

CHAPTER 6

ASSESSMENT DISTRICTS

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I. GENERAL INFORMATION

Special Purpose Districts

Special purpose districts (SPD) are formed to provide a specific service or benefit to lands contained within its boundaries. They are empowered to levy an assessment or a fee to fund district operations or to fund specific projects that fulfill the specific purpose for which the district was formed. As of 2013, the [MRSC](#) lists about 2,000 SPDs and provide resources about them..

These assessments and fees are billed, collected and processed by the Treasurer in the same manner as property taxes and usually use the same type of statement/receipt. Assessments under \$50 must be paid in full. If greater than fifty dollars they may be paid in halves.

Each district is unique, and many of the assessment directives, collection due dates, delinquent rates and distribution mechanics are established in the same document that formed the assessment district or in state statute. These collection due dates may not be the same as property taxes. If your county has a new district being formed, the most common are "Road Improvement Districts" or "Water/Sewer Districts". The Treasurer can request that the assessment collection dates coincide with property tax collection dates. This way they can be added to the annual tax statement.

This chapter contains general information about types of assessments, as well as provisions relative to delinquent interest, fees, costs, and receipts which are applicable to all benefit assessments and specific statutory provisions relating to the types of benefit assessment districts. The first special assessment districts authorized were "Irrigation (Reclamation) Districts" in 1889 when the state was formed. In 1986 the "Lake Management Districts" were formed. In 2012 the on-site sewage program was initiated for the 12 counties bordering the Puget Sound Region per RCW 70.05.

Some of these special purpose districts are independent units of government with elected governing bodies, power to levy taxes and to issue interest-bearing obligations and with considerable fiscal and administrative independence (for example, an irrigation district). Others, even though they have certain characteristics of governmental units, are dependent districts that in effect are "special taxing areas" within the territory of an established government (such as a fire district). In addition, basic information (purpose, formation, boundary changes, consolidation, dissolution, governing body, functions and powers, finance and financial administration) is included for all known types of special purpose districts in Washington State.

The county Treasurer must be knowledgeable about the laws affecting each district and should understand that the methods by which he/she receives the assessment roll--it may not be annually, and it may come from a source other than directly from the district (i.e., the assessor, auditor or public works director) --may be quite different. However, if the county is involved in forming the district rather than a vote of the people, the legislative body should pass a final resolution directing the Treasurer to collect the assessment or fees. That resolution should specify any collection formulas or dates not specified in the RCW. Likewise, thorough review of billing and collection, interest and penalty, and foreclosure regulations is recommended. It is also recommended the districts

retain the RCWs that formed the district. In some cases, the formation rules may be from a different chapter than the collection rules.

The Treasurer may or may not be the statutory treasurer of a district. The statutes vary on this issue. However, in almost all cases the Treasurer collects the special assessment or tax levies.

Maintenance Assessments (Dike, Flood Control, Drainage, Irrigation)

Special assessments for districts that provide continuous benefit to the property owners are receipted as assessments for the district. Each district's regulations under the RCW are different and should be reviewed to make certain the Treasurer is billing and collecting appropriately.

Of special note is a drainage assessment wherein RCW 85.08.480 has conflicting language regarding collection dates and delinquent interest. A Treasurer may wish to resolve the issue by discussing the procedures with the district's board, as well as with his/her attorney in the prosecuting attorney's office. (RCW 86.09.493, 87.03.270, 89.08.400)

Maintenance Assessments (Weed, Rodents, Pests, Mosquitoes)

These special assessments provide continuous benefit to the property owners and are receipted in the same manner as ad valorem taxes with the same due dates and delinquent interest rates. (RCW 17.04.250)

Special assessment districts can have their own board of commissioners or the county legislative authority can govern the district. Certain districts may choose the kind of governing body they prefer. Since there are many options available when setting up a special assessment district, it is advisable to follow the resolution forming the district with great care. (RCW 17.04.250, 17.06.050, 17.28.258)

Local Improvement District Assessments

Local improvement district assessments are those that are set up for a specific length of time, with an annual due date, a specified penalty interest rate, delinquent interest rate and bond interest rate. These districts can be for the establishment of, for instance, sewer improvement, water systems, roads, lighting, etc. The laws covering the specific type of district will dictate the details of collecting the assessment. The county legislative authority or a special district board of commissioners will administer the district. The annual due date is agreed upon between the county Treasurer and the district involved. All assessment roll listings should have complete and full legal descriptions at the time of presentation.

