

**RCW 36.94.260 Local improvement districts and utility local improvement districts—Hearing on protests—Order—Appeal.** (1) At such hearing on a protest to an assessment, or any adjournment thereof, the county legislative authority or committee or officer shall sit as a board of equalization. If the protest is heard by the county legislative authority, it shall have power to correct, revise, raise, lower, change, or modify such roll, or any part thereof, and to set aside such roll, and order that such assessment be made de novo, as shall appear equitable and just. If the protest is heard by a committee or officer, the committee or officer shall make recommendations to the county 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: PROVIDED, That any county providing for an officer to hear such protests shall adopt an ordinance providing for an appeal from a decision made by the officer that any person protesting his or her assessment may make to the legislative authority. The county legislative authority shall, in all instances, approve the assessment roll by ordinance or resolution.

(2) In the event of any assessment being raised a new notice similar to such first notice shall be given, after which final approval of such roll may be made by the county legislative authority or committee or officer. Whenever any property has been entered originally upon such roll and the assessment upon any such property shall not be raised, no objection thereto may be considered by the county legislative authority or committee or officer or by any court on appeal unless such objection be made in writing at, or prior, to the date fixed for the original hearing upon such roll. [1981 c 313 § 18; 1967 c 72 § 26.]

**Severability—1981 c 313:** See note following RCW 36.94.020.