

**RCW 87.03.470 Special assessments—Election—Notes.** (1) The board of directors may, at any time when in their judgment it may be advisable, call a special election and submit to the qualified electors of the district the question whether or not a special assessment shall be levied for the purpose of raising money to be applied to any of the purposes provided in this chapter including any purpose for which the bonds of the district or the proceeds thereof might be lawfully used. Such election must be called upon the notice prescribed, and the same shall be held and the result thereof determined and declared in all respects in conformity with the provisions of RCW 87.03.200. The notice must specify the amount of money proposed to be raised and the purpose for which it is intended to be used and the number of installments in which it is to be paid. At such election the ballot shall contain the words "Assessment Yes" and "Assessment No." If the majority of the votes cast are "Assessment Yes" the board may immediately or at intervals thereafter incur indebtedness to the amount of said special assessment for any of the purposes for which the proceeds of said assessment may be used, and may provide for the payment of said indebtedness by the issue and sale of notes of the district to an amount equal to said authorized indebtedness, which notes shall be payable in such equal installments not exceeding three in number as the board shall direct. Said notes shall be payable by assessments levied at the time of the regular annual levy each year thereafter until fully paid. The amount of the assessments to be levied shall be ascertained by adding fifteen percent for anticipated delinquencies to the whole amount of the indebtedness incurred and interest. Each assessment so levied shall be computed and entered on the assessment roll by the secretary of the board, and collected at the same time and in the same manner as other assessments provided for herein, and when collected shall be paid to the county treasurer of the county to the credit of said district, for the purposes specified in the notice of such special election: PROVIDED, HOWEVER, That the board of directors may at their discretion issue said notes in payment for labor or material, or both, used in connection with the purposes for which such indebtedness was authorized. Notes issued under this section shall bear interest at a rate determined by the board, payable semiannually. Such notes may be in any form, including bearer notes or registered notes as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such notes may be issued and sold in accordance with chapter 39.46 RCW. [1983 c 167 s 220; 1981 c 156 s 28; 1921 c 129 s 24; 1915 c 179 s 19; 1895 c 165 s 24; 1889-90 p 692 s 41; RRS s 7458. Formerly RCW 87.32.110.]

**Liberal construction—Severability—1983 c 167:** See RCW 39.46.010 and note following.

*Assessments: RCW 87.03.240 through 87.03.255, 87.03.265 through 87.03.305.*

*Ballots in all elections: RCW 87.03.075.*

*Elections are governed by irrigation district laws: RCW 87.03.030.*