The guideline regulations used by county Treasurers should be the resolution authorizing the improvement district, as well as RCW 35.50 for local improvement districts under section "Cities and Towns". The rules are specific and time-sensitive; they should be followed meticulously. Delinquency of two assessment payments results in foreclosure action. These assessments shall be foreclosed in the same manner, and subject to the same time schedules, interest, and penalties as delinquent property taxes. County Treasurers may impose a fee, by statute, for collecting special assessments not to exceed one percent of the dollar value of special assessments collected. (RCW 85.38.170) The Treasurer will want to communicate with legal counsel, because the "window" for proper notice of pending foreclosure is small. ([RCW 35.50.030](#), [040](#))

The Treasurer must ensure that appropriate guaranty funds are established for county improvement districts that are financed, and that the appropriate funding levels directed by RCW are maintained. The guaranty fund must contain a minimum of 5% of the total outstanding bonds for such improvement district(s). In the case that there are multiple types of improvement districts, the Treasurer must maintain a guaranty fund for each type of improvement district.

Delinquent Interest

If a payment due date is on a Saturday, Sunday or holiday, the taxpayer has until the following business day to pay the taxes or assessments. On other due dates, the postmark by the U.S. Post Office is the legal tender date and must be accepted without delinquent interest and/or penalty. ([RCW 1.12.070](#)) If payment is mailed, the U.S. mail postmark is the definitive instrument for the determination if a payment is delinquent.

Delinquent interest that is determined by the individual district is credited to that district and varies in each situation.

Maintenance Assessments

If the first half or full assessment is not paid by the due date, interest accrues on the full amount until the date of payment. Interest accrues at the legal rate, which may differ depending upon the type of district assessment. Interest collected is credited to the district. In the case of some districts (i.e., Soil Conservation District), the same penalty applies to delinquent assessments as for general taxes. Check applicable regulations for each district.

Fees and Costs

The county Treasurer may charge and collect a fee for services, not to exceed four dollars per parcel to cover the billing, collection, and reporting for assessment districts. An analysis should be run annually and notice of the planned fee per parcel should be given to the district as early as possible to allow that board to budget for the fee. ([RCW 36.29.180](#))

Such fees shall be credited to the county current expense fund.

Receipts

Receipts for the special assessments may contain:

- The name of the taxpayer as shown on the roll and the name of the person or firm paying, if different
- The amount of tax paid
- The type of tax paid
- The amount of delinquent interest paid, if applicable
- The description of the property as it appears on the roll
- The date of payment
- A sequential receipt number

ADDITIONAL INFORMATION REGARDING SPECIAL PURPOSE DISTRICTS

Dissolution of Inactive Districts

A county legislative authority may dissolve inactive special purpose districts under procedures in [Chapter 36.96 RCW](#). A copy of the ordinance shall be provided to the county Treasurer. ([RCW 36.96.040](#)) Disposition of moneys ([RCW 36.96.070](#)); in counties with a population of two hundred ten thousand or more, the county legislative authority may dissolve inactive districts when the district has not performed any of its functions for five consecutive years by procedures in [Chapter 57.90.010 RCW](#).

Census of Government

The U.S. Department of Census conducts a Census of Governments every ten years, the latest in 2012. Governmental services are provided through a complex structure made up of numerous public bodies and agencies. In addition to state, county and municipal governments, there exist many offshoots from the regular structure in the form of single-function and multiple-function districts, authorities, commissions, boards and other entities with varying degrees of autonomy. The definition used for identifying and counting governmental units is presented below without the detailed explanation of characteristics, which are taken as evidence of these attributes.

