

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5460**

Chapter 371, Laws of 2023

68th Legislature  
2023 Regular Session

IRRIGATION AND REHABILITATION DISTRICTS—ASSESSMENTS

EFFECTIVE DATE: July 23, 2023

Passed by the Senate April 18, 2023  
Yeas 49 Nays 0

DENNY HECK

**President of the Senate**

Passed by the House April 5, 2023  
Yeas 98 Nays 0

LAURIE JINKINS

**Speaker of the House of  
Representatives**

Approved May 9, 2023 11:13 AM

JAY INSLEE

**Governor of the State of Washington**

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5460** as passed by the Senate and the House of Representatives on the dates hereon set forth.

SARAH BANNISTER

**Secretary**

FILED

May 10, 2023

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5460**

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AS AMENDED BY THE HOUSE

Passed Legislature - 2023 Regular Session

**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senate Agriculture, Water, Natural Resources & Parks (originally sponsored by Senators Warnick and Van De Wege)

READ FIRST TIME 02/10/23.

1 AN ACT Relating to collection of assessments for irrigation and  
2 rehabilitation districts; amending RCW 87.84.070; and creating a new  
3 section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The legislature finds that the Moses Lake  
6 irrigation and rehabilitation district is the only district of its  
7 kind in Washington state. The district was recently involved in  
8 litigation regarding the way the district collected assessments. The  
9 district was assessing a total amount of \$1.00 per \$1,000.00 of  
10 assessed value within the district, including \$0.25 per \$1,000.00 of  
11 assessed value pursuant to statutory provisions for irrigation and  
12 rehabilitation districts and an additional \$0.75 per \$1,000.00 of  
13 assessed value pursuant to statutory provisions for irrigation  
14 districts. The court found that the method of collection under the  
15 statutory provisions for irrigation districts was an invalid tax.  
16 Therefore, the legislature finds that it is necessary to align  
17 assessment authority with other local special improvement districts  
18 in order to provide local funding, limited to \$1.00 per \$1,000.00 of  
19 assessed value within the district, for improvements to local water  
20 quality.

1       **Sec. 2.** RCW 87.84.070 and 2013 c 23 s 531 are each amended to  
2 read as follows:

3       ~~(1)(a) The directors ((shall be empowered to specially assess~~  
4 ~~land located in the district for benefits thereto taking as a basis~~  
5 ~~the last equalized assessment for county purposes: PROVIDED, That~~  
6 ~~such assessment shall not exceed twenty-five cents per thousand~~  
7 ~~dollars of assessed value upon such assessed valuation without~~  
8 ~~securing authorization by vote of the electors of the district at an~~  
9 ~~election called for that purpose.~~

10       ~~The board shall give notice of such an election, for the time and~~  
11 ~~in the manner and form provided for irrigation district elections.~~  
12 ~~The manner of conducting and voting at such an election, opening and~~  
13 ~~closing polls, canvassing the votes, certifying the returns, and~~  
14 ~~declaring the result shall be nearly as practicable the same as in~~  
15 ~~irrigation district elections.~~

16       ~~The special assessment provided for herein shall be due and~~  
17 ~~payable at such times and in such amounts as designated by the~~  
18 ~~district directors, which designation shall be made to the county~~  
19 ~~auditor in writing, and the amount so designated shall be added to~~  
20 ~~the general taxes, and entered upon the assessment rolls in his or~~  
21 ~~her office, and collected therewith)) of the district shall annually~~  
22 ~~determine the amount of money necessary to carry on the~~  
23 ~~rehabilitation operations of the district and shall classify the~~  
24 ~~property therein in proportion to the benefits to be derived from the~~  
25 ~~rehabilitation operations of the district and in accordance with such~~  
26 ~~classification shall apportion and assess the several lots, blocks,~~  
27 ~~tracts, and parcels of land or other property within the district,~~  
28 ~~which assessment shall be collected with the general taxes of the~~  
29 ~~county or counties. The district budget for rehabilitation purposes~~  
30 ~~shall not exceed an amount equal to \$1 per \$1,000 of the assessed~~  
31 ~~aggregate valuation of all property within the district unless~~  
32 ~~authorized to exceed that amount by the electors of the district by a~~  
33 ~~majority of those voting on the proposition at such time as may be~~  
34 ~~fixed by the board of directors of the district at which election the~~  
35 ~~proposition authorizing the district to exceed that limit shall be~~  
36 ~~submitted in such form as to enable the voters favoring the~~  
37 ~~proposition to vote "Yes" and those opposing to vote "No."~~

38       (b) A district may use the assessed valuation of property as a  
39 component in determining the district assessment of any class of  
40 lots, but when property has been designated as forestland, farm and

1 agricultural land, or open space land under chapter 84.33 or 84.34  
2 RCW, the district must use the assessed value applicable to  
3 forestland, farm and agricultural land, or open space land.

4 (c) If a district uses a fractional amount of assessed value as a  
5 component in determining the district assessment, then a fractional  
6 amount of the value applicable to forestland, farm and agricultural  
7 land, or open space land under chapter 84.33 or 84.34 RCW, if  
8 designated in the county tax records for the particular property,  
9 shall be used.

10 (2) The district shall provide notice of the proposed assessments  
11 and hold an equalization hearing as provided for in chapter 87.03  
12 RCW. The provisions of chapters 84.56 and 84.64 RCW and RCW 36.29.180  
13 governing liens, collection, payment of assessments, delinquent  
14 assessments, interest and penalties, lien foreclosure, and foreclosed  
15 property shall govern such matters as applied.

Passed by the Senate April 18, 2023.

Passed by the House April 5, 2023.

Approved by the Governor May 9, 2023.

Filed in Office of Secretary of State May 10, 2023.

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