

RCW 88.32.040 Establishment of assessment district—Assessments—

State lands. It shall be the duty of such commission to define and establish an assessment district, within such county, comprising all the taxable real property, and also (with the limitations hereinafter expressed) the state shorelands, which shall be specially benefited by said river, lake, canal, or harbor improvement, and to apportion and assess the amount of separate, special, and particular benefits against each lot, block, parcel, or tract of land or shoreland within such district, by reason of such improvement. The commission in making the assessment shall include in the properties upon which the assessment is laid, all shorelands of the state, whether unsold or under contract of sale and subject to sale by it and as against all purchasers from the state or under contract to purchase such lands, the assessment shall be a charge upon such land and the purchaser's interest therein. The county auditor shall certify to the state commissioner of public lands a schedule of the state shorelands so assessed and of the assessment thereon, and the purchaser shall from time to time pay to the proper county treasurer the sums due and unpaid under such assessment, and at the time of such payment the county treasurer shall give him or her, in addition to a regular receipt for such payment, a certificate that such payment has been made, which certificate the purchaser shall immediately file with the commissioner of public lands, and no patent from the state nor deed shall issue to such purchaser, nor shall any assignment of his or her contract to purchase be approved by the commissioner of public lands until every matured installment of such assessment shall have first been fully paid and satisfied: PROVIDED, HOWEVER, That no such assessment shall create any charge against such shoreland or affect the title thereof as against the state, and the state shall be as free to forfeit or annul such contract and again sell such land as if the assessment had never been made, and in case of such forfeiture or annulment the state shall be free to sell again such land entirely disembarrassed and unencumbered of all right and claim of such former purchaser, and such purchaser shall have no right, interest, or claim upon or against such land or the state or such new purchaser or at all, but every such sum paid by such former purchaser upon such assessment shall be utterly forfeited as against him or her, his or her personal representatives and assigns, and shall inure to the benefit of such new purchaser. [2013 c 23 s 538; 1907 c 236 s 3; RRS s 9671. Formerly RCW 88.32.040 and 88.32.050.]