

**RCW 36.94.220 Local improvement districts and utility local improvement districts—Establishment—Special assessments.** (1) A county shall have the power to establish utility local improvement districts and local improvement districts within the area of a sewerage and/or water general plan and to levy special assessments under a mode of annual installments extending over a period not exceeding twenty years on all property specially benefited by any local improvement on the basis of the special benefits to pay in whole or in part the damages or costs of any improvements ordered in such county.

(2) Utility local improvement districts and local improvement districts may include territory within a city or town only with the written consent of the city or town, but if the local district is formed before such area is included within the city or town, no such consent shall be necessary. Utility local improvement districts and local improvement districts used to provide sewerage disposal systems may include territory within a water-sewer district providing sewerage disposal systems only with the written consent of such a water-sewer district, but if the local district is formed before such area is included within such a water-sewer district, no consent is necessary. Utility local improvement districts and local improvement districts used to provide water systems may include territory within a water-sewer district providing water systems only with the written consent of such a water-sewer district, but if the local district is formed before such area is included within such a water-sewer district, no consent is necessary.

(3) The levying, collection, and enforcement of all public assessments hereby authorized shall be in the manner now and hereafter provided by law for the levying, collection, and enforcement of local improvement assessments by cities and towns, insofar as the same shall not be inconsistent with the provisions of this chapter. In addition, the county shall file the preliminary assessment roll at the time and in the manner prescribed in RCW 35.50.005. The duties devolving upon the city or town treasurer under such laws are imposed upon the county treasurer for the purposes of this chapter. The mode of assessment shall be in the manner to be determined by the county legislative authority by ordinance or resolution. As an alternative to equal annual assessment installments of principal provided for cities and towns, a county legislative authority may provide for the payment of such assessments in equal annual installments of principal and interest. Assessments in any local district may be made on the basis of special benefits up to but not in excess of the total cost of any sewerage and/or water improvement made with respect to that local district and the share of any general sewerage and/or water facilities allocable to that district. In utility local improvement districts, assessments shall be deposited into the revenue bond fund or general obligation bond fund established for the payment of bonds issued to pay such costs which bond payments are secured in part by the pledge of assessments, except pending the issuance and sale of such bonds, assessments may be deposited in a fund for the payment of such costs. In local improvement districts, assessments shall be deposited into a fund for the payment of such costs and local improvement bonds issued to finance the same or into the local improvement guaranty fund as provided by applicable statute. [1999 c 153 § 48; 1981 c 313 § 3; 1975 1st ex.s. c 188 § 5; 1971 ex.s. c 96 § 9; 1967 c 72 § 22.]

**Part headings not law—1999 c 153:** See note following RCW 57.04.050.

**Severability—1981 c 313:** See note following RCW 36.94.020.

**Construction—Severability—1971 ex.s. c 96:** See notes following RCW 36.94.010.

*Local improvements, supplemental authority: Chapter 35.51 RCW.*