

Chapter 79.44 RCW
ASSESSMENTS AND CHARGES AGAINST LANDS OF THE STATE

Sections

- 79.44.003 "Assessing district" defined.
- 79.44.004 "Assessment" defined.
- 79.44.010 Lands subject to local assessments.
- 79.44.020 State to be charged its proportion of cost—Construction of chapter.
- 79.44.030 Apportioning cost on leaseholds.
- 79.44.040 Notice to state of intention to improve, or impose assessment—Consent—Notice to port commission.
- 79.44.050 Certification of roll—Penalties, interest.
- 79.44.060 Payment procedure—Lands not subject to lien, exception.
- 79.44.070 Enforcement against lessee or contract holder.
- 79.44.080 Foreclosure against leasehold or contract interest—Cancellation of lease or contract.
- 79.44.090 Payment by state after forfeiture of lease or contract.
- 79.44.095 Assessments paid by state to be added to purchase price of land.
- 79.44.100 Assignment of lease or contract to purchaser at foreclosure sale.
- 79.44.120 When assessments need not be added in certain cases.
- 79.44.130 Local provisions superseded.
- 79.44.140 Application of chapter—Eminent domain assessments.
- 79.44.190 Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies—Payment of lien or installments.

Diking, drainage and sewerage improvement district assessments: RCW 85.08.370.

Diking and drainage district assessments: RCW 85.05.390.

Flood control district assessments: RCW 86.09.523, 86.09.526, 86.09.529.

Intercounty diking and drainage district assessments: RCW 85.24.275.

Irrigation district assessments: RCW 87.03.025.

Special benefit assessments for farm and agricultural land or timberland: RCW 84.34.300 through 84.34.390.

RCW 79.44.003 "Assessing district" defined. As used in this chapter "assessing district" means:

- (1) Incorporated cities and towns;
- (2) Diking districts;
- (3) Drainage districts;
- (4) Port districts;
- (5) Irrigation districts;
- (6) Water-sewer districts;
- (7) Counties;
- (8) Weed boards and weed districts; and

(9) Any municipal corporation or public agency having power to levy local improvement or other assessments, rates, or charges which by statute are expressly made applicable to lands of the state. [2021 c 217 s 15; 1999 c 153 s 68; 1989 c 243 s 13; 1971 ex.s. c 234 s 14; 1963 c 20 s 1.]

Part headings not law—1999 c 153: See note following RCW 57.04.050.

RCW 79.44.004 "Assessment" defined. As used in this chapter, "assessment" shall mean any assessment, rate or charge levied, assessed, imposed, or charged by any assessing district as defined in RCW 79.44.003, and which assessments, rates or charges by statute are expressly made applicable to lands of the state. [1989 c 243 s 16.]

RCW 79.44.010 Lands subject to local assessments. All lands, including school lands, granted lands, escheated lands, or other lands, held or owned by the state of Washington in fee simple (in trust or otherwise), situated within the limits of any assessing district in this state, may be assessed and charged for the cost of local or other improvements specially benefiting such lands which may be ordered by the proper authorities of any such assessing district and may be assessed by any irrigation district to the same extent as private lands within the district are assessed: PROVIDED, That the leasehold, contractual, or possessory interest of any person, firm, association, or private or municipal corporation in any such lands shall be charged and assessed in the proportional amount such leasehold, contractual, or possessory interest is benefited: PROVIDED, FURTHER, That no lands of the state shall be included within an irrigation district except as provided in RCW 87.03.025 and 89.12.090. [1982 1st ex.s. c 21 s 178; 1963 c 20 s 2; 1919 c 164 s 1; RRS s 8125. Cf. 1909 c 154 ss 1, 4.]

Savings—Captions—Severability—Effective dates—1982 1st ex.s. c 21: See RCW 79.135.900 through 79.135.904.

