

Chapter 86.09 RCW
FLOOD CONTROL DISTRICTS—1937 ACT

Sections

- 86.09.001 Districts authorized—Purpose.
- 86.09.004 Districts to provide control of water—Territory includable—Powers of district wholly within city or town.
- 86.09.010 Authorized purposes.
- 86.09.013 State school or other public lands includable.
- 86.09.016 Interest in public lands considered as private property—State or public title not affected.
- 86.09.019 Federal lands includable.
- 86.09.020 Certain powers and rights governed by chapter 85.38 RCW.
- 86.09.148 District's corporate powers.
- 86.09.151 General powers of districts.
- 86.09.154 Sale, lease, use of water by district.
- 86.09.157 Special assessment bonds authorized—Payment from income.
- 86.09.160 Power of district to act for United States.
- 86.09.163 Contracts with United States or state—Supervision of works.
- 86.09.166 Contracts with United States or state—Control, management of works—Contribution of funds.
- 86.09.169 Contracts with United States or state—Bonds as security—Annual assessment and levy.
- 86.09.172 Contracts with United States or state—When submission to electors required.
- 86.09.175 Installment contracts—Approval.
- 86.09.178 Construction contracts—Public bids, procedure.
- 86.09.181 Contractor's bond.
- 86.09.196 Construction in parts or units—Liability for assessment.
- 86.09.202 Eminent domain—Authorized.
- 86.09.205 Eminent domain—Procedure.
- 86.09.208 Eminent domain—Consolidation of actions—Separate verdicts.
- 86.09.211 Eminent domain—Damages, how determined—Judgment when damages exceed benefits.
- 86.09.214 Eminent domain—Judgment, when benefits equal or exceed damages.
- 86.09.217 Eminent domain—Right to levy on other land not affected.
- 86.09.220 Eminent domain—Unpaid damages to be applied in satisfaction of levies—Deficiency assessments.
- 86.09.223 Eminent domain—Title and estate acquired.
- 86.09.226 Right of entry to make surveys and locate works.
- 86.09.229 Crossing road or public utility—Notice, plan, cost, etc.
- 86.09.232 Right-of-way on state land, exception.
- 86.09.235 Power to construct works inside or outside of district.
- 86.09.259 Board of directors—Number—Officers.
- 86.09.265 Board of directors—Quorum—Majority vote required.
- 86.09.268 Board of directors—Powers and duties.
- 86.09.271 Board of directors—Location of district office—Change of location.
- 86.09.274 Board of directors—Meetings—Change of date.

- 86.09.277 Board of directors—Special meetings—When notice required
—Authorized business.
- 86.09.280 Board of directors—Meetings and records public—Printing
of bylaws and rules.
- 86.09.283 Board of directors—Compensation and expenses of members
and employees.
- 86.09.286 Board of directors—Personal interest in contracts
prohibited—Penalty—Officer may be employed.
- 86.09.292 Board of directors—Chair of county commissioners may act
when quorum not present.
- 86.09.301 Board of directors—Oath.
- 86.09.304 Bond of officer or employee handling funds.
- 86.09.307 Bonds—Cost charged to district.
- 86.09.310 Delivery of property to successor.
- 86.09.313 Nearest county treasurer as ex officio district treasurer.
- 86.09.319 Treasurer's liability.
- 86.09.322 County treasurers to collect and remit assessments.
- 86.09.325 Disbursement of funds by district treasurer.
- 86.09.328 Monthly report by district treasurer.
- 86.09.377 Voting rights.
- 86.09.379 Elections—Informality not fatal.
- 86.09.380 Special assessments—Budgets—Alternative methods.
- 86.09.382 Assessments—Presumption that land benefited by class—
Benefit ratio basis of assessment.
- 86.09.385 Assessments—Base map of lands within the district.
- 86.09.388 Assessments—Appointment of appraisers—Determination of
benefit ratios.
- 86.09.391 Assessments—Appraisers' board, chair, and secretary—
Compensation and expenses.
- 86.09.394 Assessments—Classification of lands according to benefits
—Factors considered.
- 86.09.397 Assessments—Classification of lands by appraisers—
Classes described.
- 86.09.400 Assessments—Percentage of benefits to lands as classed—
Relative ratios.
- 86.09.403 Assessments—Surveys, investigations to determine
classification and benefits.
- 86.09.406 Assessments—Permanency of ratios of benefits as fixed.
- 86.09.409 Assessments—Alternative method of determining benefit
ratios.
- 86.09.412 Assessments—Alternative method, percentage shall fix the
class.
- 86.09.415 Assessments—Determining relative values—General tax
rolls.
- 86.09.418 Assessments—Revision of benefit classification—
Appointment of reappraisers—Effect of reexamination.
- 86.09.419 Assessments—Revision of benefit classification, when
subdivision, adjustment, or change in use of tract—
Effect of reexamination, process limitation.
- 86.09.421 Assessments—Descriptions of lands as appraised and
classified—Map and filing thereof.
- 86.09.424 Assessments—Hearing on objections to assessment ratios—
Time—Place.
- 86.09.427 Assessments—Notice of hearing, publication.

86.09.430 Assessments—Contents of notice of hearing.
 86.09.433 Assessments—Conduct of hearing—Order.
 86.09.439 Assessments—Conclusiveness of base assessment map.
 86.09.442 Assessments—Copies of base assessment map to be filed
 with county assessors.
 86.09.445 Assessments—Levies to be made according to base
 assessment map.
 86.09.448 Assessments—Appeal to courts.
 86.09.451 Assessments—Notice of appeal.
 86.09.454 Assessments—Appeal—Stay bond, when required.
 86.09.457 Assessments—Civil practice to apply—Costs, liability of
 district.
 86.09.460 Assessments—Appeal from superior to supreme court.
 86.09.463 Assessments—County legislative authority's determination
 deemed prima facie correct on appeal.
 86.09.466 Assessments—District budget—Approval—Basis for
 assessment roll.
 86.09.469 Assessments—Assessment roll, contents—Headings.
 86.09.472 Assessments—Margin for anticipated delinquencies.
 86.09.475 Assessments—How calculated.
 86.09.478 Assessments—Omitted property may be back-assessed.
 86.09.481 Assessments—Lands in more than one county.
 86.09.484 Equalization of assessments—Notice and time for meeting
 of board of equalization.
 86.09.487 Equalization of assessments—Meeting of directors as
 board, length of time—Completion of roll.
 86.09.489 Levy where total assessment less than two dollars.
 86.09.490 Assessment lien—Priority.
 86.09.493 Payment of assessment—Date of delinquency—Notice to pay—
 Assessment book—Statements.
 86.09.496 Delinquency list—Posting and publication.
 86.09.499 Sale for delinquent assessments—Postponement.
 86.09.502 Sale for delinquent assessments—How conducted—
 Certificate of sale—District as purchaser—Fee.
 86.09.505 Sale for delinquent assessments—Entries in assessment
 book—Book open to inspection—Lien vested in purchaser.
 86.09.508 Sale for delinquent assessments—Redemption, when and how
 made.
 86.09.511 Sale for delinquent assessments—Entry of redemption—Deed
 on demand if not redeemed in two years—Fee.
 86.09.514 Sale for delinquent assessments—Effect and validity of
 deed.
 86.09.517 Sale for delinquent assessments—Mistake, misnomer does
 not affect sale.
 86.09.520 District lands exempt from general taxes—Leasing,
 application of proceeds.
 86.09.523 Liability of city, town or subdivision for benefits to
 roads, streets, or sewer systems.
 86.09.526 Liability of public and private lands for benefits.
 86.09.529 Assessment payment by city, county, subdivision—Payment
 by state for highway benefit.
 86.09.532 District funds—Created.
 86.09.535 District funds—Expense fund—Composition—Use.
 86.09.538 District funds—Surplus fund—Composition—Use.

- 86.09.541 District funds—Suspense fund—Composition—Use.
- 86.09.544 District funds—General bond fund—Composition—Use.
- 86.09.547 District funds—Utility bond fund—Composition—Use.
- 86.09.550 District funds—Contract fund—Composition—Use.
- 86.09.553 District funds—Custody and disbursement.
- 86.09.556 Claims against district.
- 86.09.559 Claims against district—For administrative expenses, cost, maintenance—Payroll.
- 86.09.562 District funds paid by warrant—Exception.
- 86.09.565 Warrants paid in order of issuance.
- 86.09.592 Utility revenue bonds—Authorized.
- 86.09.595 Utility revenue bonds—Limited obligation—Payment from special fund.
- 86.09.598 Utility revenue bonds—Form, terms, interest, etc.
- 86.09.601 Utility revenue bonds—Election to authorize.
- 86.09.616 Utility revenue bonds and coupons—Order of payment—When funds deficient.
- 86.09.619 District directors to make provision for payment—Procedure on failure of directors.
- 86.09.621 Special assessment bonds.
- 86.09.622 Dissolution of districts—Procedure.
- 86.09.625 Dissolution of districts—When complete.
- 86.09.700 Revision of district—Petition.
- 86.09.703 Revision of district—Establishment of revised district—Review of benefits—Liability of original district—Segregation of funds.
- 86.09.710 Annexation of territory—Consolidation of special districts—Suspension of operations—Reactivation.
- 86.09.720 Cooperative watershed management.
- 86.09.900 Other statutes preserved.
- 86.09.910 Chapter supplemental to other acts.
- 86.09.920 Chapter liberally construed.

Deferral of special assessments: Chapter 84.38 RCW.

Special district creation and operation: Chapter 85.38 RCW.

RCW 86.09.001 Districts authorized—Purpose. Flood control districts may be created and maintained in this state, as herein provided, for the protection of life and property, the preservation of the public health and the conservation and development of the natural resources of the state of Washington. [1937 c 72 § 1; RRS § 9663E-1. Formerly RCW 86.08.005, part.]

RCW 86.09.004 Districts to provide control of water—Territory includable—Powers of district wholly within city or town. Such flood control districts shall be organized to provide for the ultimate necessary control of the entire part, or all, of the stream system of any stream or tributary, or for the protection against tidal or any bodies of water, within this state and may include all or part of the territory of any county and may combine the territory in two or more such counties, in which any of the lands benefited from the organization and maintenance of a flood control district are situated.

A district established wholly within the boundaries of any city or town may also provide for the collection, control, and safe and suitable conveyance over and across the district, of intermittent surface and drainage water, originating within or without its boundaries, to suitable and adequate outlets. [1965 c 26 § 1; 1937 c 72 § 2; RRS § 9663E-2. Formerly RCW 86.08.005, part.]

RCW 86.09.010 Authorized purposes. Such flood control districts may be organized or maintained for any, or all, the following general purposes:

(1) The investigation, planning, construction, improvement, replacement, repair or acquisition of dams, dikes, levees, ditches, channels, canals, banks, revetments and other works, appliances, machinery and equipment and property and rights connected therewith or incidental thereto, convenient and necessary to control floods and lessen their danger and damages.

