

**Chapter 35.44 RCW**  
**LOCAL IMPROVEMENTS—ASSESSMENTS AND REASSESSMENTS**

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*Assessments and charges against state lands: Chapter 79.44 RCW.*

*Deferral of special assessments: Chapter 84.38 RCW.*

**RCW 35.44.010 Assessment district—All property to be assessed—Basis.** All property included within the limits of a local improvement district or utility local improvement district shall be considered to be the property specially benefited by the local improvement and shall be the property to be assessed to pay the cost and expense thereof or such part thereof as may be chargeable against the property specially benefited. The cost and expense shall be assessed upon all the property in accordance with the special benefits conferred thereon. [1985 c 397 s 3; 1967 c 52 s 9; 1965 c 7 s 35.44.010. Prior: 1957 c 144 s 16; prior: 1947 c 155 s 1, part; 1941 c 90 s 1, part; 1915 c 168 s 2, part; 1911 c 98 s 13, part; Rem. Supp. 1947 s 9365, part.]

**Authority supplemental—1985 c 397:** See RCW 35.51.900.

**Construction—Severability—1967 c 52:** See notes following RCW 35.43.042.

**RCW 35.44.015 Special benefit assessments for farm and agricultural land—Exemption from assessments, etc.** See RCW 84.34.300 through 84.34.380 and 84.34.922.

**RCW 35.44.020 Assessment district—Cost items to be included.** There shall be included in the cost and expense of every local improvement for assessment against the property in the district created to pay the same, or any part thereof:

(1) The cost of all of the construction or improvement authorized for the district including, but not limited to, that portion of the improvement within the street intersections;

(2) The estimated cost and expense of all engineering and surveying necessary for the improvement done under the supervision of the city or town engineer;

(3) The estimated cost and expense of ascertaining the ownership of the lots or parcels of land included in the assessment district;

(4) The estimated cost and expense of advertising, mailing, and publishing all necessary notices;

(5) The estimated cost and expense of accounting, clerical labor, and of books and blanks extended or used on the part of the city or town clerk and city or town treasurer in connection with the improvement;

(6) All cost of the acquisition of rights-of-way, property, easements, or other facilities or rights, including without limitation rights to use property, facilities, or other improvements appurtenant, related to, and/or useful in connection with the local improvement,

whether by eminent domain, purchase, gift, payment of connection charges, capacity charges, or other similar charges or in any other manner;

(7) The cost for legal, financial, and appraisal services and any other expenses incurred by the city, town, or public corporation for the district or in the formation thereof, or by the city, town, or public corporation in connection with such construction or improvement and in the financing thereof, including the issuance of any bonds and the cost of providing for increases in the local improvement guaranty fund, or providing for a separate reserve fund or other security for the payment of principal of and interest on such bonds.

Any of the costs set forth in this section may be excluded from the cost and expense to be assessed against the property in such local improvement district and may be paid from any other moneys available therefor if the legislative body of the city or town so designates by ordinance at any time. [1995 c 382 s 1; 1987 c 242 s 4; 1985 c 397 s 4; 1971 ex.s. c 116 s 8; 1969 ex.s. c 258 s 6; 1965 c 7 s 35.44.020. Prior: 1955 c 364 s 1; 1911 c 98 s 55; RRS s 9408.]

**Policy—1987 c 242:** See note following RCW 35.43.005.

**Authority supplemental—1985 c 397:** See RCW 35.51.900.

**RCW 35.44.030 Assessment district—Zones.** For the purpose of ascertaining the amount to be assessed against each separate lot, tract, parcel of land or other property therein, the local improvement district or utility local improvement district shall be divided into subdivisions or zones paralleling the margin of the street, avenue, lane, alley, boulevard, park drive, parkway, public place or public square to be improved, numbered respectively first, second, third, fourth, and fifth.

The first subdivision shall include all lands within the district lying between the street margins and lines drawn parallel therewith and thirty feet therefrom.

The second subdivision shall include all lands within the district lying between lines drawn parallel with and thirty and sixty feet respectively from the street margins.

The third subdivision shall include all lands within the district lying between lines drawn parallel with and sixty and ninety feet respectively from the street margins.