"A government is an organized entity which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish structure of any other governmental unit.

To be counted as a government, any entity must possess all three of the attributes reflected in the foregoing definition: existence as an organized entity, governmental character and substantial autonomy."

The Census of Governments is published in seven volumes:

Volume 1: Governmental Organization

Number 1: Governmental Organization

Number 2: Popularly Elected Officials

Volume 2: Taxable Property Values and Assessments/Sales Price Rates

Volume 3: Public Employment

Volume 4: Governmental Finances

Volume 5: Local Government in Metropolitan Areas

Volume 6: Topical Studies

Volume 7: Guide to the Census of Governments

II. AIR POLLUTION CONTROL AUTHORITIES (1957) ([Chapter 70.94 RCW](#); 2020 RCW 70A.15)

Purpose

To provide for a coordinated statewide program of air pollution prevention and control. The Washington Clean Air Act has also enabled the state to comply with the Federal Clean Air Act. ([RCW 70.94.011](#); [RCW 70A.15.1005](#))

Formation

In 1967, the state legislature created an Air Pollution Control Authority (APCA). In each county of the state and the APCA's within first class, class A and class AA counties were activated. Inactive authorities may be activated by resolution of county legislative body following a public hearing or upon the filing of a petition signed by 100 property owners. ([RCW 70.94.055](#); [RCW 70A.15.1510](#)) No election is required. Resolution activating the authority filed with Secretary of State. County legislative authorities may by joint resolution form a multi-county air pollution control authority. ([RCW 70.94.057](#); [RCW 70A.15.1520](#))

Dissolution

Public hearing and resolution may deactivate an APCA. The governing bodies of all counties comprising the authority must approve the resolution. ([RCW 70.94.260](#); [RCW 70A.15.2580](#))

Governing Body

Board of directors composed of two county commissioners designated by the county legislative authority and two members appointed by the mayors of all the cities and towns in the county. Those designated select and agree upon a fifth member. Multi-county boards have more members. ([RCW 70.94.100](#); [RCW 70A.15.2010](#))

Powers

To operate an air pollution control program within their jurisdiction and appoint a control officer to observe, investigate and enforce rules and regulations. Local regulations must be at least as stringent as those of the Department of Ecology to appoint an advisory council of citizens knowledgeable in the field of air pollution and representatives of industry. Decisions and orders of the Department of Ecology and local authorities may be appealed to the pollution control hearings board that is responsible for air pollution prevention and control in counties with inactive APCA.

Finance

Property tax in excess of constitutional and/or statutory tax limitations, not to exceed \$.25 per \$1,000 assessed value per year, when approved by voters; city and county contributions as determined by resolution activating the authority of local, state or federal aid, and fees charged to industries. ([RCW 70.94.091](#); [RCW 70A.15.1580](#), [70.94.093](#), [RCW 70A.15.1610](#), [70.94.141](#)(12), [RCW 70A.15.2040](#); [70.94.143](#), [RCW 70A.15.2060](#))

Financial Administration

The Treasurers of each component city, town or county must create a separate fund into which all money collected from any source for the district is retained. The monies must be forwarded quarterly to the county Treasurer designated to serve as Treasurer for the authority. Money is disbursed by the district's Treasurer upon warrants drawn by the auditor as authorized by the board of directors of the APCA. The district must reimburse the respective county for the services rendered by the Treasurer and auditor ([RCW 70.94.094](#), [RCW 70A.15.1610](#)).

On or before the fourth Monday in June of each year APCA must adopt a budget for the following fiscal year, which begins July 1. ([RCW 70.94.092](#), [RCW 70A.15.1590](#))

III. AIRPORT DISTRICTS ([RCW 14.08.290](#) - [14.08.370](#))

Purpose

To establish and operate airports or other navigational facilities, as well as airport protection privileges; in addition, an airport district may acquire, construct, maintain, improve or enlarge equipment or operation of facilities. ([RCW 14.08.120](#))

Formation

Petition by at least 100 property-owning resident voters. The county legislative authority places proposition on ballot. District created by majority approval. May include incorporated cities and unincorporated area. When incorporated, an airport district shall be a municipal corporation. ([RCW 14.08.290](#))

Dissolution

While airport districts are not specifically mentioned, inactive districts (five consecutive years) in any county may be dissolved by using procedures in [RCW 36.96](#); in counties with a population of two hundred ten thousand or more may be dissolved by using procedures in [RCW 57.90](#).