RCW 79.44.020 State to be charged its proportion of cost—Construction of chapter. In all local improvement assessment districts in any assessing district in this state, property in such district, held or owned by the state shall be assessed and charged for its proportion of the cost of such local improvements in the same manner as other property in such district, it being the intention of this chapter that the state shall bear its just and equitable proportion of the cost of local improvements specially benefiting lands of the state. However, none of the provisions of this chapter shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the state, or release or discharge any lessee of any such lands or property from any of the obligations, covenants, or conditions of the contract under which any such lands or property are leased or held by any such lessee. [2003 c 334 s 506; 1963 c 20 s 3; 1919 c 164 s 2; RRS s 8126. Cf. 1909 c 154 s 5.]

Intent—2003 c 334: See note following RCW 79.02.010.

RCW 79.44.030 Apportioning cost on leaseholds. Where lands of the state are under lease, the proportionate amounts to be assessed against the leasehold interest, and the fee simple interest of the state, shall be fixed with reference to the life of the improvement and the period for which the lease has yet to run. [2003 c 334 s 507; 1919 c 164 s 3; RRS s 8127. Cf. 1909 c 154 s 3; 1907 c 74 s 3.]

Intent—2003 c 334: See note following RCW 79.02.010.

RCW 79.44.040 Notice to state of intention to improve, or impose assessment—Consent—Notice to port commission. Notice of the intention to make such improvement, or impose any assessment, together with the estimate of the amount to be charged to each lot, tract or parcel of land, or other property owned by the state to be assessed, shall be forwarded by registered or certified mail to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over such lands at least thirty days prior to the date fixed for hearing on the resolution or petition initiating the assessment. Such assessing district, shall not have jurisdiction to order such improvement as to the interest of the state in harbor areas and state tidelands until the written consent of the commissioner of public lands to the making of such improvement shall have been obtained, unless other means be provided for paying that portion of the cost which would otherwise be levied on the interest of the state of Washington in and to those tidelands, and nothing herein shall prevent the city from assessing the proportionate cost of the improvement against any leasehold, contractual, or possessory interest in and to any tideland or harbor area owned by the state: PROVIDED, HOWEVER, That in the case of tidelands and harbor areas within the boundaries of any port district, notice of intention to make such improvement shall also be forwarded to the commissioners of the port district. [2002 c 260 s 2; 1989 c 243 s 14; 1979 c 151 s 177; 1963 c 20 s 4; 1919 c 164 s 4; RRS s 8128. Cf. 1909 c 154 s 6.]

RCW 79.44.050 Certification of roll—Penalties, interest. Upon the approval and confirmation of the assessment roll ordered by the proper authorities of any assessing district, the treasurer of such assessing district shall certify and forward to the chief administrative officer of the agency of state government occupying, using, or having jurisdiction over the lands, a statement of all the lots or parcels of land held or owned by the state and charged on such assessment roll, separately describing each such lot or parcel of the state's land, with the amount of the local assessment charged against it, or the proportionate amount assessed against the fee simple interest of the state, in case the land has been leased. The chief administrative officer upon receipt of such statement shall cause a proper record to be made in his or her office of the cost of such assessment upon the lands occupied, used, or under the jurisdiction of his or her agency.

No penalty shall be provided or enforced against the state, and the interest upon such assessments shall be computed and paid at the

rate paid by other property situated in the same assessing district. [2013 c 23 s 263; 2002 c 260 s 3; 1989 c 243 s 15; 1979 c 151 s 178; 1963 c 20 s 5; 1933 c 108 s 1; 1919 c 164 s 5; RRS s 8129. Cf. 1909 c 154 s 6; 1907 c 74 ss 1, 2, 4, 5.]

RCW 79.44.060 Payment procedure—Lands not subject to lien, exception. When the chief administrative officer of an agency of state government is satisfied that an assessing district has complied with all the conditions precedent to the levy of assessments for district purposes, pursuant to this chapter against lands occupied, used, or under the jurisdiction of the officer's agency, he or she shall pay them, together with any interest thereon from any funds specifically appropriated to the agency therefor or from any funds of the agency which under existing law have been or are required to be expended to pay assessments on a current basis.