The fourth subdivision shall include all lands, if any, within the district lying between lines drawn parallel with and ninety and one hundred twenty feet respectively from the street margins.

The fifth subdivision shall include all lands, if any, within the district lying between a line drawn parallel with and one hundred twenty feet from the street margin and the outer limit of the improvement district. [1967 c 52 s 10; 1965 c 7 s 35.44.030. Prior: 1957 c 144 s 17; prior: 1947 c 155 s 1, part; 1941 c 90 s 1, part; 1915 c 168 s 2, part; 1911 c 98 s 13, part; Rem. Supp. 1947 s 9365, part.]

**Construction—Severability—1967 c 52:** See notes following RCW 35.43.042.

**RCW 35.44.040 Assessment rate per square foot.** The rate of assessment per square foot in each subdivision of an improvement district shall be fixed on the basis that the special benefits conferred on a square foot of land in subdivisions first, second, third, fourth and fifth, respectively, are related to each other as are the numbers, forty-five, twenty-five, twenty, ten, and five, respectively, and shall be ascertained in the following manner:

(1) The products of the number of square feet in subdivisions first, second, third, fourth, and fifth, respectively, and the numbers forty-five, twenty-five, twenty, ten, and five, respectively, shall be ascertained;

(2) The aggregate sum thereof shall be divided into the total cost and expense of the improvement;

(3) The resultant quotient multiplied by forty-five, twenty-five, twenty, ten, and five, respectively, shall be the respective rate of assessment per square foot for subdivisions first, second, third, fourth and fifth: PROVIDED, That in lieu of the above formula the rate of assessment per square foot in each subdivision of an improvement district may be fixed on the basis that the special benefits conferred on a square foot of land in subdivisions first, second, third, fourth and fifth, respectively, are related to each other as are the numbers 0.015000, 0.008333, 0.006666, 0.003333, and 0.001666, respectively; and the method of determining the assessment on each lot, tract, or parcel of land in the improvement district may be ascertained in the following manner:

(1) The products of the number of square feet in subdivisions first, second, third, fourth and fifth, respectively, for each lot, tract or parcel of land in the improvement district and the numbers 0.015000, 0.008333, 0.006666, 0.003333 and 0.001666, respectively, shall be ascertained. The sum of all such products for each such lot, tract or parcel of land shall be the number of "assessable units of frontage" therein;

(2) The rate for each assessable unit of frontage shall be determined by dividing that portion of the total cost of the improvement representing special benefits by the aggregate sum of all assessable units of frontage;

(3) The assessment for each lot, tract or parcel of land in the improvement district shall be the product of the assessable units of frontage therefor, multiplied by the rate per assessable unit of frontage. [1965 c 7 s 35.44.040. Prior: 1957 c 144 s 18; prior: 1947 c 155 s 1, part; 1941 c 90 s 1, part; 1915 c 168 s 2, part; 1911 c 98 s 13, part; Rem. Supp. 1947 s 9365, part.]

**RCW 35.44.045 Open canals or ditches—Safeguards—Ascertaining assessments.** As an alternative to other methods of ascertaining assessments for local improvements, in a local improvement district established for safeguarding open canals or ditches, the district may be sectioned into subdivisions or zones paralleling the canal or ditch, numbered respectively, first, second, third and fourth. Each subdivision shall be equal to one-quarter of the width of the district as measured back from the margin of the canal right-of-way. The rate of assessment per square foot in each subdivision so formed shall be fixed on the basis that the special benefits conferred on a square foot of land in subdivisions first, second, third, and fourth, respectively, are related to each other as are the numbers, forty,

thirty, twenty, and ten, respectively, and shall be ascertained in the following manner:

(1) The products of the number of square feet in subdivisions first, second, third, and fourth, respectively, and the numbers forty, thirty, twenty, and ten, respectively, shall be ascertained;

(2) The aggregate sum thereof shall be divided into the total cost and expense of the local improvement;

(3) The resultant quotient multiplied by forty, thirty, twenty, and ten, respectively, shall be the respective rate of assessment per square foot for each subdivision. [1965 c 7 s 35.44.045. Prior: 1959 c 75 s 3.]