Boundary Change

No provision.

Governing Body

The county legislative authority or upon petition an elected three-member board of airport district commissioners. Two-year, non-staggered terms. ([RCW 14.08.300](#))

Finance

The district may receive its revenues from (1) property tax levy up to \$.75 per \$1,000 of assessed valuation when approved by the voters at an election; (2) revenue bonds; (3) fees and charges. ([RCW 14.08.290](#) and [RCW 14.08.112](#))

NOTE:

- (1) Counties, cities and port districts also have authority to establish and operate airports.
- (2) County Treasurers may not necessarily be the Treasurer for such districts.

Careful review of the district's formation documents and statutory regulations must be followed regarding this matter.

IV. CEMETERY DISTRICTS (1947)

([Chapter 68.52 RCW](#))

Purpose

To establish and operate cemeteries.

Formation

Fifteen percent of qualified registered voters, who own property, must petition the county legislative authority. After a hearing, a special election is called in accordance with the law for county elections; two-thirds majority required. ([RCW 68.52.100](#) and [68.52.270](#)) May include within its boundaries lands in incorporated cities up to and including those with a population of not less than ten thousand as well as towns and unincorporated areas. ([RCW 68.52.210](#))

Annexation

Two methods are available. To annex contiguous unincorporated territory and lands embraced in a town or city by a petition, hearing, election process similar to that required for forming a district, except that the petition is filed with the cemetery commissioners. Alternately, if petition is signed by 60 percent of registered electors of proposed territory and the cemetery district commissioners concur, no election is necessary. Under either procedure, county legislative authority finalizes the annexation. ([RCW 68.54.010](#))

Merger

Procedures for merging all or portions of cemetery districts are found in [RCW 68.54.020](#) through [68.54.120](#).

Dissolution

By majority vote of electors at a special election called by the cemetery commissioners. ([RCW 68.52.320](#)) For dissolution of a district located in a county with a population of two hundred ten thousand or more and inactive for five years. ([57.90 RCW](#)) In any county, the county legislative authority may dissolve inactive special districts under procedures in [Chapter 36.96 RCW](#) (1979).

Governing Body

Three commissioners elected at large for six-year, staggered terms at general election. Commissioners take office first day in January. ([RCW 68.52.220](#))

Functions and Powers

To acquire, establish, maintain, improve and operate cemeteries. To contract with cities and towns with a population of less than ten thousand for joint acquisition, operation and maintenance of public cemeteries. When a cemetery district embraces a city or town, the district may acquire any municipal cemetery and operate and maintain it. ([RCW 68.52.210](#)) Provide and operate public cemetery facilities jointly with any other public or private agency. ([RCW 68.52.190](#) through [68.52.210](#))

Regular property tax levy of .1125 per \$1,000 assessed valuation; service charges according to schedule established by cemetery commissioners. The allowable dollar rate is reduced when the combined levies of all the districts in a tax code area exceed one percent of true and fair value or the \$9.15 levy limit. ([RCW 68.52.310](#))

Financial Administration

The county Treasurer is the district's Treasurer and receives and disburses all district revenues. ([RCW 68.52.280](#) and [68.52.300](#))

Finance

V. CONSERVATION DISTRICTS (1939)

([Chapter 89.08 RCW](#))

Purpose

To provide for conservation of the renewable resources, including soil and water, of the state and for control and prevention of damage to those resources. ([RCW 89.08.010](#))

