RCW 87.06.110 Combined foreclosure for district and county assessments. The board of directors of the irrigation district and the county treasurer may through the interlocal cooperation agreement act, chapter 39.34 RCW, choose to have one of the treasurers proceed with a combined foreclosure for all property taxes, irrigation assessments, and all costs and interest owing to both entities. Any such agreement shall include a specific statement as to which entity shall assume title if no bids are received equal to or greater than the amount listed on the minimum bid sheet. The agreement shall also clearly specify how any unclaimed excess funds from the sale will be divided between the county and the irrigation district.

With a combined foreclosure for all property taxes, all irrigation district assessments, and all costs and interest owing to both entities, the county treasurer may use the foreclosure procedure under chapter 84.64 RCW or the irrigation district treasurer may use the foreclosure procedure under this chapter. When acting as the treasurer for the irrigation district, the county treasurer may use the foreclosure procedure under chapter 84.64 RCW. [2004 c 215 § 6; 1988 c 134 § 11.]