*Safeguarding open canals or ditches, assessments: RCW 35.43.040, 35.43.045, 36.88.015, 36.88.350, 36.88.380 through 36.88.400, 87.03.480, 87.03.526.*

**RCW 35.44.047 Other methods of computing assessments may be used.** Notwithstanding the methods of assessment provided in RCW 35.44.030, 35.44.040 and 35.44.045, the city or town may use any other method or combination of methods to compute assessments which may be deemed to more fairly reflect the special benefits to the properties being assessed. The failure of the council to specifically recite in its ordinance ordering the improvement and creating the local improvement district that it will not use the zone and termini method of assessment shall not invalidate the use of any other method or methods of assessment. [1969 ex.s. c 258 s 7.]

**RCW 35.44.050 Assessment roll—Entry of assessments against property.** The total assessment thus ascertained against each separate lot, tract, parcel of land, or other property in the district shall be entered upon the assessment roll as the amount to be levied and assessed against each separate lot, tract, parcel of land, or other property. [1965 c 7 s 35.44.050. Prior: 1957 c 144 s 19; prior: 1947 c 155 s 1, part; 1941 c 90 s 1, part; 1915 c 168 s 2, part; 1911 c 98 s 13, part; Rem. Supp. 1947 s 9365, part.]

**RCW 35.44.060 Assessment roll—Diagram on preliminary survey not conclusive.** The diagram or print directed to be submitted to the council shall be in the nature of a preliminary determination by the designated administrative board, officer, or authority upon the method and relative estimated amounts of assessments to be levied upon the property specially benefited by the improvement and shall not be binding or conclusive in any way upon the board, officer, or authority in the preparation of the assessment roll for the improvement or upon the council in any hearing affecting the assessment roll. [1965 c 7 s 35.44.060. Prior: 1911 c 98 s 11; RRS s 9362.]

**RCW 35.44.070 Assessment roll—Filing—Hearing, date, by whom held.** The assessment roll for local improvements when prepared as provided by law shall be filed with the city or town clerk. The council or other legislative authority shall thereupon fix a date for a hearing thereon before such legislative authority or may direct that

the hearing shall be held before a committee thereof or the legislative authority of any city or town may designate an officer to conduct such hearings. The committee or officer designated shall hold a hearing on the assessment roll and consider all objections filed following which the committee or officer shall make recommendations to such legislative authority which shall either adopt or reject the recommendations of the committee or officer. If a hearing is held before such a committee or officer it shall not be necessary to hold a hearing on the assessment roll before such legislative authority. A local ordinance shall provide for an appeal by any person protesting his or her assessment to the legislative authority of a decision made by such officer. The same procedure may if so directed by such legislative authority be followed with respect to any assessment upon the roll which is raised or changed to include omitted property. Such legislative authority shall direct the clerk to give notice of the hearing and of the time and place thereof. [1994 c 71 s 1; 1979 ex.s. c 100 s 1; 1965 c 7 s 35.44.070. Prior: 1953 c 177 s 2; 1929 c 97 s 3, part; 1911 c 98 s 21, part; RRS s 9373, part.]

**RCW 35.44.080 Assessment roll—Notice of hearing.** The notice of hearing upon the assessment roll shall specify the time and place of hearing and shall notify all persons who may desire to object thereto:

(1) To make their objections in writing and to file them with the city or town clerk at or prior to the date fixed for the hearing;

(2) That at the time and place fixed and at times to which the hearing may be adjourned, the council will sit as a board of equalization for the purpose of considering the roll; and

(3) That at the hearing the council or committee or officer will consider the objections made and will correct, revise, raise, lower, change, or modify the roll or any part thereof or set aside the roll and order the assessment to be made de novo.

Following the hearing the council shall confirm the roll by ordinance. [1979 ex.s. c 100 s 2; 1965 c 7 s 35.44.080. Prior: 1929 c 97 s 3, part; 1911 c 98 s 21, part; RRS s 9373, part.]

**RCW 35.44.090 Assessment roll—Notice—Mailing—Publication.** At least fifteen days before the date fixed for hearing, notice thereof shall be mailed to the owner or reputed owner of the property whose name appears on the assessment roll, at the address shown on the tax rolls of the county treasurer for each item of property described on the list. In addition thereto the notice shall be published at least once a week for two consecutive weeks in the official newspaper of the city or town, the last publication to be at least fifteen days before the date fixed for hearing. [1986 c 278 s 48; 1985 c 469 s 30; 1965 c 7 s 35.44.090. Prior: 1929 c 97 s 3, part; 1911 c 98 s 21, part; RRS s 9373, part.]

