

**RCW 85.05.490 Levy for preliminary expenses.** Whenever the board of county commissioners have passed a resolution establishing a diking district and prior to the commencement or the completion of the work of such improvement, the county commissioners may, and at the request of the diking commission shall, at the time of levying taxes each year until the improvement has been completed and a statement of the total costs has been filed, levy an assessment against the property within the district to defray the preliminary expenses of the district; the levy to be based upon the estimated benefits as shown by the report of the county engineer on file with the auditor, if such report is on file, and if not, as shown by the certificate or resolution of the diking commissioners of said diking district. The assessment so made shall be credited to the respective pieces of property. The preliminary assessment herein provided for shall be levied and collected in the same manner as county and state taxes are levied and collected, which amount shall be credited to the construction fund and used for the redemption of warrants issued against the same, which warrants shall be called and paid in numerical order. [1933 c 39 § 1; RRS § 4247-1. Formerly RCW 85.04.405, part.]