

# FINAL BILL REPORT

## SSB 5460

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Synopsis as Enacted

**Brief Description:** Concerning collection of assessments for irrigation and rehabilitation districts.

**Sponsors:** Senate Committee on Agriculture, Water, Natural Resources & Parks (originally sponsored by Senators Warnick and Van De Wege).

**Senate Committee on Agriculture, Water, Natural Resources & Parks**  
**House Committee on Local Government**  
**House Committee on Finance**

**Background:** In 1963, legislation was passed allowing an irrigation district that has the major portion of an inland navigable body of water within its exterior boundaries, and that had been granted rights to 50,000 acre-feet of water or more, to become an Irrigation and Rehabilitation District (district). A district may be organized to:

- provide for the construction, improvement, maintenance, and operation of irrigation systems;
- further the recreational potential of the area; and
- further the rehabilitation or improvement of inland lakes and shorelines and the modification or improvement of existing or planned control structures located in the district to further the health, recreation, and welfare of the residents in the area.

The directors of the district retain their authority as directors of an irrigation district. The directors also have authority to rehabilitate or improve all or a portion of any inland body of water including adjacent shorelines located in the district or to modify or improve any existing or planned water control structure located in the district to further the health, recreation, and welfare of the residents in the district.

The directors may specially assess land located in the district for benefits from district actions and activities taking as a basis the last equalized assessment for county purposes and the assessment must not exceed twenty-five cents per thousand dollars of assessed value without securing authorization by vote of the electors of the district at an election called for

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that purpose.

The board must give notice of an election, for the time and in the manner and form provided for irrigation district elections. The manner of conducting and voting at such an election, opening and closing polls, canvassing the votes, certifying the returns, and declaring the result must be operated in the same manner as in irrigation district elections.

The special assessment is due and payable at a set time and in amounts designated by the directors. The directors must notify the county auditor in writing, the amount must be added to the general taxes, entered upon the assessment rolls, and collected with the general taxes.

**Summary:** The directors must annually determine the amount of money necessary to carry on the rehabilitation operations of the district and must classify the property in the district in proportion to the benefits to be derived from the rehabilitation operations of the district. In accordance with the classification, the directors must apportion and assess the several lots, blocks, tracts, and parcels of land or other property within the district and the assessment must be collected with the general taxes of the county or counties.

The district budget for rehabilitation purposes must not exceed an amount equal to \$1 per \$1,000 of the assessed aggregate valuation of all property within the district. The district may exceed that amount if authorized by proposition submitted to the electors of the district and approved by a majority of those voting on the proposition.

A district may use the assessed valuation of property as a component in determining the district assessment of any class of lots, but when property has been designated as forestland, farm and agricultural land, or open space land, the district must use the assessed value applicable to forestland, farm and agricultural land, or open space land.

If a district uses a fractional amount of assessed value as a component in determining the district assessment, then a fractional amount of the value applicable to forestland, farm and agricultural land, or open space land, if designated in the county tax records for the particular property, must be used.

The district must provide notice of the proposed assessments and hold an equalization hearing in the same manner as an irrigation district equalization hearing.

The provisions of the collection of property taxes, lien foreclosure, and county treasurer fees for handling special assessments statutes governing liens, collection, payment of assessments, delinquent assessments, interest and penalties, lien foreclosure, and foreclosed property must govern such matters as applied.

**Votes on Final Passage:**

Senate	48	0	
House	98	0	(House amended)
Senate	49	0	(Senate concurred)

**Effective:** July 23, 2023