

**RCW 36.88.090 Assessment roll—Hearing—Notice—Objections—New hearing.** Whenever the assessment roll for any county road improvement district has been prepared, such roll shall be filed with the clerk of the county legislative authority. The county legislative authority shall thereupon by resolution set the date for hearing upon such roll before a board of equalization and direct the clerk to give notice of such hearing and the time and place thereof.

Such notice shall specify such time and place of hearing on such roll and shall notify all persons who may desire to object thereto to make such objection in writing and to file the same with the clerk of the county legislative authority at or prior to the date fixed for such hearing; and that at the time and place fixed and at such other times as the hearing may be continued to, the county legislative authority will sit as a board of equalization for the purpose of considering such roll and at such hearing will consider such objections made thereto, or any part thereof, and will correct, revise, raise, lower, change, or modify such roll or any part thereof, or set aside such roll in order that such assessment be made de novo as to such body shall appear just and equitable and then proceed to confirm the same by resolution.

Notice of the time and place of hearing under such assessment roll shall be given to the owner or reputed owner of the property whose name appears thereon, by mailing a notice thereof at least fifteen days before the date fixed for the hearing to such owner or reputed owner at the address of such owner as shown on the tax rolls of the county treasurer; and in addition thereto such notice shall be published at least two times in a newspaper of general circulation in the county. At least fifteen days must elapse between the date of the first publication of the notice and the date fixed for such hearing. However, mosquito control districts are only required to give notice by publication.

The board of equalization, at the time fixed for hearing objections to the confirmation of the roll, or at such time or times as the hearing may be adjourned to, has power to correct, revise, raise, lower, change, or modify the roll or any part thereof, and to set aside the roll in order that the assessment be made de novo as to the board appears equitable and just, and then shall confirm the same by resolution. All objections shall be in writing and filed with the board and shall state clearly the grounds objected to, and objections not made within the time and in the manner described in this section shall be conclusively presumed to have been waived.

Whenever any such roll is amended so as to raise any assessments appearing thereon, or to include property subject to assessment which has been omitted from the assessment roll for any reason, a new hearing, and a new notice of hearing upon such roll, as amended, shall be given as in the case of an original hearing. At the conclusion of such hearing the board may confirm the same or any portion thereof by resolution and certify the same to the treasurer for collection. Whenever any property has been entered originally on such roll, and the assessment upon such property shall not be raised, no objections to it may be considered by the board or by any court on appeal, unless such objections are made in writing at or prior to the date fixed for the original hearing upon such roll. [1985 c 369 § 8; 1972 ex.s. c 62 § 1; 1963 c 4 § 36.88.090. Prior: 1951 c 192 § 9.]