Except as provided in RCW 79.44.190 no lands of the state shall be subject to a lien for unpaid assessments, nor shall the interest of the state in any land be sold for unpaid assessments where assessment liens attached to the lands prior to state ownership. [2015 3rd sp.s. c 1 s 307; 2003 c 334 s 508; 1979 c 151 s 179; 1971 ex.s. c 116 s 2; 1963 c 20 s 6; 1947 c 205 s 1; Rem. Supp. 1947 s 8136a.]

Intent—2003 c 334: See note following RCW 79.02.010.

RCW 79.44.070 Enforcement against lessee or contract holder. When any assessing district has made or caused to be made an assessment against such leasehold, contractual, or possessory interest for any such local improvement, the treasurer of that assessing district shall immediately give notice to the chief administrative officer of the agency having jurisdiction over the lands. The assessment shall become a lien against the leasehold, contractual, or possessory interest in the same manner as the assessments on other property, and its collection may be enforced against such interests as provided by law for the enforcement of other local improvement assessments: PROVIDED, That the assessment shall not be made payable in installments unless the owner of such leasehold, contractual, or possessory interest shall first file with such treasurer a satisfactory bond guaranteeing the payment of such installments as they become due. [2002 c 260 s 4; 1979 c 151 s 180; 1963 c 20 s 7; 1919 c 164 s 6; RRS s 8130. Cf. 1909 c 154 s 2.]

RCW 79.44.080 Foreclosure against leasehold or contract interest—Cancellation of lease or contract. Whenever any assessing district shall have foreclosed the lien of any such delinquent assessments, as provided by law, and shall have obtained title to such leasehold, contractual, or possessory interest, the chief administrative officer of the agency having jurisdiction over the lands shall be notified by registered or certified mail of such action and furnished a statement of all assessments against such leasehold, contractual, or possessory interest, and the chief administrative officer shall cause the amount of such assessments to be paid as provided in RCW 79.44.060, and upon the receipt of an assignment from such assessing district, the chief administrative officer shall cancel such lease or contract: PROVIDED,

HOWEVER, That unless the assessing district making the local improvement and levying the special assessment shall have used due diligence in the foreclosure thereof, the chief administrative officer shall not be required to pay any sum in excess of what they deem to be the special benefits accruing to the state's reversionary interest in the property: AND PROVIDED FURTHER, That if such delinquent assessment or installment shall be against a leasehold interest in freshwater harbor areas within a port district, the chief administrative officer shall notify the commissioners of that port district of the receipt of such assignment, and the commissioners shall forthwith cancel such lease. [2002 c 260 s 5; 1979 c 151 s 181; 1963 c 20 s 8; 1919 c 164 s 7; RRS s 8131.]

RCW 79.44.090 Payment by state after forfeiture of lease or contract. If by reason of default in the payment of rentals or installments, or other causes, the state shall cancel any lease or contract against which assessments have been levied as herein provided, the chief administrative officer of the agency having jurisdiction over the lands shall cause such assessments or installments as shall fall due subsequent to the cancellation of said contract or leasehold interest to be paid as provided in RCW 79.44.060, the same as if the assessments or installments thereof had been levied on the state's interest in said lands. [1963 c 20 s 9; 1919 c 164 s 8; RRS s 8132.]

RCW 79.44.095 Assessments paid by state to be added to purchase price of land. When any land, other than lands occupied and used in connection with state institutions, owned or held by the state within incorporated cities, towns, diking, drainage or port districts in this state, against which local improvement assessments have been paid, as herein provided for, is offered for sale, there shall be added to the appraised value of such land, as provided by law, such portion of the local improvement assessment paid by the state as shall be deemed to represent the value added to such lands by such improvement for the purpose of sale, which amount so added shall be paid by the purchaser in cash at the time of the sale of said land, in addition to the amounts otherwise due to the state for said land, and no deed shall ever be executed until such local improvement assessments have been paid, and nothing herein shall be construed as canceling any unpaid assessments on the land so sold by the state, but such land shall be sold subject to all assessments unpaid at the time of sale. [1919 c 164 s 9; RRS s 8133. Cf. 1909 c 154 s 7.]

Assessments paid to be added to purchase price of land: RCW 79.11.320.