(2) The cooperation with any agency or agencies of the United States and/or of the state of Washington in investigating and controlling floods and in lessening flood dangers and damages. [1937 c 72 § 4; RRS § 9663E-4. Formerly RCW 86.08.005, part.]

RCW 86.09.013 State school or other public lands includable. State granted school or other public lands of the state of Washington may be included within such flood control districts. [1937 c 72 § 5; RRS § 9663E-5. Formerly RCW 86.08.010, part.]

RCW 86.09.016 Interest in public lands considered as private property—State or public title not affected. All leases, contracts or other form of holding any interest in any state or public land shall be treated as the private property of the lessee or owner of the contractual or possessory interest therein: PROVIDED, That nothing in this chapter or in any proceeding authorized thereunder shall be construed to affect the title of the state or other public ownership. [1937 c 72 § 6; RRS § 9663E-6. Formerly RCW 86.08.010, part.]

RCW 86.09.019 Federal lands includable. Lands of the federal government may be included within such districts in the manner and subject to the conditions, now or hereafter specified in the statutes of the United States. [1937 c 72 § 7; RRS § 9663E-7. Formerly RCW 86.08.010, part.]

RCW 86.09.020 Certain powers and rights governed by chapter 85.38 RCW. Flood control districts shall possess the authority and shall be created, district voting rights shall be determined, and district elections shall be held as provided in chapter 85.38 RCW. [1985 c 396 § 36.]

RCW 86.09.148 District's corporate powers. A flood control district created under this chapter shall constitute a body corporate and shall possess all the usual powers of a corporation for public

purposes as well as all powers that may now or hereafter be conferred by law. [1967 c 164 § 9; 1937 c 72 § 50; RRS § 9663E-50. Formerly RCW 86.08.260, part.]

Purpose—Severability—1967 c 164: See notes following RCW 4.96.010.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages: Chapter 4.96 RCW.

RCW 86.09.151 General powers of districts. (1) Said flood control districts shall have full authority to carry out the objects of their creation and to that end are authorized to acquire, purchase, hold, lease, manage, improve, repair, occupy, and sell real and personal property or any interest therein, either inside or outside the boundaries of the district, to enter into and perform any and all necessary contracts, to appoint and employ the necessary officers, agents and employees, to sue and be sued, to exercise the right of eminent domain, to levy and enforce the collection of special assessments and in the manner herein provided against the lands within the district, for district revenues, and to do any and all lawful acts required and expedient to carry out the purpose of this chapter.

(2) In addition to the powers conferred in this chapter and those in chapter 85.38 RCW, flood control districts may engage in activities authorized under RCW 36.61.020 for lake or beach management districts using procedures granted in this chapter and in chapter 85.38 RCW. [2008 c 301 § 27; 1986 c 278 § 52; 1937 c 72 § 51; RRS § 9663E-51. Formerly RCW 86.08.260, part.]

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 86.09.154 Sale, lease, use of water by district. Duly created flood control districts, when maintaining and operating flood control works, shall have authority incidental thereto to lease, acquire, construct, operate and maintain appropriate instrumentalities for the use and sale or lease of water for any and all beneficial purposes and for the drainage, diking, or irrigation of lands upon the payment to the district of the reasonable cost of such service on a semiannual or monthly toll basis. [1937 c 72 § 52; RRS § 9663E-52. Formerly RCW 86.08.260, part.]

RCW 86.09.157 Special assessment bonds authorized—Payment from income. Said flood control districts shall also have authority to issue and sell special assessment bonds or notes of the district in accordance with chapter 85.38 RCW. [1986 c 278 § 40; 1937 c 72 § 53; RRS § 9663E-53. Formerly RCW 86.08.790, part.]

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 86.09.160 Power of district to act for United States. Flood control districts created under the provisions of this chapter shall

have authority to act as fiscal agent or other authority for the United States to make collections of money for or on behalf of the United States or any federal agency thereof in connection with the operations of said district, whereupon said district and the county treasurer for said district shall be authorized to act and to assume the duties and liabilities incident to such action and the district board shall have full power to do any and all things required by any statute now or hereafter enacted in connection therewith and to do all things required by the rules and regulations now or that may hereafter be established by any department or agency of the state or federal government in regard thereto. [1937 c 72 § 54; RRS § 9663E-54. Formerly RCW 86.08.260, part.]

RCW 86.09.163 Contracts with United States or state—Supervision of works. The district board shall have authority to enter into any obligation or contract authorized by law with the United States or with the state of Washington for the supervision of the construction, for the construction, reconstruction, betterment, extension, purchase, operation or maintenance of the necessary works for the control of floods or for any other service furthering the objects for which said flood control district is created under the provisions of the law of the state of Washington or of the United States and all amendments or extensions thereof and the rules and regulations established thereunder. [1937 c 72 § 55; RRS § 9663E-55. Formerly RCW 86.08.260, part.]

RCW 86.09.166 Contracts with United States or state—Control, management of works—Contribution of funds. Flood control districts created under this chapter shall have authority to enter into contracts with, and/or contribute funds to, the United States or any agency thereof, or with, and/or contribute funds to, the state of Washington, under any act of congress or of the state of Washington now in force or hereafter enacted for the assumption of the control and management of the works for such period as may be designated in the contract, or other cooperative arrangement. [1937 c 72 § 56; RRS § 9663E-56. Formerly RCW 86.08.270, part.]

RCW 86.09.169 Contracts with United States or state—Bonds as security—Annual assessment and levy. In case a contract has been or shall be hereafter made between the district and the United States, or any agency thereof, or with the state of Washington, as herein provided, bonds of the district may be deposited with the United States, or any agency thereof, or with the state of Washington, as payment or as security for future payment at not less than ninety percent of the par value, the interest on said bonds to be provided for by assessment and levy as in the case of bonds of the district sold to private persons and regularly paid to the United States, or any agency thereof, or to the state of Washington, to be applied as provided in such contract and if bonds of the district are not so deposited it shall be the duty of the board of directors to include as part of any levy or assessment against the lands of the district, an amount sufficient to meet each year all payments accruing under the

terms of any such contract. [1937 c 72 § 57; RRS § 9663E-57. Formerly RCW 86.08.270, part.]

RCW 86.09.172 Contracts with United States or state—When submission to electors required. No contract, however, requiring the levy of assessments for more than one year shall be entered into by the district as above provided unless a proposition of entering into such a contract shall have first been submitted to the electors of the district as herein provided for the calling, noticing, conducting and canvassing of special district elections, and by said electors approved. [1937 c 72 § 58; RRS § 9663E-58. Formerly RCW 86.08.270, part.]

RCW 86.09.175 Installment contracts—Approval. Contracts entered into by districts for construction or for services or materials, may provide that payments shall be made in such monthly proportion of the contract price, as the board shall determine thereon, as the work progresses, or as the services or materials are furnished, on monthly estimates of the value thereof, approved by the state director. Before the district shall enter into any contract, the plans, specifications and form of contract therefor shall be approved by the state director. [1937 c 72 § 59; RRS § 9663E-59. Formerly RCW 86.08.280, part.]

RCW 86.09.178 Construction contracts—Public bids, procedure. Contracts for construction, or for labor or materials entering into the construction of any improvement authorized by the district shall be awarded at public bidding except as herein otherwise provided. A notice calling for sealed proposals shall be published in such newspaper or newspapers of general circulation as the board shall designate for a period of not less than two weeks (three weekly issues) prior to the day of the opening of the bids. Such proposals shall be accompanied by a certified check for such amount as the board shall decide upon, to guarantee a compliance with the bid and shall be opened in public at the time and place designated in the notice. The contract shall be awarded to the lowest and best responsible bidder: PROVIDED, That the board shall have authority to reject any or all bids, in which event they shall readvertise for bids and, when no satisfactory bid is then received and with the written approval of the director, may proceed to construct the works by force account. [1965 c 26 § 2; 1937 c 72 § 60; RRS § 9663E-60. Formerly RCW 86.08.280, part.]

RCW 86.09.181 Contractor's bond. Any person, except the state of Washington and the United States, acting under the provisions of this chapter, to whom or to which a contract may have been awarded by the district for construction purposes, or for labor or materials entering therein when the total amount to be paid therefor exceeds one thousand dollars, shall enter into a bond to the state of Washington, with good and sufficient sureties, to be approved and filed with the state director, for one hundred percent of the contract price, conditioned for the faithful performance of said contract and with

such further conditions as may be required by law. [1965 c 26 § 3; 1937 c 72 § 61; RRS § 9663E-61. Formerly RCW 86.08.290, part.]

Contractor's bond: Chapter 39.08 RCW.

RCW 86.09.196 Construction in parts or units—Liability for assessment. The district shall have authority upon the adoption of a comprehensive plan of flood control with the approval of the state director to provide for the construction of the same partially and in parts or units and all the benefited lands in the district shall be liable for assessment to defray the costs of such partial construction or such parts or units until the entire plan has been completed and fully paid for. [1937 c 72 § 66; RRS § 9663E-66. Formerly RCW 86.08.310.]

RCW 86.09.202 Eminent domain—Authorized. The taking and damaging of property or rights therein or thereto by a flood control district to construct an improvement or to fully carry out the purposes of its organization are hereby declared to be for a public use, and any district organized under the provisions of this chapter, shall have and exercise the power of eminent domain to acquire any property or rights therein or thereto either inside or outside the operation of the district and outside the state of Washington, if necessary, for the use of the district. [1937 c 72 § 68; RRS § 9663E-68. Formerly RCW 86.08.260, part.]

RCW 86.09.205 Eminent domain—Procedure. Flood control districts exercising the power of eminent domain shall proceed in the name of the district in the manner provided by law for the appropriation of real property or of rights therein or thereto, by private corporations, except as otherwise expressly provided herein. [1937 c 72 § 69; RRS § 9663E-69. Formerly RCW 86.08.320, part.]

Eminent domain by private corporations generally: Chapter 8.20 RCW.

RCW 86.09.208 Eminent domain—Consolidation of actions—Separate verdicts. The district may at its option unite in a single action proceedings to condemn, for its use, property which is held by separate owners. Two or more condemnation suits instituted separately may also, in the discretion of the court, be consolidated upon motion of any interested party, into a single action. In such cases, the jury shall render separate verdicts for the different tracts of land. [1937 c 72 § 70; RRS § 9663E-70. Formerly RCW 86.08.320, part.]

RCW 86.09.211 Eminent domain—Damages, how determined—Judgment when damages exceed benefits. The jury, or court if the jury be waived, in such condemnation proceedings shall find and return a verdict for the amount of damages sustained: PROVIDED, That the court or jury, in determining the amount of damages, shall take into consideration the special benefits, if any, that will accrue to the property damaged by reason of the improvement for which the land is

sought to be condemned, and shall make special findings in the verdict of the gross amount of damages to be sustained and the gross amount of special benefits that will accrue. If it shall appear by the verdict of findings, that the gross damages exceed said gross special benefits, judgment shall be entered against the district, and in favor of the owner or owners of the property damaged, in the amount of the excess of damages over said benefits, and for the costs of the proceedings, and upon payment of the judgment to the clerk of the court for the owner or owners, a decree of appropriation shall be entered, vesting the title to the property appropriated in the district. [1937 c 72 § 71; RRS § 9663E-71. Formerly RCW 86.08.330, part.]