**Severability—1986 c 278:** See note following RCW 36.01.010.

**RCW 35.44.100 Assessment roll—Hearing—Objections—Authority of council.** At the time fixed for hearing objections to the confirmation of the assessment roll, and at the times to which the hearing may be adjourned, the council may correct, revise, raise, lower, change, or

modify the roll or any part thereof, or set aside the roll and order the assessment to be made de novo and at the conclusion thereof confirm the roll by ordinance. [1965 c 7 s 35.44.100. Prior: 1929 c 97 s 3, part; 1911 c 98 s 21, part; RRS s 9373, part.]

**RCW 35.44.110 Assessment roll—Objections—Timeliness.** All objections to the confirmation of the assessment roll shall state clearly the grounds of objections. Objections not made within the time and in the manner prescribed in this chapter shall be conclusively presumed to have been waived. [1965 c 7 s 35.44.110. Prior: 1929 c 97 s 3, part; 1911 c 98 s 21, part; RRS s 9373, part.]

**RCW 35.44.120 Assessment roll—Amendment—Procedure.** If an assessment roll is amended so as to raise any assessment appearing thereon or to include omitted property, a new time and place for hearing shall be fixed and a new notice of hearing on the roll given as in the case of an original hearing: PROVIDED, That as to any property originally entered upon the roll the assessment upon which has not been raised, no objections to confirmation of the assessment roll shall be considered by the council or by any court on appeal unless the objections were made in writing at or prior to the date fixed for the original hearing upon the assessment roll. [1965 c 7 s 35.44.120. Prior: 1929 c 97 s 3, part; 1911 c 98 s 21, part; RRS s 9373, part.]

**RCW 35.44.130 City property—Assessment.** Every city and town shall include in its annual tax levy an amount sufficient to pay all unpaid assessments with all interest, penalties, and charges thereon levied against all lands belonging to the city or town. The proceeds of such a portion of the tax levy shall be placed in a separate fund to be known as the "city (or town) property assessments redemption fund" and by the city or town treasurer inviolably applied in payment of any unpaid assessment liens on any lands belonging to the city or town. [1965 c 7 s 35.44.130. Prior: (i) 1929 c 183 s 1; 1909 c 130 s 1; RRS s 9344. (ii) 1929 c 183 s 2, part; 1909 c 130 s 2, part; RRS s 9345, part.]

**RCW 35.44.140 County property assessment.** All lands held or owned by any county in fee simple, in trust, or otherwise within the limits of a local improvement district or utility local improvement district of a city or town shall be assessed and charged for their proportion of the cost of the local improvement in the same manner as other property in the district and the county commissioners are authorized to cause the assessments to be paid at the times and in the manner provided by law and the ordinances of the city or town. This section shall apply to all cities and towns, any charter or ordinance provision to the contrary notwithstanding. [1971 ex.s. c 116 s 9; 1967 c 52 s 11; 1965 c 7 s 35.44.140. Prior: (i) 1905 c 29 s 1; RRS s 9340. (ii) 1907 c 61 s 1; 1905 c 29 s 2; RRS s 9341. (iii) 1929 c 139 s 2; 1905 c 29 s 4; RRS s 9343.]

**Construction—Severability—1967 c 52:** See notes following RCW 35.43.042.

**RCW 35.44.150 Harbor area leaseholds—Assessment.** All leasehold rights and interests of private individuals, firms or corporations in or to harbor areas located within the limits of a city or town are declared to be real property for the purpose of assessment for the payment of the cost of local improvements. They may be assessed and reassessed in accordance with the special benefits received, which shall be limited to benefits accruing during the term of the lease, to the property subject to lease immediately abutting upon the improvement and extending one-half block therefrom not exceeding, however, three hundred fifty feet. [1965 c 7 s 35.44.150. Prior: 1915 c 134 s 1; RRS s 9364.]

**RCW 35.44.160 Leases on tidelands—Assessment.** All leases of tidelands owned in fee by the state are declared to be real property for the purpose of assessment for the payment of the cost of local improvements. [1965 c 7 s 35.44.160. Prior: 1911 c 98 s 56; RRS s 9409.]

