RCW 53.08.050  **Local improvement districts—Assessments—Bonds.**  

(1) A district may establish local improvement districts within the district, and levy special assessments, in annual installments extending over a period not exceeding ten years on all property specially benefited by the local improvement, on the basis of special benefits, to pay in whole or in part the damages or costs of the local improvement, and issue local improvement bonds to be paid from local improvement assessments. The levy and collection of such assessments and issuance of such bonds shall be as provided for the levy and collection of local improvement assessments and the issuance of local improvement bonds by cities and towns, insofar as consistent with this title: PROVIDED, That the duties of the treasurers of such cities and towns in connection therewith shall be performed by the county treasurer. Such bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such bonds may be issued and sold in accordance with chapter 39.46 RCW. [1983 c 167 § 132; 1955 c 65 § 6. Prior: 1943 c 166 § 2, part; 1921 c 183 § 1, part; 1917 c 125 § 1, part; 1913 c 62 § 4, part; 1911 c 92 § 4, part; Rem. Supp. 1943 § 9692, part.]

**Liberal construction—Severability—1983 c 167:** See RCW 39.46.010 and note following.

Assessments and charges against state lands: Chapter 79.44 RCW.

Cities  
issuance of local improvement bonds: Chapter 35.45 RCW.  
levy and collection of local improvement assessments:  
Chapters 35.44, 35.49 RCW.

Local improvements, supplemental authority: Chapter 35.51 RCW.

Public lands subject to local assessments: RCW 79.44.010.