RCW 86.09.214 Eminent domain—Judgment, when benefits equal or exceed damages. If it shall appear by the verdict that the gross special benefits equal or exceed the gross damages, judgment shall be entered against the district and in favor of the owner or owners for the costs only, and upon payment of the judgment for costs a decree of appropriation shall be entered vesting the title to the property in the district. [1937 c 72 § 72; RRS § 9663E-72. Formerly RCW 86.08.330, part.]

RCW 86.09.217 Eminent domain—Right to levy on other land not affected. If the damages found in any condemnation proceedings are to be paid for from funds of the flood control district, no finding of the jury or court as to benefits or damages shall in any manner abridge the right of the district to levy and collect assessments for district purposes against the uncondemned lands situated within the district. [1937 c 72 § 73; RRS § 9663E-73. Formerly RCW 86.08.340, part.]

RCW 86.09.220 Eminent domain—Unpaid damages to be applied in satisfaction of levies—Deficiency assessments. The damages thus allowed but not paid shall be applied pro tanto to the satisfaction of the levies made for such construction costs upon the lands on account of which the damages were awarded: PROVIDED, That nothing herein contained shall be construed to prevent the district from assessing the remaining lands of the owner or owners, so damaged, for deficiencies on account of the principal and interest on bonds and for other benefits not considered by the jury in the condemnation proceedings. [1937 c 72 § 74; RRS § 9663E-74. Formerly RCW 86.08.340, part.]

RCW 86.09.223 Eminent domain—Title and estate acquired. The title acquired by the district in condemnation proceedings shall be the fee simple title or such lesser estate as shall be designated in the decree of appropriation. [1937 c 72 § 75; RRS § 9663E-75. Formerly RCW 86.08.340, part.]

RCW 86.09.226 Right of entry to make surveys and locate works. The district board and its agents and employees shall have the right

to enter upon any land, to make surveys and may locate the necessary flood control works and the line for canal or canals, dike or dikes and other instrumentalities and the necessary branches and parts for the same on any lands which may be deemed necessary for such location. [1937 c 72 § 76; RRS § 9663E-76. Formerly RCW 86.08.350.]

RCW 86.09.229 Crossing road or public utility—Notice, plan, cost, etc. Whenever in the progress of the construction of the system of district improvement, it shall become necessary to construct a portion of such system across any public or other road or public utility, the district board shall serve notice in writing upon the public officers, corporation or person having charge of or controlling or owning such road or public utility, as the case may be, of the present necessity of such crossing, giving the location, kind, dimensions and requirement thereof, for the purpose of the system of improvement, and stating a reasonable time, to be fixed by the board, within which plans for such crossing must be filed for approval in case the public officer, corporation or person controlling or owning such road or public utility desire to design and construct such crossing. As soon as convenient, within the time fixed in the notice, the public officers, corporation or person shall, if they desire to construct such crossing, prepare and submit to the board for approval duplicate detailed plans and specifications for such crossing. Upon the return of such approved plans, the public officers, corporation or person controlling such road or public utility shall, within the time fixed by the board, construct such crossing in accordance with the approved plans. In case such public officers, corporation or person controlling or owning such road or public utility shall fail to file plans for such crossing within the time prescribed in the notice, the district board shall proceed with the construction of such crossing in such manner as will cause no unnecessary injury to or interference with such road or public utility. The cost of construction and maintenance of only such crossings or such portion of such cost as would not have been necessary but for the construction of the system of improvement shall be a proper charge against the district, and only the actual cost of such improvement constructed in accordance with the approved plans shall be charged against the district in the case of crossings constructed by others than the district. The amount of costs of construction allowed as a charge against the district shall be credited ratably on the assessments against the property on which the crossing is constructed if chargeable therewith, until the same is fully satisfied. [1965 c 26 § 5; 1937 c 72 § 77; RRS § 9663E-77. Formerly RCW 86.08.360.]

RCW 86.09.232 Right-of-way on state land, exception. The right-of-way is hereby given, dedicated and set apart to locate, construct and maintain district works over and through any of the lands which are now or may hereafter be the property of the state of Washington, except lands of said state actually dedicated to public use. [1937 c 72 § 78; RRS § 9663E-78. Formerly RCW 86.08.370, part.]

RCW 86.09.235 Power to construct works inside or outside of district. Flood control districts organized under the provisions of

this chapter shall have authority to construct, operate and maintain any and all necessary flood control works inside and outside the boundaries of the district. [1937 c 72 § 79; RRS § 9663E-79. Formerly RCW 86.08.370, part.]

RCW 86.09.259 Board of directors—Number—Officers. A flood control district shall be managed by a board of directors consisting of three members. The initial directors shall be appointed, and the elected directors elected, as provided in chapter 85.38 RCW. The directors shall elect a chair from their number and shall either elect one of their number, or appoint a voter of the district, as secretary to hold office at its pleasure and who shall keep a record of its proceedings. [2013 c 23 § 448; 1985 c 396 § 58; 1967 c 154 § 7; 1937 c 72 § 87; RRS § 9663E-87. Formerly RCW 86.08.390, part.]

Provisions cumulative: "The provisions of this act are cumulative with and shall not amend, repeal or supersede any other powers heretofore or hereafter granted such districts." [1967 c 154 § 5.]

RCW 86.09.265 Board of directors—Quorum—Majority vote required. A majority of the directors shall constitute a quorum for the transaction of business, and in all matters requiring action by the board, there shall be a concurrence of at least a majority of the directors. [1937 c 72 § 89; RRS § 9663E-89. Formerly RCW 86.08.205, part.]

RCW 86.09.268 Board of directors—Powers and duties. The board shall have the power and it shall be its duty to adopt a seal of the district, to manage and conduct the business affairs of the district, to employ and appoint such agents, engineers, attorneys, officers and employees as may be necessary, and prescribe their duties, to establish reasonable bylaws, rules and regulations for the government and management of affairs of the district, and generally to perform any and all acts necessary to carry out the purpose of the district organization. [1937 c 72 § 90; RRS § 9663E-90. Formerly RCW 86.08.175, part.]

RCW 86.09.271 Board of directors—Location of district office—Change of location. The office of the directors and principal place of business of the district shall be located, if possible, at some place within the district to be designated by the board. If a place convenient and suitable for conducting district business and public hearings required by this chapter cannot be found within the district, the office may be located in the county within which the major portion of district lands is situated. The office and place of business cannot thereafter be changed, except with the previous written consent of the county legislative authority of the county within which the major portion of the district is situated, and without passing a resolution to that effect at a previous regular meeting of the board, entered in the minutes thereof and without posting a notice of the change in a conspicuous public place at or near the place of business which is to be changed at least ten days prior thereto and by the previous posting

of a copy of the notice for the same length of time at or near the new location of the office. [1985 c 396 § 59; 1965 c 26 § 7; 1937 c 72 § 91; RRS § 9663E-91. Formerly RCW 86.08.200.]

RCW 86.09.274 Board of directors—Meetings—Change of date. The directors shall hold a regular meeting at their office at least once a year, or more frequently, on the date or dates the board shall designate in their bylaws, and may adjourn any meeting from time to time as may be required for the proper transaction of business: PROVIDED, That the day of the regular meeting cannot be changed, except in the manner prescribed herein for changing the place of business of the district. [1985 c 396 § 60; 1937 c 72 § 92; RRS § 9663E-92. Formerly RCW 86.08.205, part.]

RCW 86.09.277 Board of directors—Special meetings—When notice required—Authorized business. Special meetings of the board may be called at any time by order of a majority of the directors. Any member not joining in said order shall be given, by United States mail, at least a three days' notice of such meeting, unless the same is waived in writing, which notice shall also specify the business to be transacted and the board at such special meeting shall have no authority to transact any business other than that specified in the notice, unless the transaction of any other business is agreed to in writing by all the members of the board. [1937 c 72 § 93; RRS § 9663E-93. Formerly RCW 86.08.205, part.]

RCW 86.09.280 Board of directors—Meetings and records public—Printing of bylaws and rules. All meetings of the directors must be public. All records of the board shall be open for the inspection of any elector of the district during business hours of the day in which any meeting of the board is held. The bylaws, rules and regulations of the board shall be printed in convenient form for distribution in the district. [1937 c 72 § 94; RRS § 9663E-94. Formerly RCW 86.08.205, part, and 86.08.210, part.]

Meetings of public officials declared public: RCW 42.30.035.

RCW 86.09.283 Board of directors—Compensation and expenses of members and employees. The board of directors may each receive up to ninety dollars per day or portion thereof spent in actual attendance at official meetings of the board, or in performance of other official services or duties on behalf of the board. The board shall fix the compensation to be paid to the directors, secretary, and all other agents and employees of the district. Compensation for the directors shall not exceed eight thousand six hundred forty dollars in one calendar year. A director is entitled to reimbursement for reasonable expenses actually incurred in connection with such business, including subsistence and lodging, while away from the director's place of residence, and mileage for use of a privately owned vehicle in accordance with chapter 42.24 RCW.

Any director may waive all or any portion of his or her compensation payable under this section as to any month or months

during his or her term of office, by a written waiver filed with the secretary as provided in this section. The waiver, to be effective, must be filed any time after the director's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

The dollar thresholds established in this section must be adjusted for inflation by the office of financial management every five years, beginning January 1, 2024, based upon changes in the consumer price index during that time period. "Consumer price index" means, for any calendar year, that year's annual average consumer price index, for Washington state, for wage earners and clerical workers, all items, compiled by the bureau of labor and statistics, United States department of labor. If the bureau of labor and statistics develops more than one consumer price index for areas within the state, the index covering the greatest number of people, covering areas exclusively within the boundaries of the state, and including all items shall be used for the adjustments for inflation in this section. The office of financial management must calculate the new dollar threshold and transmit it to the office of the code reviser for publication in the Washington State Register at least one month before the new dollar threshold is to take effect.

A person holding office as commissioner for two or more special purpose districts shall receive only that per diem compensation authorized for one of his or her commissioner positions as compensation for attending an official meeting or conducting official services or duties while representing more than one of his or her districts. However, such commissioner may receive additional per diem compensation if approved by resolution of all boards of the affected commissions. [2020 c 83 § 13; 2007 c 469 § 12; 1998 c 121 § 13; 1991 c 349 § 24; 1985 c 396 § 61; 1965 c 26 § 8; 1937 c 72 § 95; RRS § 9663E-95. Formerly RCW 86.08.175, part, and 86.08.195, part.]

