

**RCW 87.06.100 Required payments before acquisition at foreclosure sale—Acquisition by irrigation district—District's property stricken from tax rolls—Subsequent purchasers to pay assessments.**

(1) Prior to the treasurer executing and conveying the deed, all persons or entities acquiring property at the foreclosure sale shall be required to pay the full amount of all assessments, costs, and interest for which judgment is rendered; and the full amount of the following if due at the time of the foreclosure sale: Property taxes, drainage or diking district assessments, drainage or diking district improvement assessments, irrigation district assessments, and costs and interests relating to such taxes or assessments. This subsection does not apply to the irrigation district's acquisition of property.

(2) At all sales of property, if no other bids are received, title to the property shall vest in the irrigation district and the district shall pay to the county any costs that may have been incurred by the county under this chapter for the foreclosure action. The district's acquisition of the title shall be as absolute as if the property had been purchased by an individual under the provisions of this chapter. The deed provided for in RCW 87.06.090 shall be conveyed to the irrigation district.

(3) All property deeded to the district under the provisions of this chapter shall be stricken from the tax rolls as district property and exempt from taxation and shall not be taxed while property of the district.

(4) If the irrigation district sells any property it has acquired under this chapter, then it shall not provide a deed to the purchaser until the purchaser pays all drainage or diking district assessments, drainage or diking improvement district assessments, irrigation district assessments, property taxes, costs, and interest that were due at the time the irrigation district acquired title to the property. [1988 c 134 § 10.]