

**RCW 36.61.150 Special assessment roll—Appeal to superior and appellate courts—Procedure.** The decision of a county legislative authority upon any objection to the special assessment roll may be appealed to the superior court only if the objection had been timely made in the manner prescribed in this chapter. The appeal shall be made within ten days after publication of a notice that the resolution confirming the special assessment roll has been adopted by filing written notice of the appeal with the county legislative authority and the clerk of the superior court in the county in which the real property is situated. The notice of appeal shall describe the property and set forth the objections of the appellant to the special assessment. Within ten days from the filing of such notice of appeal with the clerk of the superior court, the appellant shall file with the clerk of the court a transcript consisting of the special assessment roll and his or her objections thereto, together with the resolution confirming such special assessment roll and the record of the county legislative authority with reference to the special assessment or annual special assessments, which transcript, upon payment of the necessary fees therefor, shall be furnished by an officer of the county and by him or her certified to contain full, true, and correct copies of all matters and proceedings required to be included in the transcript. Such fees shall be the same as the fees payable to the county clerk for the preparation and certification of transcripts on appeal to the supreme court or the court of appeals in civil actions.

At the time of the filing of the notice of appeal with the clerk of the superior court a sufficient bond in the penal sum of two hundred dollars, with a surety or sureties thereon as provided by law for appeals in civil cases, shall be filed conditioned to prosecute such appeal without delay, and if unsuccessful, to pay all costs incurred by the county because of the appeal. The court may order the appellant, upon application therefor, to execute and file such additional bond or bonds as the necessity of the case may require.

Within three days after such transcript is filed in the superior court, the appellant shall give written notice to the county legislative authority that such transcript is filed. The notice shall state a time, not less than three days from the service thereof, when the appellant will call up the cause for hearing.

The superior court shall, at this time or at such further time as may be fixed by order of the court, hear and determine such appeal without a jury, and such cause shall have preference over all civil causes pending in the court, except proceedings under an act relating to eminent domain in such county and actions of forcible entry and detainer. The judgment of the court shall confirm, correct, modify, or annul the special assessment or annual special assessments insofar as the same affects the property of the appellant. A certified copy of the decision of the court shall be filed with the officer having custody of the special assessment roll, and he or she shall modify and correct such special assessment roll in accordance with the decision.

An appeal shall lie to the supreme court or the court of appeals from the judgment of the superior court, as in other cases, however, such appeal must be taken within fifteen days after the date of the entry of the judgment of the superior court, and the record and opening brief of the appellant in the cause shall be filed in the supreme court or the court of appeals within sixty days after the appeal is taken by notice as provided in this section. The time for

filing the record and serving and filing of briefs may be extended by order of the superior court, or by stipulation of the parties concerned. The supreme court or the court of appeals on such appeal may correct, modify, confirm, or annul the special assessment or annual special assessments insofar as the same affects the property of the appellant. A certified copy of the order of the supreme court or the court of appeals upon such appeal shall be filed with the officer having custody of such special assessment roll, who shall thereupon modify and correct such special assessment roll in accordance with such decision. [1985 c 398 s 15.]