

**RCW 35.70.070 Superintendent to construct and prepare assessment roll.** If the notice and order to construct a sidewalk is not complied with within the time therein specified, the officer or department having the superintendence of streets shall proceed to construct said sidewalk forthwith and shall report to the city or town council at its next regular meeting or as soon thereafter as is practicable an assessment roll showing each parcel of land abutting upon the sidewalk, the name of the owner thereof if known, and apportion the cost of said improvement to be assessed against each parcel of such land. [1965 c 7 § 35.70.070. Prior: 1915 c 149 § 5, part; RRS § 9159, part.]