assessed upon the respective lots, tracts, or parcels of land and other property in the assessment roll confirmed by ordinance of the city or town council for the purpose of paying the cost and expense in whole or in part of any local improvement, shall be a lien upon the property assessed from the time the assessment roll is placed in the hands of the city or town treasurer for collection, but as between the grantor and grantee, or vendor and vendee of any real property, when there is no express agreement as to payment of the local improvement assessments against the real property, the lien of such assessment shall attach thirty days after the filing of the diagram or print and the estimated cost and expense of such improvement to be borne by each lot, tract, or parcel of land, as provided in RCW 35.50.005. Interest and penalty shall be included in and shall be a part of the assessment lien.

The assessment lien shall be paramount and superior to any other lien or encumbrance theretofore or thereafter created except a lien for general taxes. [1965 c 7  $\S$  35.50.010. Prior: 1955 c 353  $\S$  4; prior: (i) 1911 c 98  $\S$  20; RRS  $\S$  9372. (ii) 1927 c 275  $\S$  1, part; 1921 c 92  $\S$  1; 1911 c 98  $\S$  24, part; RRS  $\S$  9376, part.]