RCW 86.09.286 Board of directors—Personal interest in contracts prohibited—Penalty—Officer may be employed. No director or any other officer named in this chapter shall in any manner be interested, directly or indirectly, in any contract awarded or to be awarded by the board, or in the profits to be derived therefrom; and for any violation of this provision, such officer shall be deemed guilty of a misdemeanor, and such conviction shall work a forfeiture of his office, and he shall be punished by a fine not exceeding five hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both fine and imprisonment: PROVIDED, That nothing in this section contained shall be construed to prevent any district officer from being employed by the district as foreman or as a day laborer: PROVIDED FURTHER, That this section shall have no application to any person who is a state employee as defined in RCW 42.52.010. [1994 c 154 § 316; 1969 ex.s. c 234 § 35; 1937 c 72 § 96; RRS § 9663E-96. Formerly RCW 86.08.215.]

Effective date—1994 c 154: See RCW 42.52.904.

Ethics in public service act: Chapter 42.52 RCW.

RCW 86.09.292 Board of directors—Chair of county commissioners may act when quorum not present. In case any member of the district board is absent at the time of any regular monthly meeting of said board, and a quorum of said board cannot be obtained by reason of the absence of said member, it shall be the duty of the chair of the board of county commissioners of the county in which the office of the district board is located to act in place of said absent member, and the acts of the district board at said meeting shall be valid so far as a quorum is concerned and shall have the same effect as though said absent member were present and acting thereat. [2013 c 23 § 449; 1937 c 72 § 98; RRS § 9663E-98. Formerly RCW 86.08.205, part.]

RCW 86.09.301 Board of directors—Oath. Every district officer, upon taking office, shall take and subscribe an official oath for the faithful discharge of the duties of his or her office during the term of his or her incumbency. [2013 c 23 § 450; 1985 c 396 § 62; 1937 c 72 § 101; RRS § 9663E-101. Formerly RCW 86.08.195, part.]

RCW 86.09.304 Bond of officer or employee handling funds. Every district officer or employee handling any district funds shall execute a surety bond payable to the district in the sum of double the estimated amount of funds handled monthly, conditioned that the principal will strictly account for all moneys or credit received by him or her for the use of the district. Each bond and the amount thereof shall be approved by the county legislative authority of the county within which the major portion of the district is situated, and thereafter filed with the secretary of the district. [2013 c 23 § 451; 1985 c 396 § 63; 1937 c 72 § 102; RRS § 9663E-102. Formerly RCW 86.08.220, part.]

RCW 86.09.307 Bonds—Cost charged to district. All official bonds executed by district officers under the provisions of this chapter shall be secured at the cost of the district. [1937 c 72 § 103; RRS § 9663E-103. Formerly RCW 86.08.220, part.]

RCW 86.09.310 Delivery of property to successor. Every person, upon the expiration or sooner termination of his or her term of office as an officer of the district, shall immediately turn over and deliver, under oath, to his or her successor in office, all records, books, papers, and other property under his or her control and belonging to such office. In case of the death of any officer, his or her legal representative shall turn over and deliver such records, books, papers, and other property to the successor in office of such deceased person. [2013 c 23 § 452; 1937 c 72 § 104; RRS § 9663E-104.]

RCW 86.09.313 Nearest county treasurer as ex officio district treasurer. The county treasurer of any county in which lands within the flood control district are situated, whose office is nearest distant by public highway to the office of the district board and principal place of business of the district, shall be and is hereby constituted ex officio district treasurer, who shall collect all

district assessments and shall keep all district funds required by law. [1937 c 72 § 105; RRS § 9663E-105. Formerly RCW 86.08.225, part.]

RCW 86.09.319 Treasurer's liability. Any county treasurer collecting or handling funds of the district shall be liable upon his or her official bond and to criminal prosecution for malfeasance, misfeasance, or nonfeasance in office relative to any of his or her duties prescribed herein. [2013 c 23 § 453; 1937 c 72 § 107; RRS § 9663E-107. Formerly RCW 86.08.230.]

RCW 86.09.322 County treasurers to collect and remit assessments. It shall be the duty of the county treasurer of each county, in which lands included within the operation of the district are located, to collect and receipt for all assessments levied as herein provided, and forward monthly all sums so collected to the ex officio district treasurer who shall place the same to the credit of the proper fund of the district. [1937 c 72 § 108; RRS § 9663E-108. Formerly RCW 86.08.240.]

RCW 86.09.325 Disbursement of funds by district treasurer. The ex officio district treasurer shall pay out moneys collected or deposited with him or her in behalf of the district, or portions thereof, upon warrants issued by the county auditor against the proper funds of the districts, except the sums to be paid out of the bond fund for interest and principal payments on bonds. [2013 c 23 § 454; 1983 c 167 § 201; 1937 c 72 § 109; RRS § 9663E-109. Formerly RCW 86.08.250, part.]

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

RCW 86.09.328 Monthly report by district treasurer. The said ex officio district treasurer shall report in writing on or before the fifteenth day of each month to the district board, the amount of money held by him or her, the amount in each fund, the amount of receipts for the month preceding in each fund, and the amount or amounts paid out of each fund, and said report shall be filed with the secretary of the board. [2013 c 23 § 455; 1937 c 72 § 110; RRS § 9663E-110. Formerly RCW 86.08.250, part.]

RCW 86.09.377 Voting rights. Each qualified voter of a flood control district who owns more than ten acres of land within the district shall be entitled to two additional votes for each ten acres or major fraction thereof located within the district, up to a maximum total of forty votes for any voter, or in the case of community property, a maximum total of twenty votes per member of the marital community. [1991 c 349 § 4; 1985 c 396 § 22.]

RCW 86.09.379 Elections—Informality not fatal. No informality in conducting any election authorized by this chapter shall invalidate the same, if the election shall have been otherwise fairly conducted. [1937 c 72 § 127; RRS § 9663E-127. Formerly RCW 86.08.165.]

RCW 86.09.380 Special assessments—Budgets—Alternative methods. RCW 85.38.140 through 85.38.170 constitute a mutually exclusive alternative method by which flood control districts in existence as of July 28, 1985, may measure and impose special assessments and adopt budgets. RCW 85.38.150 through 85.38.170 constitute the exclusive method by which flood control districts created after July 28, 1985, may measure and impose special assessments and adopt budgets. [1985 c 396 § 29.]

RCW 86.09.382 Assessments—Presumption that land benefited by class—Benefit ratio basis of assessment. It shall be and hereby is presumed that lands within flood control districts organized under the provisions of this chapter, shall be benefited in relation to their respective classes to be determined as herein provided, and that the relative ratios of benefits for said lands arising from their locations in said respective classes shall be the basis upon which the same shall be assessed to raise district revenues for any and all purposes now or hereafter authorized by law. [1937 c 72 § 128; RRS § 9663E-128. Formerly RCW 86.08.450, part.]

RCW 86.09.385 Assessments—Base map of lands within the district. As a basis for the levy of all assessments authorized under this chapter, the county legislative authority of the county within which the major portion of the district is situated, soon after the creation of the district, shall cause to be prepared a base map of the lands within the district and deliver the same to the secretary of the district: PROVIDED, That said county legislative authority shall not be required to prepare said base map unless ample appropriation of funds for the purpose has been made. [1985 c 396 § 64; 1965 c 26 § 10; 1937 c 72 § 129; RRS § 9663E-129. Formerly RCW 86.08.420, part.]

RCW 86.09.388 Assessments—Appointment of appraisers—Determination of benefit ratios. Upon receipt of the base map the board of directors of the district shall appoint a board of three appraisers subject to the written approval of the county legislative authority of the county within which the major portion of the district is situated, whose duty it shall be to determine the ratio of benefits which the several tracts of land shall receive with respect to each other from the organization and operation of the district and the construction and maintenance of the district works in accordance with the comprehensive plan therefor adopted by the directors of the district. [1985 c 396 § 65; 1965 c 26 § 11; 1937 c 72 § 130; RRS § 9663E-130. Formerly RCW 86.08.420, part, and 86.08.430, part.]

RCW 86.09.391 Assessments—Appraisers' board, chair, and secretary—Compensation and expenses. The board of appraisers shall

elect a member as chair and the secretary of the district or his or her deputy shall be ex officio secretary of the board of appraisers. The appraisers shall receive such compensation and expenses as the board of directors of the district, with the approval of the county legislative authority of the county within which the major portion of the district is situated, shall determine, and which may forthwith be paid by the issuance of district warrants. [2013 c 23 § 456; 1985 c 396 § 66; 1937 c 72 § 131; RRS § 9663E-131. Formerly RCW 86.08.420, part.]

RCW 86.09.394 Assessments—Classification of lands according to benefits—Factors considered. For the purpose of determining said ratios of benefits, said board of appraisers shall segregate the acreage of the respective lands within the district into such number of classes as in the sole judgment of the members of the board of appraisers shall fairly represent the manifest degrees of benefits, including benefits from better sanitation, easier accessibility, facility of drainage, promotion of land development as well as from minimization of flood damages and from actual flood protection, accruing to the several lands from the organization and operation of the district and the construction and maintenance of the district works in accordance with the comprehensive plan therefor adopted by the directors of the district. [1937 c 72 § 132; RRS § 9663E-132. Formerly RCW 86.08.440, part.]

RCW 86.09.397 Assessments—Classification of lands by appraisers—Classes described. Said board of appraisers shall have full authority and it shall be its duty to segregate and classify the acreage of the lands and subdivisions of the same with respect to their respective relative benefits received and to be received from the organization and operation of the district and the construction and maintenance of the district works in accordance with the comprehensive plan therefor adopted by the directors of the district. Those lands receiving the greatest benefits shall be placed in class No. 1; those lands receiving the next greatest benefits shall be placed in class No. 2, and so on down to the class of the least benefits. Those lands receiving no benefits shall be designated "nonbenefited." [1937 c 72 § 133; RRS § 9663E-133. Formerly RCW 86.08.430, part.]

RCW 86.09.400 Assessments—Percentage of benefits to lands as classed—Relative ratios. Said board of appraisers shall have full authority and it shall be its duty to determine the percentage of benefits which the acreage of the lands in each class shall have with respect to the lands in class No. 1. Those lands falling in class No. 1 shall have the ratio or percentage of one hundred and those lands in the other respective classes shall be given such percentages of the lands in class No. 1 as said board of appraisers shall determine. [1937 c 72 § 134; RRS § 9663E-134. Formerly RCW 86.08.430, part.]

RCW 86.09.403 Assessments—Surveys, investigations to determine classification and benefits. In determining the classification of

said lands and their relative percentages of benefits, as herein provided, said board of appraisers shall consider the benefits of every kind accruing to said lands, as aforesaid, and shall make such investigation and surveys of the same as said board of appraisers shall deem necessary. The board of appraisers shall also examine and consider the data and records of the commission which fixed the boundaries of the district. [1937 c 72 § 135; RRS § 9663E-135. Formerly RCW 86.08.440, part.]

RCW 86.09.406 Assessments—Permanency of ratios of benefits as fixed. The ratio of percentage determined by said board of appraisers for each class of lands aforesaid shall constitute the ratio of benefits of each acre or fraction thereof in its respective class for all district assessment purposes until changed in the manner herein provided. [1937 c 72 § 136; RRS § 9663E-136. Formerly RCW 86.08.450, part.]

