

**RCW 36.61.160 Special assessments—Calculation.** Whenever special assessments are imposed, all property included within a lake or beach management district shall be considered to be the property specially benefited by the lake or beach improvement or maintenance activities and shall be the property upon which special assessments are imposed to pay the costs and expenses of the lake or beach improvement or maintenance activities, or such part of the costs and expenses as may be chargeable against the property specially benefited. The special assessments shall be imposed on property in accordance with the special benefits conferred on the property up to but not in excess of the total costs and expenses of the lake or beach improvement or maintenance activities as provided in the special assessment roll.

Special assessments may be measured by front footage, acreage, the extent of improvements on the property, or any other factors that are deemed to fairly reflect special benefits, including those authorized under RCW 35.51.030. Special assessments may be calculated by using more than one factor. Zones around the public improvement may be used that reflect different levels of benefit in each zone that are measured by a front footage, acreage, the extent of improvements, or other factors.

Public property, including property owned by the state of Washington, shall be subject to special assessments to the same extent that private property is subject to the special assessments, except no lien shall extend to public property. [2008 c 301 s 17; 1987 c 432 s 10; 1985 c 398 s 16.]