**RCW 35.44.170 Metropolitan park district property—Assessment.** All lands held by a metropolitan park district in fee simple, in trust, or otherwise within the limits of a local improvement district in a city or town shall be assessed and charged for their proportion of the cost of all local improvements in the same manner as other property in the district. [1965 c 7 s 35.44.170. Prior: (i) 1929 c 204 s 1; RRS s 9343-1. (ii) 1929 c 204 s 2; RRS s 9343-2.]

**RCW 35.44.180 Notices—Mailing—Proof.** The mailing of any notice required in connection with municipal local improvements shall be conclusively proved by the written certificate of the officer, board, or authority directed by the provisions of the charter or ordinance of a city or town to give the notice. [1965 c 7 s 35.44.180. Prior: 1929 c 97 s 4; RRS s 9373-1.]

**RCW 35.44.190 Proceedings conclusive—Exceptions—Adjustments to assessments if other funds become available.** Whenever any assessment roll for local improvements has been confirmed by the council, the regularity, validity, and correctness of the proceedings relating to the improvement and to the assessment therefor, including the action of the council upon the assessment roll and the confirmation thereof shall be conclusive in all things upon all parties. They cannot in any manner be contested or questioned in any proceeding by any person unless he or she filed written objections to the assessment roll in the manner and within the time required by the provisions of this chapter and unless he or she prosecutes his or her appeal in the manner and within the time required by the provisions of this chapter.

No proceeding of any kind shall be commenced or prosecuted for the purpose of defeating or contesting any assessment or the sale of any property to pay an assessment or any certificate of delinquency

issued therefor, or the foreclosure of any lien therefor, except that injunction proceedings may be brought to prevent the sale of any real estate upon the ground (1) that the property about to be sold does not appear upon the assessment roll or, (2) that the assessment has been paid.

If federal, local, or state funds become available for a local improvement after the assessment roll has been confirmed by the city legislative authority, the funds may be used to lower the assessments on a uniform basis. Any adjustments to the assessments because of the availability of federal or state funds may be made on the next annual payment. [2009 c 549 s 2077; 1985 c 397 s 9; 1965 c 7 s 35.44.190. Prior: 1911 c 98 s 23; RRS s 9375.]

**RCW 35.44.200 Procedure on appeal—Perfecting appeal.** The decision of the council or other legislative body, upon any objections made in the manner and within the time herein prescribed, shall be final and conclusive, subject however to review by the superior court upon appeal. The appeal shall be made by filing written notice of appeal with the city or town clerk and with the clerk of the superior court of the county in which the city or town is situated. [1965 c 7 s 35.44.200. Prior: 1957 c 143 s 2; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**RCW 35.44.210 Procedure on appeal—Notice of appeal.** The notice of appeal must be filed within ten days after the ordinance confirming the assessment roll becomes effective and shall describe the property and set forth the objections of the appellant to the assessment. [1965 c 7 s 35.44.210. Prior: 1957 c 143 s 3; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**RCW 35.44.220 Procedure on appeal—Bond.** At the time of filing the notice of appeal with the clerk of the superior court, the appellant shall execute and file with him or her a sufficient bond in the penal sum of two hundred dollars, with at least two sureties to be approved by the judge of the court, conditioned to prosecute the appeal without delay and, if unsuccessful, to pay all reasonable costs and expenses which the city or town incurs by reason of the appeal. Upon application therefor, the court may order the appellant to execute and file such additional bonds as the necessity of the case may require. [2009 c 549 s 2078; 1971 ex.s. c 116 s 3; 1969 ex.s. c 258 s 8; 1965 c 7 s 35.44.220. Prior: 1957 c 143 s 4; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**RCW 35.44.230 Procedure on appeal—Transcript.** Within ten days from the filing of the notice of appeal, the appellant shall file with the clerk of the superior court a transcript consisting of the assessment roll and his or her objections thereto, together with the ordinance confirming the assessment roll and the record of the council with reference to the assessment. This transcript, upon payment of the necessary fees therefor, shall be furnished by the city or town clerk and shall be certified by him or her to contain full, true and correct copies of all matters and proceedings required to be included in the