RCW 86.09.409 Assessments—Alternative method of determining benefit ratios. As an independent and alternative method to any other method herein authorized and subject to the prior written approval of the county legislative authority of the county within which the major portion of the district is situated, the ratio of benefits herein mentioned may be determined in their relation to the relative values of the respective benefited lands, including the improvements thereon, and the same shall be expressed on a relative percentage basis. [1985 c 396 § 67; 1937 c 72 § 137; RRS § 9663E-137. Formerly RCW 86.08.460, part.]

RCW 86.09.412 Assessments—Alternative method, percentage shall fix the class. In case said alternative method of determining the ratio of benefits is adopted by any such district the percentage given a tract of land shall fix the class to which said tract belongs for assessment purposes. [1937 c 72 § 138; RRS § 9663E-138. Formerly RCW 86.08.460, part.]

RCW 86.09.415 Assessments—Determining relative values—General tax rolls. In determining the relative values of such lands, including improvements thereon, the assessed valuation of the same for general tax purposes last equalized shall be construed to be prima facie correct: PROVIDED, That nothing herein contained shall be construed to prevent the fixing of values where none are shown on the general tax roll or the revision of such values on the general tax roll in any instance where in the sole judgment of the revising officers for the district the value for general tax purposes is manifestly and grossly erroneous in its relation to value of like property in the district similarly situated: AND PROVIDED FURTHER, That in any instance where any tract of land is protected or partially protected from floods and is financially supporting the works affording such protection the revising officers for the district shall take the value of such existing flood protection into consideration and give such land equitable credit therefor. [1937 c 72 § 139; RRS § 9663E-139. Formerly RCW 86.08.460, part.]

RCW 86.09.418 Assessments—Revision of benefit classification—Appointment of reappraisers—Effect of reexamination. Upon completion of the control works of the district or of any unit thereof, the board of directors of the district may, with the written consent of the county legislative authority of the county within which the major portion of the district is situated, and upon petition signed by landowners representing twenty-five percent of the acreage of the lands in the district or twenty-five percent of the value of the assessments of the district shall, appoint three qualified persons who shall be approved in writing by the county legislative authority, to act as a board of appraisers and who shall reconsider and revise and/or reaffirm the classification and relative percentages, or any part or parts thereof, in the same manner and with the same legal effect as that provided herein for the determination of such matters in the first instance: PROVIDED, That such reexamination shall have no legal effect on any assessments regularly levied prior to the order of appraisal by the reexamining board of appraisers. [2017 c 67 § 1; 1985 c 396 § 68; 1937 c 72 § 140; RRS § 9663E-140. Formerly RCW 86.08.470, part.]

RCW 86.09.419 Assessments—Revision of benefit classification, when subdivision, adjustment, or change in use of tract—Effect of reexamination, process limitation. (1) Upon completion of the control works of the district or of any unit of the district, when there is any subdivision, short subdivision, parcel segregation or merger, lot-line adjustment, or other change in the land use characteristics of any tract or tracts of land within the boundaries of the district, occurring after completion of the most recent examination or reexamination of the benefit classification of the lands within the boundaries of the district pursuant to RCW 86.09.388 through 86.09.418, the board of directors of the district may, with the written consent of the county legislative authority of the county within which the major portion of the district is situated, and without a landowner petition or formation of a board of appraisers, reconsider and revise and/or reaffirm the classification and relative percentages assigned to such a tract or tracts consistent with the current district classifications and benefit percentages, in the same manner and with the same legal effect as provided for in this chapter for the determination of these matters originally. However, such a reexamination has no legal effect on any assessment regularly levied prior to the order of appraisal by the reexamining board of directors. (2) The reexamination process provided in subsection (1) of this section may occur no more than once per calendar year. [2017 c 67 § 2.]

RCW 86.09.421 Assessments—Descriptions of lands as appraised and classified—Map and filing thereof. When said board of appraisers shall have made said determination of the ratio of benefits, as aforesaid, all the lands within the district shall be classified and properly designated and shall be described in terms of government sections, and fractions thereof in designated townships and ranges, on the base map, and the board of appraisers shall file said map with the secretary of the district: PROVIDED, That platted lands may be

described in terms of the recorded plat thereof. [1937 c 72 § 141; RRS § 9663E-141. Formerly RCW 86.08.470, part.]

RCW 86.09.424 Assessments—Hearing on objections to assessment ratios—Time—Place. The secretary of the district shall immediately fix a time for hearing objections to the assessment ratios determined by said board of appraisers as shown on said base map. The meeting shall be at the office of the district board and principal place of business of the district and shall be held not less than twenty-five, nor more than thirty-five, days from the date of the first publication of the notice of the hearing. [1937 c 72 § 142; RRS § 9663E-142. Formerly RCW 86.08.475, part.]

RCW 86.09.427 Assessments—Notice of hearing, publication. Notice of said hearing shall be given by the secretary of the district by causing a copy of the same to be published for three consecutive weekly issues in a newspaper of general circulation, to be selected by said secretary, published in each of the counties in which any part of the district is located. [1937 c 72 § 143; RRS § 9663E-143. Formerly RCW 86.08.475, part.]

RCW 86.09.430 Assessments—Contents of notice of hearing. Said notice of hearing on said determination of assessment ratios shall state that the base assessment map designating the classes in which the lands in the district have been placed for assessment purposes on the ratios authorized by law, has been prepared by the board of appraisers and is on file at the office of the district board and may be inspected at any time during office hours; that a hearing on said map will be held before the county legislative authority at the office of the district board on, the day of,, at the hour of o'clock (naming the time), where any person may appear and present such objections, if any, he or she may have to said map, and shall be signed by the secretary of the district. [2013 c 23 § 457; 1986 c 278 § 43; 1937 c 72 § 144; RRS § 9663E-144. Formerly RCW 86.08.480.]

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 86.09.433 Assessments—Conduct of hearing—Order. At the time set for said hearing the county legislative authority shall be present at the place designated in the notice and if it appears that due notice of the hearing has been given, shall proceed to hear such objections to the base map as shall be presented and shall hear all pertinent evidence that may be offered. The county legislative authority shall have authority to adjourn said hearings from time to time to study the record and evidence presented, to make such independent investigation as it shall deem necessary and to correct, modify, or confirm the things set out on said base map or any part thereof and to determine all questions concerning the matter and shall finally make an order confirming said map with such substitutions, changes, or corrections, if any, as may have been made thereon, which order shall be signed by the chair of the county legislative authority

and attached to said map. [2013 c 23 § 458; 1985 c 396 § 69; 1937 c 72 § 145; RRS § 9663E-145. Formerly RCW 86.08.485, part.]

RCW 86.09.439 Assessments—Conclusiveness of base assessment map. Upon the signing of said order by said county legislative authority and the attachment of the same to said base assessment map, said base assessment map and all things set out on the face thereof shall be conclusive in all things upon all parties, unless appealed from to the superior court in the manner and within the time herein provided. [1986 c 278 § 44; 1937 c 72 § 147; RRS § 9663E-147. Formerly RCW 86.08.485, part.]

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 86.09.442 Assessments—Copies of base assessment map to be filed with county assessors. When confirmed by order of said county legislative authority as aforesaid, or by order of said county legislative authority making any changes decreed by the court on appeal to the superior court, it shall be the duty of the secretary of the district to prepare a correct copy of so much of said base assessment map as includes the lands in the district situated in each county in which the lands in the district are situated, with the assessment classes and ratios properly designated thereon, and file the same with the respective county assessors of said counties for record therein. [1985 c 396 § 70; 1937 c 72 § 148; RRS § 9663E-148. Formerly RCW 86.08.500, part.]

RCW 86.09.445 Assessments—Levies to be made according to base assessment map. Assessments made against the respective lands in the district to carry out any of the purposes of this chapter shall be levied in accordance with their respective classifications and in proportion to their respective ratios of benefits, set out on the base assessment map. [1937 c 72 § 149; RRS § 9663E-149. Formerly RCW 86.08.500, part.]

RCW 86.09.448 Assessments—Appeal to courts. Any person, firm, or corporation feeling aggrieved at any determination by said county legislative authority of the classification or relative percentage of his or her or its lands, aforesaid, may have the same reviewed by a proceeding for that purpose, in the nature of an appeal, initiated in the superior court of the county in which the land affected is situated. The matter shall be heard and tried by the court and shall be informal and summary but full opportunity to be heard and present evidence shall be given before judgment is pronounced. [2013 c 23 § 459; 1985 c 396 § 71; 1937 c 72 § 150; RRS § 9663E-150. Formerly RCW 86.08.490, part.]

RCW 86.09.451 Assessments—Notice of appeal. No such appeal shall be entertained by the court unless notice of the same containing a statement of the substance of the matter complained of and the manner in which the same injuriously affects the appellant's interests

shall have been served personally or by registered mail, upon the county legislative authority of the county within which the major portion of the district is situated, and upon the secretary of the district, within twenty days following the date of the determination appealed from. [1985 c 396 § 72; 1937 c 72 § 151; RRS § 9663E-151. Formerly RCW 86.08.490, part.]

RCW 86.09.454 Assessments—Appeal—Stay bond, when required. No bond shall be required unless a stay is desired, and an appeal shall not be a stay, unless within five days following the service of notice of appeal aforesaid, a bond shall be filed in an amount to be fixed by the court and with sureties satisfactory to the court, conditioned to perform the judgment of the court. [1937 c 72 § 152; RRS § 9663E-152. Formerly RCW 86.08.490, part.]

RCW 86.09.457 Assessments—Civil practice to apply—Costs, liability of district. Costs shall be paid as in civil cases brought in the superior court, and the practices in civil cases shall apply: PROVIDED, That any costs awarded against said county legislative authority shall be in its official capacity only and shall be against and paid by the district. [1985 c 396 § 73; 1937 c 72 § 153; RRS § 9663E-153. Formerly RCW 86.08.495, part.]

Civil practice generally: Title 4 RCW; Rules of court.

Costs, generally: Chapter 4.84 RCW.

RCW 86.09.460 Assessments—Appeal from superior to supreme court. An appeal shall lie from the judgment of the superior court as in other civil cases. [1937 c 72 § 154; RRS § 9663E-154. Formerly RCW 86.08.495, part.]

RCW 86.09.463 Assessments—County legislative authority's determination deemed prima facie correct on appeal. In all said appeals from the determination of said county legislative authority, as herein provided, said determination and all parts thereof shall be deemed to be prima facie correct. [1985 c 396 § 74; 1937 c 72 § 155; RRS § 9663E-155. Formerly RCW 86.08.490, part.]

RCW 86.09.466 Assessments—District budget—Approval—Basis for assessment roll. The secretary of the district on or before the first day of November in each year shall estimate the amount of money necessary to be raised for any and all district purposes during the ensuing year based upon a budget furnished him or her by the district board and submit the same to the county legislative authority of the county within which the major portion of the district is situated for its suggestions, approval, and revision and upon the approval of the budget by said county legislative authority, either as originally submitted or as revised, the secretary shall prepare an assessment roll with appropriate headings in which must be listed all the lands in each assessment classification shown on the base assessment map.