RCW 79.44.100 Assignment of lease or contract to purchaser at foreclosure sale. Whenever any such tide, state, school, granted, or other lands situated within the limits of any assessing district, has been included within any local improvement district by such assessing district, and the contract, leasehold, or other interest of any individual has been sold to satisfy the lien of such assessment for local improvement, the purchaser of such interest at such sale shall be entitled to receive from the state of Washington, on demand, an assignment of the contract, leasehold, or other interest purchased by

him or her, and shall assume, subject to the terms and conditions of the contract or lease, the payment to the state of the amount of the balance which his or her predecessor in interest was obligated to pay. [2013 c 23 s 264; 1963 c 20 s 10; 1919 c 164 s 10; RRS s 8134. Cf. 1909 c 154 s 10.]

RCW 79.44.120 When assessments need not be added in certain cases. Whenever any state school, granted, tide, or other public lands of the state shall have been charged with local improvement assessments under any local improvement assessment district in any incorporated city, town, irrigation, diking, drainage, port, weed, or pest district, or any other district now authorized by law to levy assessments against lands of the state, where such assessments are required under existing statutes to be returned to the fund of the state treasury from which the assessments were originally paid, the department may, and is hereby authorized, to sell such lands for their appraised valuation without regard to such assessments, anything to the contrary in the existing statutes notwithstanding. However, nothing in this section shall be construed to alter in any way any existing statute providing for the method of procedure in levying assessments against lands of the state in any of such local improvement assessment districts. [2003 c 334 s 509; 1937 c 80 s 1; RRS s 7797-192a.]

Intent—2003 c 334: See note following RCW 79.02.010.

RCW 79.44.130 Local provisions superseded. The provisions of this chapter shall apply to all assessing districts as herein defined, any charter or ordinance provisions to the contrary notwithstanding. [1963 c 20 s 11; 1919 c 164 s 11; RRS s 8135. Cf. 1909 c 154 s 8.]

RCW 79.44.140 Application of chapter—Eminent domain assessments. The provisions of this chapter shall apply to all local improvements initiated after June 11, 1919, including assessments to pay the cost and expense of taking and damaging property by the power of eminent domain, as provided by law: PROVIDED, That in case of eminent domain assessments, it shall not be necessary to forward notice of the intention to make such improvement, but the eminent domain commissioners, authorized to make such assessment, shall, at the time of filing the assessment roll with the court in the manner provided by law, forward by registered or certified mail to the chief administrative officer of the agency using, occupying or having jurisdiction over the lands a notice of such assessment, and of the day fixed by the court for the hearing thereof: PROVIDED, That no assessment against the state's interest in tidelands or harbor areas shall be binding against the state if the commissioner of public lands shall file a disapproval of the same in court before judgment confirming the roll. [2002 c 260 s 6; 1979 c 151 s 182; 1963 c 20 s 12; 1919 c 164 s 12; RRS s 8136.]

RCW 79.44.190 Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies—

Payment of lien or installments. When real property subject to an unpaid special assessment for a local improvement levied by any political subdivision of the state authorized to form local improvement or utility local improvement districts is acquired by purchase or condemnation by the state or any political subdivision thereof, including but not limited to any special purpose district, the property so acquired shall continue to be subject to the assessment lien.

An assessment lien or installment thereof, delinquent at the time of such acquisition shall be paid at the time of acquisition, and the amount thereof, including any accrued interest and delinquent penalties, shall be withheld from the purchase price or condemnation award by the public body acquiring the property and shall be paid immediately to the county, city, or town treasurer, whichever is applicable, in payment of and discharge of such delinquent installment lien.

Any installment or installments not delinquent at the time of acquisition shall become due and payable in such year and at such date as said installment would have become due if such property had not been so acquired: PROVIDED, That where such property is acquired by the state of Washington, the balance of the assessment shall be paid in full at the time of acquisition.

For the purpose of this section, the "time of acquisition" shall mean the date of completion of the sale, date of condemnation verdict, date of the order of immediate possession and use pursuant to RCW 8.04.090, or the date of judgment, if not tried to a jury. [1971 ex.s. c 116 s 1.]