transcript. The fees payable therefor shall be the same as those payable to the clerk of the superior court for the preparation and certification of transcripts on appeal to the supreme court or the court of appeals in civil actions. [2009 c 549 s 2079; 1971 c 81 s 90; 1965 c 7 s 35.44.230. Prior: 1957 c 143 s 5; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**RCW 35.44.240 Procedure on appeal—Notice of hearing.** Within three days after the filing of the transcript with the clerk of the superior court, the appellant shall give notice to the head of the legal department of the city or town and to its clerk that the transcript has been filed. The notice shall also state a time (not less than three days from the date of service thereof) when the appellant will call up the cause for hearing. [1965 c 7 s 35.44.240. Prior: 1957 c 143 s 6; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**RCW 35.44.250 Procedure on appeal—Hearing by superior court.** At the time fixed for hearing in the notice thereof or at such further time as may be fixed by the court, the superior court shall hear and determine the appeal without a jury and the cause shall have preference over all other civil causes except proceedings relating to eminent domain in cities and towns and actions of forcible entry and detainer. The judgment of the court shall confirm, unless the court shall find from the evidence that such assessment is founded upon a fundamentally wrong basis and/or the decision of the council or other legislative body thereon was arbitrary or capricious; in which event the judgment of the court shall correct, change, modify, or annul the assessment insofar as it affects the property of the appellant. [1969 ex.s. c 258 s 9; 1965 c 7 s 35.44.250. Prior: 1957 c 143 s 7; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**RCW 35.44.260 Procedure on appeal—Appellate review.** Appellate review of the judgment of the superior court may be obtained as in other cases if sought within fifteen days after the date of the entry of the judgment in the superior court. [1988 c 202 s 36; 1971 c 81 s 91; 1965 c 7 s 35.44.260. Prior: 1957 c 143 s 8; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**Rules of court:** *Appeal procedures superseded by RAP 2.1, 2.2, 18.22.*

**Severability—1988 c 202:** See note following RCW 2.24.050.

**RCW 35.44.270 Procedure on appeal—Certified copy of decision or order.** A certified copy of the decision of the superior court pertaining to assessments for local improvements shall be filed with the officer having custody of the assessment roll and he or she shall modify and correct the assessment roll in accordance with the decision. In the event appellate review of the decision is sought, a certified copy of the court's order shall be filed with the officer having custody of the assessment roll and the officer shall thereupon modify and correct the assessment roll in accordance with the order. [2009 c 549 s 2080; 1988 c 202 s 37; 1971 c 81 s 92; 1965 c 7 s

35.44.270. Prior: 1957 c 143 s 9; prior: 1911 c 98 s 22, part; RRS s 9374, part.]

**Severability—1988 c 202:** See note following RCW 2.24.050.

**RCW 35.44.280 Reassessments—When authorized.** In all cases of special assessments for local improvements wherein the assessments are not valid in whole or in part for want of form, or insufficiency, informality, irregularity, or nonconformance with the provisions of law, charter, or ordinance, the city or town council may reassess the assessments and enforce their collection in accordance with the provisions of law and ordinance existing at the time the reassessment is made. This shall apply not only to an original assessment but also to any reassessment, to any assessment upon omitted property and to any supplemental assessment which is declared void and its enforcement refused by any court or which for any cause has been set aside, annulled or declared void by any court either directly or by virtue of any decision thereof. [1965 c 7 s 35.44.280. Prior: 1911 c 98 s 42, part; 1893 c 96 s 3; RRS s 9395, part.]

**RCW 35.44.290 Reassessments—Basis—Property included.** Every reassessment shall be made upon the property which has been or will be specially benefited by the local improvement and may be made upon property whether or not it abuts upon, is adjacent to, or proximate to the improvement or was included in the original assessment district.

Property not included in the original improvement district when so assessed shall become a part of the improvement district and all payments of assessments shall be paid into and become part of the local improvement fund to pay for the improvement.

Property in the original local improvement district which is excluded in reassessment need not be entered upon the assessment roll.