[2013 c 23 § 460; 1985 c 396 § 75; 1937 c 72 § 156; RRS § 9663E-156. Formerly RCW 86.08.510, part.]

RCW 86.09.469 Assessments—Assessment roll, contents—Headings.

On such assessment roll in separate columns, must be specified under the appropriate headings:

(1) The reputed owner of the property assessed. If the reputed owner is not known to the secretary, the reputed owner may be stated as "unknown";

(2) The description of the land of the reputed or unknown owner sufficiently definite to identify the land. Where the land is described in the records of the county assessor's office in terms of the assessor's plat tax number, such designation shall be sufficient description of such land on the district's assessment roll. In instances where the district has adopted the alternative method of determining the ratio of benefits as herein authorized the secretary shall annually revise and specify in an appropriate column on the roll the cash value of the respective tracts of lands, including improvements thereon, described on the roll;

(3) The estimated assessable acreage of such respective lands;

(4) The designated classification and their respective ratios of benefits shown on the base assessment map in which the land is situated, with the per acre final ratio or percentage upon which every acre or fraction thereof of the respective lands are to be charged with assessments;

(5) The total amount of the assessment in dollars and cents against each tract of land. [1937 c 72 § 157; RRS § 9663E-157. Formerly RCW 86.08.520, part.]

RCW 86.09.472 Assessments—Margin for anticipated delinquencies.

For the purpose of apportioning the amount of money to be raised by assessment, to the several tracts of land in accordance with their respective classifications, the secretary shall add to the amount of money to be raised fifteen percent thereof for anticipated delinquencies. [1937 c 72 § 158; RRS § 9663E-158. Formerly RCW 86.08.510, part.]

RCW 86.09.475 Assessments—How calculated.

In calculating the amount of assessments to be charged against the respective tracts of land included in the annual district assessment roll, the per acre charge against the lands in class No. 1 on the base map shall be taken as one hundred percent and the per acre charge against the lands in other classes shall be reckoned on their respective final per acre percentages of the per acre assessment against the lands in said class No. 1. [1937 c 72 § 159; RRS § 9663E-159. Formerly RCW 86.08.530.]

RCW 86.09.478 Assessments—Omitted property may be back-assessed. Any property which may have escaped assessment for any year or years, shall in addition to the assessment for the then current year, be assessed for such year or years with the same effect and with the same penalties as are provided for such current year and any property delinquent in any year may be directly assessed during the

current year for any expenses caused the district on account of such delinquency. [1937 c 72 § 160; RRS § 9663E-160. Formerly RCW 86.08.550.]

RCW 86.09.481 Assessments—Lands in more than one county. Where the district embraces lands lying in more than one county the assessment roll shall be so arranged that the lands lying in each county shall be segregated and grouped according to the county in which the same are situated. [1937 c 72 § 161; RRS § 9663E-161. Formerly RCW 86.08.520, part.]

RCW 86.09.484 Equalization of assessments—Notice and time for meeting of board of equalization. Upon completion of the assessment roll the secretary shall deliver the same to the district board and immediately give notice thereof and of the time the board of directors, acting as a board of equalization will meet to equalize assessments, by publication in a newspaper published in each of the counties comprising the district. The time fixed for the meeting shall not be less than twenty nor more than thirty days from the first publication of the notice, and in the meantime the assessment roll must remain in the office of the secretary for the inspection of all persons interested. [1937 c 72 § 162; RRS § 9663E-162. Formerly RCW 86.08.540, part.]

RCW 86.09.487 Equalization of assessments—Meeting of directors as board, length of time—Completion of roll. Upon the day specified in the notice required by the preceding section for the meeting, the board of directors, which is hereby constituted a board of equalization for that purpose, shall meet and continue in session from day to day as long as may be necessary, not to exceed ten days, exclusive of Sundays, to hear and determine such objections to the said assessment roll as may come before them; and the board may decide the same. The secretary of the board shall be present during its session, and note all changes made at said hearing, and on or before the fifteenth day of January thereafter shall have the assessment roll completed as finally equalized by the board. [1937 c 72 § 163; RRS § 9663E-163. Formerly RCW 86.08.540, part.]

RCW 86.09.489 Levy where total assessment less than two dollars. When the assessment roll is completed as finally equalized by the board of directors and the total assessment against any tract or contiguous tracts owned by one person or corporation is less than two dollars, the county treasurer shall levy such a minimum amount of two dollars against such tract or contiguous tracts. [1965 c 26 § 13.]

RCW 86.09.490 Assessment lien—Priority. The assessment upon real property shall be a lien against the property assessed, from and after the first day of January in the year in which the assessment becomes due and payable, but as between grantor and grantee such lien shall not attach until the county treasurer has completed the property tax roll for the current year's collection and provided the

notification required by RCW 84.56.020. The lien shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage or otherwise, except a lien for undelinquent flood control district assessments, diking or drainage, or diking or drainage improvement, district assessments and for unpaid and outstanding general ad valorem taxes, and such lien shall not be removed until the assessments are paid or the property sold for the payment thereof as provided by law. [2009 c 350 § 3; 1937 c 72 § 164; RRS § 9663E-164. Formerly RCW 86.08.560, part.]

RCW 86.09.493 Payment of assessment—Date of delinquency—Notice to pay—Assessment book—Statements. On or before the fifteenth day of January in each year the secretary must deliver the assessment roll or the respective segregations thereof to the county treasurer of each respective county in which the lands described are located, with a statement of the amounts and/or percentages of the collections on said roll which shall be apportioned to the respective district funds, and said assessments shall become due and payable at the time or times general taxes accrue payable.

One-half of all assessments on said roll shall become delinquent on the first day of June following the filing of the roll unless said one-half is paid on or before the thirty-first day of May of said year, and the remaining one-half shall become delinquent on the first day of December following, unless said one-half is paid on or before the thirtieth day of November. All delinquent assessments shall bear interest at the rate of ten percent per annum from the date of delinquency until paid.

Within twenty days after the filing of the assessment roll as aforesaid the respective county treasurers shall each publish a notice in a newspaper published in their respective counties in which any portion of the district may lie, that said assessments are due and payable at the office of the county treasurer of the county in which said land is located and will become delinquent unless paid as herein provided. Said notice shall state the dates of delinquency as fixed in this chapter and the rate of interest charged thereon and shall be published once a week for four successive weeks and shall be posted within said period of twenty days in some public place in said district in each county in which any portion of the district is situated.

Upon receiving the assessment roll, the county treasurer shall prepare therefrom an assessment book in which shall be written the description of the land as it appears in the assessment roll, the name of the owner or owners where known, and if assessed to the unknown owners, then the word "unknown", and the total assessment levied against each tract of land. Proper space shall be left in said book for the entry therein of all subsequent proceedings relating to the payment and collection of said assessments.

Upon payment of any assessment the county treasurer must enter the date of said payment in said assessment book opposite the description of the land and the name of the person paying, and give a receipt to such person specifying the amount of the assessment and the amount paid with the description of the property assessed.

It shall be the duty of the county treasurer of the county in which any land in the district is located to furnish upon request of the owner, or any person interested, a statement showing any and all

assessments levied as shown by the assessment roll in his or her office upon land described in such request, and all statements of general taxes covering any land in the district shall be accompanied by a statement showing the condition of district assessments against such lands: PROVIDED, That the failure of the county treasurer to render any statement herein required of him or her shall not render invalid any assessments made by any district or proceedings had for the enforcement and collection of district assessments pursuant to this chapter. [2013 c 23 § 461; 1937 c 72 § 165; RRS § 9663E-165. Formerly RCW 86.08.540, part, 86.08.560, part, and 86.08.570.]

RCW 86.09.496 Delinquency list—Posting and publication. On or before the thirty-first day of December of each year, the county treasurer of the county in which the land is located shall cause to be posted the delinquency list which must contain the names of persons to whom the property is assessed and a description of the property delinquent and the amount of the assessment and costs due, opposite each name and description.

He or she must append to and post with the delinquency list a notice that unless the assessments delinquent, together with costs and accrued interest, are paid, the real property upon which such assessments are a lien will be sold at public auction. The said notice and delinquent list shall be posted at least twenty days prior to the time of sale. Concurrent as nearly as possible with the date of the posting aforesaid, the said county treasurer shall publish the location of the place where said notice is posted and in connection therewith a notice that unless delinquent assessments together with costs and accrued interest are paid, the real property upon which such assessments are a lien will be sold at public auction. Such notice must be published once a week for three successive weeks in a newspaper of general circulation published in the county within which the land is located; but said notice of publication need not comprise the delinquent list where the same is posted as herein provided. Both notices must designate the time and place of sale. The time of sale must not be less than twenty-one nor more than twenty-eight days from the date of posting and from the date of the first publication of the notice thereof, and the place must be at some point designated by the treasurer. [2013 c 23 § 462; 1937 c 72 § 166; RRS § 9663E-166. Formerly RCW 86.08.580.]

RCW 86.09.499 Sale for delinquent assessments—Postponement. The treasurer of the county in which the land is situated shall conduct the sale of all lands situated therein and must collect in addition to the assessment due as shown on the delinquent list the costs and expenses of sale and interest at the rate of ten percent per annum from the date or dates of delinquency as hereinbefore provided. On the day fixed for the sale, or some subsequent day to which he or she may have postponed it, and between the hours of ten o'clock a.m. and three o'clock p.m., the county treasurer making the sale must commence the same, beginning at the head of the list, and continuing alphabetically, or in the numerical order of the parcels, lots, or blocks, until completed. He or she may postpone the day of commencing the sale, or the sale from day to day, by giving oral notice thereof at the time of the postponement, but the sale must be completed within

three weeks from the first day fixed. [2013 c 23 § 463; 1937 c 72 § 167; RRS § 9663E-167. Formerly RCW 86.08.590.]

RCW 86.09.502 Sale for delinquent assessments—How conducted—Certificate of sale—District as purchaser—Fee. The owner or person in possession of any real estate offered for sale for assessments due thereon may designate in writing to the county treasurer, by whom the sale is to be made, and prior to the sale, what portion of the property he or she wishes sold, if less than the whole; but if the owner or possessor does not, then the treasurer may designate it, and the person who will take the least quantity of the land, or in case an undivided interest is assessed, then the smallest portion of the interest, and pay the assessment and costs due, including one dollar to the treasurer for duplicate of the certificate of sale, is the purchaser. The treasurer shall account to the district for said one dollar. If the purchaser does not pay the assessment and costs before ten o'clock a.m. the following day, the property must be resold on the next sale day for the assessments and costs. In case there is no purchaser in good faith for the same on the first day that the property is offered for sale, and if there is no purchaser in good faith when the property is offered thereafter for sale, the whole amount of the property assessed shall be struck off to the district as the purchaser, and the duplicate certificate shall be delivered to the secretary of the district, and filed by him or her in the office of the district. No charge shall be made for the duplicate certificate where the district is the purchaser, and in such case the treasurer shall make an entry, "Sold to the district", and he or she will be credited with the amount thereof in settlement. The district, as a purchaser at said sale, shall be entitled to the same rights as a private purchaser, and may assign or transfer the certificate of sale upon the payment of the amount which would be due if redemption were being made by the owner. If no redemption is made of land for which the district holds a certificate of purchase, the district will be entitled to receive the treasurer's deed therefor in the same manner as a private person would be entitled thereto.