Formation

Twenty percent of the voters within the area to be affected must petition the State Conservation Commission, which holds a hearing. Upon finding that the public health, safety and welfare warrant creation of the district, it can order that the district be created, subject to a majority approval by the landowners in the area. ([RCW 89.08.080](#) through [89.08.150](#))

Annexation

Additions to the district may be made by using the same procedure as for creation or by petition of the majority of the land occupiers of the unorganized territory. ([RCW 89.08.180](#))

Consolidation

The commission may approve combining all or parts of districts upon petition by their board of supervisors. ([RCW 89.08.180](#))

Dissolution

Any time after the district has been organized for five years, twenty percent of the voters may petition the commission for dissolution. Public hearings may be held on the question. An election is held, and if a majority of the votes cast at the election is for dissolution, the district shall be dissolved. ([RCW 89.08.350](#) through [89.08.370](#))

Governing Body

Three supervisors elected in a special election conducted by state conservation commission with three-year, staggered terms and two supervisors appointed by the state conservation commission. ([RCW 89.08.200](#))

Powers

The board must prepare and keep current a comprehensive long-range plan recommending the conservation of all the renewable natural resources of the district. It must also prepare an annual work plan. ([RCW 89.08.220](#)) It may invite the nearby local governments to designate a representative to advise and consult with them on program and policies. ([RCW 89.08.210](#))

Finance

Special assessments to finance the activities of a conservation district may be imposed by the county legislative authority for a period or periods not to exceed ten years in duration. The conservation district shall prepare an assessment roll that implements the system of assessments approved by the county legislative authority. Then, that roll is spread as a separate item on the tax rolls. Those assessments are collected by the Treasurer in the same manner as general taxes, including interest and penalty on delinquent assessments. ([RCW 89.08.400](#))

Per [RCW 89.08.400](#)(4): “The county Treasurer shall deduct an amount from the collected special assessments, as established by the county legislative authority, to cover the costs incurred by the county assessor and county Treasurer in spreading and collecting the special assessments, but not to exceed the actual costs of such work. All remaining funds collected under this section shall be transferred to the conservation district and used by the conservation district in accordance with” [RCW 89.08](#)

Financial Administration

The board provides for annual audit of the accounts, receipts and disbursements, as prescribed by the commission. ([RCW 89.08.210](#)) There is no specific statutory provision regarding budget. The Treasurer of the county in which a conservation district is located is ex officio Treasurer of the district. However, the board of supervisors by resolution may designate some other person having experience in financial or fiscal matters as treasurer of the district. ([RCW 89.08.215](#))

VI. DIKING & DRAINAGE DISTRICTS (1895)

([Title 85 RCW](#))

Diking districts are organized under [Title 85. RCW](#) and are authorized to levy benefit assessments to provide for continuous functioning of districts under [Chapter 85.18.150 RCW](#). Drainage districts are organized under [Chapter 85.06 RCW](#). Commissioners elected by the landowners govern these districts. Funds are from benefit assessments and district bonds. Original assessments are by jury trial in superior court.

Purpose

To straighten, widen, deepen and improve all rivers, watercourses or stream, which cause overflow damage to the land within the district and to construct and maintain the necessary diking or drainage system to protect the land from overflow. ([RCW 85.05.070](#))

Assessment Authority of Diking Districts under [RCW 85.05](#)

Daniel Gibson, Whatcom County Civil Deputy Prosecuting Attorney writes the following regarding assessment authority and methodology under [RCW 85.05](#):

“[RCW 85.38.140](#) through [85.38.170](#) constitutes a mutually exclusive alternative method by which diking 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 diking districts created after July 28, 1985, may measure and impose special assessments and adopt budgets.”

Given the relatively antiquated and cumbersome assessment procedures provided in the remainder of [RCW 85.05](#), I expect that districts organized prior to 1985 will take advantage of the simpler procedure for establishing assessments that [RCW 85.38](#) provides.