Every reassessment must be based upon the actual cost of the improvement at the time of its completion. [1965 c 7 s 35.44.290. Prior: (i) 1911 c 98 s 42, part; 1893 c 96 s 3, part; RRS s 9395, part. (ii) 1911 c 98 s 43, part; 1909 c 71 s 1, part; 1893 c 95 s 2, part; RRS s 9396, part.]

**RCW 35.44.300 Reassessments—Irregularities not fatal.** The fact that the contract has been let or that the improvement has been made and completed in whole or in part shall not prevent the reassessment from being made, nor shall the omission or neglect of any office or officers to comply with the law, the charter, or ordinances governing the city or town as to petition, notice, resolution to improve, estimate, survey, diagram, manner of letting contract, or execution of work or any other matter connected with the improvement and the first assessment thereof operate to invalidate or in any way affect the making of a reassessment. [1965 c 7 s 35.44.300. Prior: 1911 c 98 s 43, part; 1909 c 71 s 1, part; 1893 c 95 s 2, part; RRS s 9396, part.]

**RCW 35.44.310 Reassessments—Amount thereof.** The reassessment shall be for an amount which shall not exceed the actual cost and expense of the improvement, together with the accrued interest

thereon, it being the true intent and meaning of the statutes relating to local improvements to make the cost and expense of local improvements payable by the property specially benefited thereby, notwithstanding the proceedings of the council, board of public works or other board, officer, or authority may be found to be irregular or defective, whether jurisdictional or otherwise. [1965 c 7 s 35.44.310. Prior: 1911 c 98 s 43, part; 1909 c 71 s 1, part; 1893 c 95 s 2, part; RRS s 9396, part.]

**RCW 35.44.320 Reassessments—Credit for prior payments.** In case of reassessment, all sums paid on the former attempted assessments shall be credited to the property on account of which they were paid. [1965 c 7 s 35.44.320. Prior: 1911 c 98 s 43, part; 1909 c 71 s 1, part; 1893 c 95 s 2, part; RRS s 9396, part.]

**RCW 35.44.330 Reassessments—Payment.** In case of reassessment after the certification of the assessment roll to the city or town treasurer for collection, the same length of time for payment of the assessment thereon without the imposition of any penalties or interest and the notice that the assessments are in the hands of the treasurer for collection shall be given as in case of an original assessment. After delinquency, penalties and interest may be charged as in cases of original assessment and if the original assessment was payable in installments, the new assessment may be divided into equal installments and made payable at such times as the city or town council may prescribe in the ordinance ordering the new assessment. [1965 c 7 s 35.44.330. Prior: 1911 c 98 s 43, part; 1909 c 71 s 1, part; 1893 c 95 s 2, part; RRS s 9396, part.]

**RCW 35.44.340 Reassessments—Limitation of time for.** No city or town shall have jurisdiction to proceed with any reassessment unless the ordinance ordering it is passed by the city or town council within ten years from and after the time the original assessment for the same improvement was finally held to be invalid, insufficient or for any cause set aside, in whole or in part or its enforcement denied directly or indirectly by the courts. [1965 c 7 s 35.44.340. Prior: 1911 c 98 s 45, part; RRS s 9398, part.]

**RCW 35.44.350 Reassessments, assessments on omitted property, supplemental assessments—Provisions governing.** All of the provisions of law relating to the filing of assessment rolls, time and place for hearing thereon, notice of hearing, the hearing upon the roll, the confirmation of the assessment roll, the time when the assessments become a lien upon the property assessed, the proceedings on appeal from any such assessment, the method of collecting the assessment and all proceedings for enforcing the lien thereof shall be had and conducted the same in the case of reassessments, assessments on omitted property, or supplemental assessments as in the case of an original assessment. [1965 c 7 s 35.44.350. Prior: 1911 c 98 s 44; 1893 c 95 s 1; RRS s 9397.]

**RCW 35.44.360 Assessments on omitted property—Authority.** If by reason of mistake, inadvertence, or for any cause, property in a local improvement district or utility local improvement district which except for its omission would have been subject to assessment has been omitted from the assessment roll, the city or town council, upon its own motion, or upon the application of the owner of any property in the district which has been assessed for the improvement, may proceed to assess the property so omitted in accordance with the benefits accruing to it by reason of the improvement in proportion to the assessments levied upon other property in the district. [1967 c 52 s 12; 1965 c 7 s 35.44.360. Prior: 1911 c 98 s 37, part; RRS s 9390, part.]