After receiving the amount of assessments and costs, the county treasurer must make out in duplicate a certificate, dated on the day of sale, stating (when known) the names of the persons assessed, a description of the land sold, the amount paid therefor, that it was sold for assessments, giving the amount and the year of assessment, and specifying the time when the purchaser will be entitled to a deed. The certificate must be signed by the treasurer making the sale and one copy delivered to the purchaser, and the other filed in the office of the county treasurer of the county in which the land is situated: PROVIDED, That upon the sale of any lot, parcel, or tract of land not larger than an acre, the fee for a duplicate certificate shall be twenty-five cents and in case of a sale to a person or a district, of more than one parcel or tract of land, the several parcels or tracts may be included in one certificate. [2013 c 23 § 464; 1937 c 72 § 168; RRS § 9663E-168. Formerly RCW 86.08.600.]

RCW 86.09.505 Sale for delinquent assessments—Entries in assessment book—Book open to inspection—Lien vested in purchaser. The county treasurer, before delivering any certificate must file the

same and enter in the assessment book opposite the description of the land sold, the date of sale, the purchaser's name and the amount paid therefor, and must regularly number the description on the margin of the assessment book and put a corresponding number on each certificate. Such book must be open to public inspection without fee during office hours, when not in actual use.

On filing the certificate of sale as provided in the preceding paragraph, the lien of the assessment vests in the purchaser and is only divested by the payment to the county treasurer making the sale of the purchase money and interest at the rate of ten percent per annum, from the day of sale until redemption for the use of the purchaser. [1937 c 72 § 169; RRS § 9663E-169. Formerly RCW 86.08.610.]

RCW 86.09.508 Sale for delinquent assessments—Redemption, when and how made. A redemption of the property sold may be made by the owner or any person on behalf and in the name of the owner or by any party in interest at any time before deed issues, by paying the amount of the purchase price and interest as in this chapter provided, and the amount of any assessments which such purchaser may have paid thereon after purchase by him or her and during the period of redemption in this section provided, together with like interest on such amount, and if the district is the purchaser, the redemptioner shall not be required to pay the amount of any district assessment levied subsequent to the assessment for which said land was sold, but all subsequent and unpaid assessments levied upon said land to the date of such redemption shall remain a lien and be payable and the land be subject to sale and redemption at the times applicable to such subsequent annual district assessment. Redemption must be made in legal tender, as provided for the collection of state and county taxes, and the county treasurer must credit the amount paid to the person named in the certificate and pay it on demand to such person or his or her assignees. No redemption shall be made except to the county treasurer of the county in which the land is situated. [2013 c 23 § 465; 1937 c 72 § 170; RRS § 9663E-170. Formerly RCW 86.08.620.]

RCW 86.09.511 Sale for delinquent assessments—Entry of redemption—Deed on demand if not redeemed in two years—Fee. Upon completion of redemption, the county treasurer to whom redemption has been made shall enter the word "redeemed", the date of redemption and by whom redeemed on the certificate and on the margin of the assessment book where the entry of the certificate is made. If the property is not redeemed within two years, after the fifteenth day of January of the year in which such property was sold, the county treasurer of the county in which the land sold is situated must thereafter, upon demand of the owner of the certificate of sale, make to the purchaser, or his or her assignees a deed of the property, reciting in the deed substantially the matters contained in the certificate, and that no person redeemed the property during the time allowed by law for its redemption. The treasurer shall receive from the purchaser, for the use of the district, one dollar for making such deed: PROVIDED, If redemption is not made of any lot, parcel, or tract of land not larger than one acre, the fee for a deed shall be twenty-five cents and when any person or district holds a duplicate

certificate covering more than one tract of land, the several parcels, or tracts of lands, mentioned in the certificate may be included in one deed. [2013 c 23 § 466; 1937 c 72 § 171; RRS § 9663E-171. Formerly RCW 86.08.630.]

RCW 86.09.514 Sale for delinquent assessments—Effect and validity of deed. The matter recited in the certificate of sale must be recited in the deed, and such deed duly acknowledged or proved is prima facie evidence that:

First. The property was assessed as required by law.

Second. The property was equalized as required by law.

Third. That the assessments were levied in accordance with law.

Fourth. The assessments were not paid.

Fifth. At a proper time and place the property was sold as prescribed by law and by the proper officers.

Sixth. The property was not redeemed.

Seventh. The person who executed the deed was the proper officer.

Such deed, duly acknowledged or proved, is (except as against actual fraud) conclusive evidence of the regularity of all the proceedings from the assessments by the secretary, inclusive, up to the execution of the deed. The deed conveys to the grantee the absolute title to the lands described therein, free from all incumbrances except the lien of outstanding general ad valorem taxes and of unmatured special assessments. When title to the land is in the United States or this state, such deed shall be prima facie evidence of the right of possession. [1937 c 72 § 172; RRS § 9663E-172. Formerly RCW 86.08.640, part.]

RCW 86.09.517 Sale for delinquent assessments—Mistake, misnomer does not affect sale. When land is sold for assessments correctly imposed, as the property of a particular person, no misnomer of the owner or supposed owner, or other mistake relating to the ownership thereof, affects the sale or renders it void or avoidable. [1937 c 72 § 173; RRS § 9663E-173. Formerly RCW 86.08.640, part.]

RCW 86.09.520 District lands exempt from general taxes—Leasing, application of proceeds. All unsold lands owned by the district shall be exempt from general ad valorem taxes while title to same remains in the district. The district shall not be authorized to lease any of its lands for a term longer than one year, and the proceeds for such lease shall first be applied on account of outstanding ad valorem tax liens, if any. [1937 c 72 § 174; RRS § 9663E-174. Formerly RCW 86.08.650.]

RCW 86.09.523 Liability of city, town or subdivision for benefits to roads, streets, or sewer systems. Whenever any system of improvement constructed under the provisions of this chapter results in benefit to the whole or any part of a public street or road, street or road bed or track thereof within the district, or will facilitate the construction or maintenance of any sewer system in any city or town within the district, the city, town or subdivision or any of them responsible for the maintenance of said public road, street or sewer,

shall be liable for assessment for any or all district purposes.
[1937 c 72 § 175; RRS § 9663E-175. Formerly RCW 86.08.660, part.]

RCW 86.09.526 Liability of public and private lands for benefits. All school, granted, and other state lands, and lands owned by the United States, when legally possible, and all county, city and other municipally owned property, not used for governmental purposes, and all privately owned lands within the corporate limits of any county, school district, city or other municipal corporation included within the operation of the district and benefited by the district improvement, shall be liable for assessment as provided herein for other property. [1937 c 72 § 176; RRS § 9663E-176. Formerly RCW 86.08.660, part.]

RCW 86.09.529 Assessment payment by city, county, subdivision—Payment by state for highway benefit. Assessments charged to any city, town, county, or subdivision thereof shall be paid from any fund of the city, town, county, or subdivision, as its governing body determines. Assessments charged on account of benefits to state highways shall be approved by the secretary of transportation and shall be paid from the state motor vehicle fund. [1984 c 7 § 379; 1937 c 72 § 177; RRS § 9663E-177. Formerly RCW 86.08.660, part.]

RCW 86.09.532 District funds—Created. There are hereby created for district purposes the following special funds: (1) Expense fund, (2) surplus fund, (3) suspense fund, (4) general bond fund, (5) utility bond fund, (6) contract fund. [1937 c 72 § 178; RRS § 9663E-178. Formerly RCW 86.08.670.]

RCW 86.09.535 District funds—Expense fund—Composition—Use. All assessments collected for administrative, operative and maintenance purposes, all money collected and not otherwise provided for, and any transfers authorized by law from other funds made specifically to the fund, shall be placed by the county treasurer, ex officio treasurer of the district, in the expense fund, and it shall be the duty of the district board to make ample provision for the requirements of this fund by the levy of assessments or by the use of other revenues of the district. [1937 c 72 § 179; RRS § 9663E-179. Formerly RCW 86.08.675.]

RCW 86.09.538 District funds—Surplus fund—Composition—Use. The district shall have authority at its option of turning any district revenues not probably required during the current year to the surplus fund by adopting a resolution to that effect and filing a copy of the same with the county treasurer in charge of such fund. For this purpose unrequired moneys may be transferred from other funds, except from either of the two bond funds.

Assessments, not exceeding twenty percent of the total levy for a given year, may be levied for the purpose of supplying moneys for the surplus fund.

The surplus fund may be used for any district purpose authorized by law, by resolution of the board of directors specifying said purpose, and the duration of such use. [1937 c 72 § 180; RRS § 9663E-180. Formerly RCW 86.08.680.]

RCW 86.09.541 District funds—Suspense fund—Composition—Use.

All district indebtedness, not otherwise provided for, which has not been or will not be paid on substantially a cash basis, shall be paid from the suspense fund and it shall be the duty of the district board to make ample provision for the requirements of this fund by the levy of assessments or by the use of other revenues of the district, authorized by law to be used for this purpose. [1937 c 72 § 181; RRS § 9663E-181. Formerly RCW 86.08.685.]

RCW 86.09.544 District funds—General bond fund—Composition—

Use. Moneys in the general bond fund shall be used exclusively for the payment of outstanding general obligation bonds of the district with interest thereon according to their terms. It shall be the duty of the district board to make ample provision for the requirements of this fund by the levy of assessments and/or by the use of other district revenues, authorized by law to be used for this purpose. [1937 c 72 § 182; RRS § 9663E-182. Formerly RCW 86.08.695.]

RCW 86.09.547 District funds—Utility bond fund—Composition—

Use. Revenues from the use, sale or lease of water and/or other service furnished by the district to the extent pledged to the payment of district utility bonds, as herein provided, shall be placed in the utility bond fund and used exclusively for the payment of such bonds with interest according to their terms. [1937 c 72 § 183; RRS § 9663E-183. Formerly RCW 86.08.700.]

RCW 86.09.550 District funds—Contract fund—Composition—Use.

The proceeds from bond sales and revenues from other sources authorized by law to be used for district contract purposes shall be placed in the contract fund and shall be used for the purposes for which the bonds were issued or for which any other contract was entered into by the district. [1937 c 72 § 184; RRS § 9663E-184. Formerly RCW 86.08.690.]

RCW 86.09.553 District funds—Custody and disbursement.

All district moneys shall be paid to the county treasurer having charge of the district funds and by that officer disbursed in the manner provided by law. [1937 c 72 § 185; RRS § 9663E-185. Formerly RCW 86.08.710, part.]

RCW 86.09.556 Claims against district.

