

**RCW 86.09.419 Assessments—Revision of benefit classification, when subdivision, adjustment, or change in use of tract—Effect of reexamination, process limitation.** (1) Upon completion of the control works of the district or of any unit of the district, when there is any subdivision, short subdivision, parcel segregation or merger, lot-line adjustment, or other change in the land use characteristics of any tract or tracts of land within the boundaries of the district, occurring after completion of the most recent examination or reexamination of the benefit classification of the lands within the boundaries of the district pursuant to RCW 86.09.388 through 86.09.418, the board of directors of the district may, with the written consent of the county legislative authority of the county within which the major portion of the district is situated, and without a landowner petition or formation of a board of appraisers, reconsider and revise and/or reaffirm the classification and relative percentages assigned to such a tract or tracts consistent with the current district classifications and benefit percentages, in the same manner and with the same legal effect as provided for in this chapter for the determination of these matters originally. However, such a reexamination has no legal effect on any assessment regularly levied prior to the order of appraisal by the reexamining board of directors.

(2) The reexamination process provided in subsection (1) of this section may occur no more than once per calendar year. [2017 c 67 § 2.]