**Construction—Severability—1967 c 52:** See notes following RCW 35.43.042.

**RCW 35.44.370 Assessments on omitted property—Resolution—Notice.** In case of assessments on omitted property the city or town council shall pass a resolution:

(1) Setting forth that the property therein described was omitted from the assessment;

(2) Notifying all persons who may desire to object thereto to appear at a meeting of the city or town council at a time specified in the resolution and present their objections thereto, and

(3) Directing the proper board, officer, or authority to report to the council at or prior to the date fixed for the hearing the amount which should be borne by each lot, tract, or parcel of land or other property so omitted. The resolution shall be published in all respects as provided for publishing the resolutions for an original assessment. [1965 c 7 s 35.44.370. Prior: 1911 c 98 s 37, part; RRS s 9390, part.]

**RCW 35.44.380 Assessments on omitted property—Confirmation ordinance—Collection.** At the conclusion of the hearing or any adjournment thereof upon proposed assessments on omitted property the council shall consider the matter as though the property were included in the original roll and may confirm the roll or any portion thereof by ordinance. Thereupon the roll of omitted property shall be certified to the treasurer for collection as other assessments. [1965 c 7 s 35.44.380. Prior: 1911 c 98 s 37, part; RRS s 9390, part.]

**RCW 35.44.390 Supplemental assessments—When authorized.** If by reason of any mistake, inadvertence, or other cause, the amount assessed was not equal to the cost and expense of a local improvement or that portion thereof to be paid by assessment of the property benefited the city or town council shall make supplemental assessments on all the property in the district. The property found to be specially benefited shall not be limited to the property included in the original assessment district.

These assessments shall be made in accordance with the provisions of law, charter, and ordinances existing at the time of the levy. [1965 c 7 s 35.44.390. Prior: 1911 c 98 s 42, part; 1893 c 96 s 3, part; RRS s 9395, part.]

**RCW 35.44.400 Supplemental assessments—Limitation of time for.**

No city or town shall have jurisdiction to proceed with any supplemental assessment unless the ordinance ordering it is passed by the city or town council within ten years from and after the time that it was finally determined that the total amount of valid assessments levied and assessed on account of a local improvement was insufficient to pay the whole or that portion of the cost and expense thereof to be paid by special assessment. [1965 c 7 s 35.44.400. Prior: 1911 c 98 s 45, part; RRS s 9398, part.]

**RCW 35.44.410 Segregation of assessments.**

Whenever any land against which there has been levied any special assessment by any city or town shall have been sold in part or subdivided, the legislative authority of that city or town shall have the power to order a segregation of the assessment.

Any person desiring to have such a special assessment against a tract of land segregated to apply to smaller parts thereof shall apply to the city or town which levied the assessment. If the legislative authority thereof determines that a segregation should be made, it shall by resolution order the city or town treasurer to make segregation on the original assessment roll as directed in the resolution. The segregation shall be made as nearly as possible on the same basis as the original assessment was levied, and the total of the segregated parts of the assessment shall equal the assessment before segregation. The resolution shall describe the original tract, the amount and date of the original assessment, and shall define the boundaries of the divided parts and the amount of the assessment chargeable to each part. A certified copy of the resolution shall be delivered to the city or town treasurer who shall proceed to make the segregation ordered upon being tendered a fee of ten dollars for each tract of land for which a segregation is to be made. In addition to such charge the legislative authority of the city or town may require as a condition to the order of segregation that the person seeking it pay the city or town the reasonable engineering and clerical costs incident to making the segregation. No segregation need be made if the legislative authority of the city or town shall find that by such segregation the security of the lien for such assessment will be so jeopardized as to reduce the security for any outstanding local improvement district obligations payable from such assessment. [1969 ex.s. c 258 s 10.]

**RCW 35.44.420 Property donations—Credit against assessments.**

A city legislative authority may give credit for all or any portion of any property donation against an assessment, charge, or other required financial contribution for transportation improvements within a local improvement district. The credit granted is available against any assessment, charge, or other required financial contribution for any transportation purpose that uses the donated property. [1987 c 267 s 9.]

*Right-of-way donations: Chapter 47.14 RCW.*