Any claim against the district shall be presented to the district board for allowance or rejection. Upon allowance, the claim shall be attached to a voucher verified by the claimant or his or her agent and approved by the chair of the board and countersigned by the secretary and directed to the

county auditor of the county in which the office of the district treasurer is located, for the issuance of a warrant against the proper fund of the district in payment of said claim. [2013 c 23 § 467; 1937 c 72 § 186; RRS § 9663E-186. Formerly RCW 86.08.720, part.]

RCW 86.09.559 Claims against district—For administrative expenses, cost, maintenance—Payroll. Claims against the district for administrative expenses and for the costs of operation and maintenance of the system of improvement, shall be allowed by the district board and presented to the county auditor with proper vouchers attached for the issuance of warrants against the expense fund of the district. The payroll of the district shall be verified by the foreman in charge and may be presented in one claim for the individual claimants involved. The warrants for said claim shall be issued in the name of the individual claimants, but may be receipted for by said foreman. [1937 c 72 § 187; RRS § 9663E-187. Formerly RCW 86.08.720, part.]

RCW 86.09.562 District funds paid by warrant—Exception. Said county treasurer shall pay out the moneys received or deposited with him or her or any portion thereof upon warrants issued by the county auditor of the same county of which the district treasurer is an officer against the proper funds of the district except the sums to be paid out of the special funds for interest and principal payments on bonds or notes. [2013 c 23 § 468; 1986 c 278 § 45; 1983 c 167 § 202; 1937 c 72 § 188; RRS § 9663E-188. Formerly RCW 86.08.710, part.]

Severability—1986 c 278: See note following RCW 36.01.010.

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

RCW 86.09.565 Warrants paid in order of issuance. Warrants drawn on any district fund shall be paid from any moneys in said fund in the order of their issuance. [1937 c 72 § 189; RRS § 9663E-189. Formerly RCW 86.08.710, part.]

RCW 86.09.592 Utility revenue bonds—Authorized. In any instance where the district is using, selling or leasing water for beneficial purposes or furnishing other service under the provisions of this chapter and there is reasonable certainty of a permanent fixed income from this source, the district board, upon previous written approval of the county legislative authority of the county within which the major portion of the district is situated, shall have authority to pledge the revenues derived from a fixed proportion of the gross income thus obtained and to issue bonds of the district payable from the utility bond fund and to sell the same to raise money for district purposes. [1985 c 396 § 78; 1937 c 72 § 198; RRS § 9663E-198. Formerly RCW 86.08.790, part.]

RCW 86.09.595 Utility revenue bonds—Limited obligation—Payment from special fund. Bonds payable from the utility bond fund shall not

be an obligation of the district and they shall state on their face that they are payable solely from a special fund derived from a certain fixed proportion (naming it) of the gross income derived by the district from the sale or lease of water or from other service, as the case may be, and such fixed proportion of such gross income shall be irrevocably devoted to the payment of such bonds with interest until the same are fully paid. [1937 c 72 § 199; RRS § 9663E-199. Formerly RCW 86.08.790, part, and 86.08.800, part.]

RCW 86.09.598 Utility revenue bonds—Form, terms, interest, etc.

(1) Said utility bonds shall be numbered consecutively, shall mature in series amortized in a definite schedule during a period not to exceed twenty years from the date of their issuance, shall be in such denominations and form and shall be payable, with annual or semiannual interest at such rate or rates and at such place as the county legislative authority of the county within which the major portion of the district is situated shall provide. 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. [1985 c 396 § 79; 1983 c 167 § 207; 1970 ex.s. c 56 § 94; 1969 ex.s. c 232 § 45; 1937 c 72 § 200; RRS § 9663E-200. Formerly RCW 86.08.800, part.]

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

Purpose—1970 ex.s. c 56: See note following RCW 39.52.020.

Validation—Saving—Severability—1969 ex.s. c 232: See notes following RCW 39.52.020.

RCW 86.09.601 Utility revenue bonds—Election to authorize. For the purpose of authorizing such utility bonds, an election shall be called, noticed, held and canvassed by the same officers, and in the same manner, as provided herein for the calling, noticing, holding and canvassing of an election to authorize general obligation bonds. [1937 c 72 § 201; RRS § 9663E-201. Formerly RCW 86.08.790, part.]

RCW 86.09.616 Utility revenue bonds and coupons—Order of payment—When funds deficient. Utility bonds and interest thereon shall be paid in the order of their respective due dates and the bonds and interest of a prior issue shall carry preference in payment over those of a subsequent issue: PROVIDED, That where there is not sufficient money in the utility bond fund to pay all matured demands against the same in accordance with the preference right above mentioned, the county treasurer shall pay the interest on the bonds having the preference right of payment in their numerical order beginning with the bond having the smallest number, to the extent of the available money in the utility bond fund. [1937 c 72 § 206; RRS § 9663E-206. Formerly RCW 86.08.800, part.]

RCW 86.09.619 District directors to make provision for payment—Procedure on failure of directors. It shall be the duty of the board of directors of the district to make adequate provision for the payment of all district bonds in accordance with their terms by levy and collection of assessments or otherwise and upon its failure so to do said levy and collection of assessments shall be made as follows:

(1) If the annual assessment roll has not been delivered to the county treasurer on or before the fifteenth day of January, he or she shall notify the secretary by registered mail that the roll must be delivered to him or her forthwith.

(2) If the roll is not delivered within ten days from the date of mailing the notice, or if the roll has not been equalized and the levy made, the treasurer shall immediately notify the county commissioners of the county in which the office of the directors is situated, and such commissioners shall cause an assessment roll for the district to be prepared and shall equalize it if necessary, and make the levy in the same manner and with like effect as if it had been made and equalized by the directors, and all expenses incident thereto shall be borne by the district.

(3) In case of neglect or refusal of the secretary to perform his or her duties, the district treasurer shall perform them, and shall be accountable therefor, on his or her official bond, as in other cases. [2013 c 23 § 469; 1965 c 26 § 12; 1937 c 72 § 207; RRS § 9663E-207. Formerly RCW 86.08.820, part.]

RCW 86.09.621 Special assessment bonds. Special assessment bonds and notes shall be issued and sold in accordance with chapter 85.38 RCW. [1986 c 278 § 28.]

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 86.09.622 Dissolution of districts—Procedure. Flood control districts may be dissolved upon a favorable sixty percent vote of the electors voting at an election for that purpose called, noticed, conducted and canvassed in the manner provided in this chapter for special elections and no further district obligations shall thereafter be incurred: PROVIDED, That the election shall not abridge or cancel any of the outstanding obligations of the district, and the county legislative authority of the county within which the major portion of the district is situated shall each year at the time and in the manner provided in this chapter for the levy of district assessments, levy assessments against the lands in the district and the same shall be collected and enforced in the manner provided herein, until the outstanding obligations of the district are fully paid. [1985 c 396 § 83; 1937 c 72 § 208; RRS § 9663E-208. Formerly RCW 86.08.830, part.]

Dissolution of districts: Chapter 53.48 RCW.

RCW 86.09.625 Dissolution of districts—When complete. When the obligations have been fully paid, all moneys in any of the funds of the district and all collections of unpaid district assessments shall be transferred to the general fund of the county within which the

major portion of the district is situated as partial reimbursement for moneys expended and services rendered by the county for and in behalf of the district, and thereupon the county legislative authority of that county shall file a statement of the full payment of the district's obligations for record in the county auditor's office in each county in which any lands in the district were situated and thereafter the dissolution of the district shall be complete and its corporate existence ended. [1985 c 396 § 84; 1937 c 72 § 209; RRS § 9663E-209. Formerly RCW 86.08.830, part.]

Reclamation revolving fund abolished, moneys transferred to reclamation revolving account: RCW 43.79.330 through 43.79.334.

RCW 86.09.700 Revision of district—Petition. A board may amend the district comprehensive plan of flood control, alter, reduce or enlarge the district system of improvement, within or without the district, and change the district boundaries so as to include land likely to be benefited by said amendment, alteration, reduction or enlargement by filing a petition to that effect with the county legislative authority of the county within which the major portion of the district is situated. [1985 c 396 § 85; 1965 c 26 § 14.]

RCW 86.09.703 Revision of district—Establishment of revised district—Review of benefits—Liability of original district—Segregation of funds. If funds are available the county legislative authority shall, at the expense of the county, refer the petition to the county engineer for a preliminary investigation as to the feasibility of the objects sought by the petition. If the investigation discloses that the matter petitioned for is feasible, conducive to the public welfare, consistent with a comprehensive plan of development and in the best interest of the district and will promote the purposes for which the district was organized, the county legislative authority shall so find, approve the petition, enter an order in his or her records declaring the establishment of the new boundaries as petitioned for, or as modified by him or her, and file a certified copy of the order with each county auditor, without filing fee, and with the board.

The board shall forthwith cause a review of the classifications and ratio of benefits, in the same manner and with the same effect as for the determination of such matters in the first instance.

The lands in the original district shall remain bound for the whole of the original unpaid assessment thereon for the payment of any outstanding warrants or bonds to be paid by such assessments. Until the assessments are collected and all indebtedness of the original district paid, separate funds shall be maintained for the original district and the revised district. [2013 c 23 § 470; 1985 c 396 § 86; 1965 c 26 § 15.]

RCW 86.09.710 Annexation of territory—Consolidation of special districts—Suspension of operations—Reactivation. Flood control districts may annex territory, consolidate with other special districts, and have their operations suspended and be reactivated, in accordance with chapter 85.38 RCW. [1986 c 278 § 16.]

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 86.09.720 Cooperative watershed management. In addition to the authority provided in this chapter, flood control districts may participate in and expend revenue on cooperative watershed management arrangements and actions, including without limitation those under chapter 39.34 RCW, under chapter 39.106 RCW, and under other intergovernmental agreements authorized by law, for purposes of water supply, water quality, and water resource and habitat protection and management. [2011 c 258 § 15; 2003 c 327 § 18.]

Short title—Purpose—Intent—2011 c 258: See RCW 39.106.010.

Finding—Intent—2003 c 327: See note following RCW 39.34.190.

RCW 86.09.900 Other statutes preserved. Nothing in this chapter contained shall be construed as affecting or in any wise limiting the powers of counties, cities, towns, diking districts, drainage districts, or other municipal or public agencies in the manner authorized by law to construct and maintain dikes, levees, embankments or other structures and works, or to open, deepen, straighten and otherwise enlarge natural water courses, waterways and other channels, for the purpose of protecting such organizations from overflow. [1937 c 72 § 210; RRS § 9663E-210.]

RCW 86.09.910 Chapter supplemental to other acts. Nothing in this chapter contained shall be held or construed as in any manner abridging, enlarging or modifying any statute now or hereafter existing relating to the organization, operation and dissolution of flood control districts. This chapter is intended as an independent chapter providing for a separate and an additional authority from and to any other authority now existing for the organization, operation and dissolution of flood control districts, as provided in this chapter. [1937 c 72 § 211; RRS § 9663E-211.]

RCW 86.09.920 Chapter liberally construed. The provisions of this chapter and all proceedings thereunder shall be liberally construed with a view to effect their objects. [1937 c 72 § 212; RRS § 9663E-212.]