

RCW 36.61.210 Special assessments—Subdivision of land—

Segregation of assessment. Whenever any land against which there has been levied any special assessment or annual special assessments by any county has been sold in part, subdivided, or short subdivided, the county legislative authority may order a segregation of the special assessment or annual special assessments. If an installment has been made, the segregation shall apportion the remaining installments on the parts or lots created.

Any person desiring to have such a special assessment or annual special assessments against a tract of land segregated to apply to smaller parts thereof shall apply to the county legislative authority which levied the special assessment or annual special assessments. If the county legislative authority determines that a segregation should be made, it shall by resolution order the county treasurer to segregate the special assessment or annual special assessments 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 special assessment or annual special assessments were levied, and the total of the segregated parts of the special assessment or annual special assessments shall equal the amount of the special assessment or annual special assessments unpaid before segregation. The resolution shall describe the original tract and the amount and date of the original special assessment or annual special assessments and shall define the boundaries of the divided parts and the amount of the special assessment or annual special assessments chargeable to each part. A certified copy of the resolution shall be delivered to the county treasurer who shall proceed to segregate the special assessment or annual special assessments upon being tendered a fee of three dollars for each tract of land for which a segregation is to be made. In addition to such charge the county legislative authority may require as a condition to the order of segregation that the person seeking it pay the local government the reasonable engineering and clerical costs incident to making the segregation.
[1985 c 398 s 21.]