formation. If the board of park and recreation commissioners finds that the district should be formed, it shall by resolution order the improvement, adopt detailed plans of the local improvement district and declare the estimated cost thereof, acquire all necessary land therefor, pay all damages caused thereby, and commence in the name of the park and recreation district such eminent domain proceedings as may be necessary to entitle the district to proceed with the work. The board shall thereupon proceed with the work and file with the county treasurer its roll levying special assessments in the amount to be paid by special assessment against the property situated within the improvement district in proportion to the special benefits to be derived by the property therein from the improvement. [1963 c 4 § 36.69.270. Prior: 1957 c 58 § 28.]