

---

**SUBSTITUTE HOUSE BILL 1494**

---

**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** House Local Government (originally sponsored by Representatives Dent, Peterson, Lekanoff, Reeves, and Ybarra)

READ FIRST TIME 02/17/23.

1 AN ACT Relating to collection of assessments for irrigation and  
2 rehabilitation districts; amending RCW 87.84.070; and creating a new  
3 section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The legislature finds that the Moses Lake  
6 irrigation and rehabilitation district is the only district of its  
7 kind in Washington state. The district was recently involved in  
8 litigation in which the way it collected assessments was actually a  
9 tax. The legislature finds that it is necessary to align assessment  
10 authority with other local special improvement districts in order to  
11 provide local funding for improvements to local water quality.

12 **Sec. 2.** RCW 87.84.070 and 2013 c 23 s 531 are each amended to  
13 read as follows:

14 (1)(a) ~~The directors ((shall be empowered to specially assess~~  
15 ~~land located in the district for benefits thereto taking as a basis~~  
16 ~~the last equalized assessment for county purposes: PROVIDED, That~~  
17 ~~such assessment shall not exceed twenty-five cents per thousand~~  
18 ~~dollars of assessed value upon such assessed valuation without~~  
19 ~~securing authorization by vote of the electors of the district at an~~  
20 ~~election called for that purpose.~~

1       ~~The board shall give notice of such an election, for the time and~~  
2 ~~in the manner and form provided for irrigation district elections.~~  
3 ~~The manner of conducting and voting at such an election, opening and~~  
4 ~~closing polls, canvassing the votes, certifying the returns, and~~  
5 ~~declaring the result shall be nearly as practicable the same as in~~  
6 ~~irrigation district elections.~~

7       ~~The special assessment provided for herein shall be due and~~  
8 ~~payable at such times and in such amounts as designated by the~~  
9 ~~district directors, which designation shall be made to the county~~  
10 ~~auditor in writing, and the amount so designated shall be added to~~  
11 ~~the general taxes, and entered upon the assessment rolls in his or~~  
12 ~~her office, and collected therewith))~~ of the district shall annually  
13 determine the amount of money necessary to carry on the  
14 rehabilitation operations of the district and shall classify the  
15 property therein in proportion to the benefits to be derived from the  
16 rehabilitation operations of the district and in accordance with such  
17 classification shall apportion and assess the several lots, blocks,  
18 tracts, and parcels of land or other property within the district,  
19 which assessment shall be collected with the general taxes of the  
20 county or counties. The district budget for rehabilitation purposes  
21 shall not exceed an amount equal to \$1 per \$1,000 of the assessed  
22 aggregate valuation of all property within the district unless  
23 authorized to exceed that amount by the electors of the district by a  
24 majority of those voting on the proposition at such time as may be  
25 fixed by the board of directors of the district at which election the  
26 proposition authorizing the district to exceed that limit shall be  
27 submitted in such form as to enable the voters favoring the  
28 proposition to vote "Yes" and those opposing to vote "No."

29       (b) A district may use the assessed valuation of property as a  
30 component in determining the district assessment of any class of  
31 lots, but when property has been designated as forestland, farm and  
32 agricultural land, or open space land under chapter 84.33 or 84.34  
33 RCW, the district must use the assessed value applicable to  
34 forestland, farm and agricultural land, or open space land.

35       (c) If a district uses a fractional amount of assessed value as a  
36 component in determining the district assessment, then a fractional  
37 amount of the value applicable to forestland, farm and agricultural  
38 land, or open space land under chapter 84.33 or 84.34 RCW, if  
39 designated in the county tax records for the particular property,  
40 shall be used.

1       (2) The district shall provide notice of the proposed assessments  
2 and hold an equalization hearing as provided for in chapter 87.03  
3 RCW. The provisions of chapters 84.56 and 84.64 RCW and RCW 36.29.180  
4 governing liens, collection, payment of assessments, delinquent  
5 assessments, interest and penalties, lien foreclosure, and foreclosed  
6 property shall govern such matters as applied.

--- END ---