office, and collected therewith)) of the district shall annually~~  
13 ~~determine the amount of money necessary to carry on the~~  
14 ~~rehabilitation operations of the district and shall classify the~~  
15 ~~property therein in proportion to the benefits to be derived from the~~  
16 ~~rehabilitation operations of the district and in accordance with such~~  
17 ~~classification shall apportion and assess the several lots, blocks,~~  
18 ~~tracts, and parcels of land or other property within the district,~~  
19 ~~which assessment shall be collected with the general taxes of the~~  
20 ~~county or counties.~~

21       (b) A district may use the assessed valuation of property as a  
22 component in determining the district assessment of any class of  
23 lots, but when property has been designated as forestland, farm and  
24 agricultural land, or open space land under chapter 84.33 or 84.34  
25 RCW, the district must use the assessed value applicable to  
26 forestland, farm and agricultural land, or open space land.

27       (c) If a district uses a fractional amount of assessed value as a  
28 component in determining the district assessment, then a fractional  
29 amount of the value applicable to forestland, farm and agricultural  
30 land, or open space land under chapter 84.33 or 84.34 RCW, if  
31 designated in the county tax records for the particular property,  
32 shall be used.

33       (2) The district shall provide notice of the proposed assessments  
34 and hold an equalization hearing as provided for in chapter 87.03  
35 RCW. The provisions of chapters 84.56 and 84.64 RCW and RCW 36.29.180  
36 governing liens, collection, payment of assessments, delinquent  
37 assessments, interest and penalties, lien foreclosure, and foreclosed  
38 property shall govern such matters as applied.

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