Nonetheless, it appears that those districts formed prior to July 28, 1985 can avail themselves of the older methods for setting assessments under [RCW 85.05](#). There appear to be two (2) distinguishable schemes for setting assessments under the old law. One is for drainage improvements, covered by [RCW 85.05.071](#) through [85.05.079](#), and the other is for construction of diking improvements, covered by [RCW 85.05.090..100..110..120..130..140..150](#) and [160](#). The later involves filing of a petition in Superior Court, issuance of a summons, and a jury trial. Why anyone would choose that method in light of the present alternatives is beyond my understanding.”

Assessment Collections

The clerk of the court files the assessment roll with the county auditor. Upon receipt by the county treasurer, the assessments are entered on the tax rolls as provided by law for the entry of other taxes against the lands of each of the persons named on the list. The assessment shall be subject to the same interest and penalties in case of delinquency as general taxes and shall be collected in the same manner as other taxes. ([RCW 85.08.420](#))

Warrants

Warrants are issued in payment of all claims of indebtedness against the district, are issued in the same form and manner as county warrants.

In case of an emergency or disaster occurring after the time of making the annual estimate of costs, the board may issue warrants in excess of their original estimates in the manner provided by law for issuance of warrants by districts. All such warrants issued are valid and are the legal obligation of the district. ([RCW 85.05.360](#), [RCW 85.18.170](#))

Payment of Warrants

The owner shall present all warrants issued under the provisions of this chapter thereof to the county Treasurer in accordance with [RCW 36.29](#). In the case of non-payment for lack of funds, the Treasurer shall stamp the face of the warrant before the date of issue "interest bearing warrant". When there are funds to redeem outstanding warrants, the Treasurer shall follow procedures as outlined in [RCW 36.29.010](#).

Bonds

Special assessment bonds and notes shall be issued and sold in accordance with [Chapter 85.38 RCW](#). The Treasurer should be given thirty-day notice and documents of indebtedness as provided in [RCW 36.29.010](#) and [39.46.110](#).

Assessment for Continuous Benefit

The board of any improvement district shall, on or before September 1, make an estimate of anticipated costs for the ensuing year and shall file this with the county legislative body. The legislative body certifies this amount to the county Treasurer by the first Monday in October. The assessment is added to the general taxes against the property and collected in the same manner. If unpaid, delinquent assessments shall bear interest at the same rate and in the same manner as general taxes and they shall be included in and be part of any general tax foreclosure proceedings. ([RCW 85.15.150](#), [85.18](#))

DRAINAGE IMPROVEMENT DISTRICTS

Drainage improvement districts are created for protection of river overflows and building dikes and providing drainage improvements. A board of supervisors governs them; two elected landowners and one engineer and funded through benefit assessments, sale of water, and bonds.

Assessment

The assessment roll is turned over to the Treasurer (many counties require delivery by November 30) by the county auditor for collection in accordance with the resolution fixing the method of payment of assessments. The assessment rolls for drainage improvement districts are presented by the district's board or by the county's public works director who completes this work under his/her contract with the individual district, and after the county legislative authority adopts the roll for the ensuing year.

Payment of Assessments

Assessments are billed and collected in the same manner as general taxes but listed as a district assessment. The current regulations (RCW) apply to each district's assessments when those assessments become delinquent.

Foreclosure

The installments of assessments for construction or maintenance of improvements is to be collected in the same manner and becomes delinquent at the same time as general taxes. The lien of the assessment is enforced by foreclosure and the sale of the property assessed, as in the case of general taxes. The payment of assessments becomes due in two equal installments, one-half being payable on or before April 30 and the second half being payable on or before October 31. The interest rate on certificates of delinquency shall be the same as general taxes under [RCW 85.15.150](#). Foreclosure proceedings for delinquent assessments should be in accordance with all foreclosure practices and the applicable statutory regulations.

Bonds

Special assessment bonds and notes shall be issued and sold in accordance with [RCW 85.38](#), or as other regulations outline for such districts and the purposes for which those districts were created.

