

RCW 87.03.240 Assessments, how and when made—Assessment roll.

(1) Assessments made in order to carry out the purpose of this act shall be made in proportion to the benefits accruing to the lands assessed and equitable credit shall be given to the lands having a partial or full water right: PROVIDED, That nothing herein shall be construed to affect or impair the obligation of any existing contract providing for a water supply to lands so assessed, unless the right under such contract shall first have been acquired by said district, and in acquiring such rights, the district may exercise the right of eminent domain.

(2) The secretary must between the first Monday in March and the first Tuesday in November each year prepare an assessment roll with appropriate headings in which must be listed all the lands within the district. In such book must be specified, in separate columns, under the appropriate headings:

(a) First, the name of the person to whom the property is assessed. If the name is not known to the secretary, the property shall be assessed to "unknown owners."

(b) (i) Second, land by township, range and section or fractional section, and when such land is not a legal subdivision, by metes and bounds, or other description sufficient to identify it, giving an estimate of the number of acres, city and town lots, naming the city or town, and the number and block according to the system of numbering in such city or town.

(ii) Assessors' plat tax numbers used by county assessors for general state and county taxes in the county where such land is situate may be used for such identification in such assessment roll.

(c) Third, in further columns with appropriate headings shall be specified the ratio of benefits, or, when deemed by the secretary more practicable, the per acre value, or the amount of benefits, for general and special district and local improvement district purposes, and the total amount assessed against each tract of land.

(3) Any property which may have escaped assessment for any year or years, shall in addition to the assessment for the then current year, be assessed for such year or years with the same effect and with the same penalties as are provided for such current year and any property delinquent in any year may be directly assessed during the current year for any expenses caused the district on account of such delinquency.

(4) Where the district embraces lands lying in more than one county the assessment roll shall be so arranged that the lands lying in each county shall be segregated and grouped according to the county in which the same are situated. [2017 c 321 § 1; 1933 c 43 § 3; 1921 c 129 § 11; 1919 c 180 § 7; 1917 c 162 § 4; 1915 c 179 § 10; 1913 c 165 § 9; 1895 c 165 § 8; 1889-90 p 681 § 18; RRS § 7436. Formerly RCW 87.32.010, part and 87.32.020.]

Assessments

districts under contract with United States: Chapter 87.68

RCW.

when delinquent—Notice—Collection: RCW 87.03.270.

Certain excess lands, assessments against (director districts): RCW 87.04.100.

Director districts—Limit of levy until water is received (federal contracts): RCW 87.04.090.

District elections (assessment roll): RCW 87.03.040.

Eminent domain: RCW 87.03.140 through 87.03.150.

Evidence of assessment, what is: RCW 87.03.420.