Assessment for Continuous Benefit

The board of any improvement district shall, on or before September 1, make an estimate of anticipated costs for the ensuing year and shall file this with the county legislative authority. The county legislative authority certifies this amount to the county Treasurer by the first Monday of October. The assessment is added to the general taxes against the property and collected in the same manner. If unpaid, delinquent assessments shall bear interest at the same rate and in the same manner as

general taxes and they shall be included in and be a part of any general tax foreclosure proceedings. ([RCW 85.15.150](#))

District Funds

There are three funds established in the county treasury for any drainage/diking improvement district: (1) Construction fund into which are paid the proceeds of all bonds and the proceeds of all assessments levied to pay the costs of construction; (2) Bond redemption fund into which proceeds derived from assessments to pay off debt service; and (3) Maintenance fund into which shall be paid the proceeds of all assessments for maintenance and all other funds received by the district which are not required to be paid into the other two funds. ([RCW 85.08.470](#))

Maintenance Levy

Each year, the board of supervisors must submit an estimate of the levy upon the property within the district. After the auditor certifies the levy to the Treasurer, the Treasurer extends the maintenance levy on the district's assessment rolls. ([RCW 85.16.020](#)) Some counties have been advised by their prosecuting attorney to follow [RCW 85.15.150](#) relative to regular maintenance levy. (See Assessment for Continuous Benefit, Chapter 3)

Intercounty Diking and Drainage Districts (1909) **(Chapter 85.24 RCW)**

Purpose

To establish diking and drainage systems or erect flood dams to prevent inundations on land located in two or more counties.

District creation and operation are according to [RCW 85.38](#)

Formation

Initiated by petition of ten or more property owners or by resolution of county legislative authority; engineer reviews project; creation by county legislative authority. Public hearing by county legislative authority and a special election provided for in [RCW 29A.04.330](#) is conducted and a majority vote is required to establish a district. ([RCW 85.38.020](#), [85.38.030](#), [85.38.040](#) and [85.38.050](#))

Boundary Change

May annex and consolidate with other special districts in accordance with [85.38 RCW \(85.24.025\)](#)

Dissolution

Dissolution procedures are authorized for inactive districts (five consecutive years) in any county by [Chapter 36.96 RCW](#); in counties two hundred ten thousand or more by [Chapter 57.90 RCW](#).

Governing Body

A three-member board of commissioners shall be the governing body. The initial commissioners shall be appointed, and the elected commissioners elected, as provided in chapter [85.38 RCW](#). ([RCW 85.24.070](#))

Functions and Powers

Construction and maintenance of dikes, drains, and dams; eminent domain; straighten, deepen and alter streams and rivers. ([RCW 85.24.073](#), [85.24.260](#), and [85.24.280](#))

Finance

City or county appropriations ([RCW 85.24.240](#) through [85.24.250](#)); benefit assessments ([RCW 85.24.065](#)); LID bonds ([RCW 85.24.235](#)).

Financial Administration

The Treasurer of each county collects taxes levied and assessed for the portion of property situated within the county. The Treasurer of the county in which the larger portion is levied is the disbursing officer for the district. The collections are to be forwarded quarterly on the first Monday in January, April, July and October to that county Treasurer. There is no specific statutory provision regarding budgeting; however, standard procedures would indicate that consistent budgeting practices would be advised. ([RCW 85.24.170](#))

Diking, Drainage And/Or Sewerage Improvement Districts (1913) **(Chapter 85.08 RCW)**

Purpose

To construct and maintain improvements for drainage, sewerage and protection from river overflows. ([Chapter 85.15](#) and [85.16 RCW](#))

District creation and operation are according to [RCW 85.38](#)

Formation

Initiated by petition by ten or more property owners or by resolution of county legislative authority; engineer reviews project; creation by county legislative authority. A public hearing by the county legislative authority and a special election provided for in [RCW 29A.04.330](#) is conducted and a majority vote is required to establish a district. ([RCW 85.38.020](#), [85.38.030](#), [85.38.040](#) and [85.38.050](#))

Dissolution

Procedure established for abandonment of system. Dissolution procedures are authorized for inactive districts (five consecutive years) in any county by [Chapter 36.96 RCW](#); in counties with a population two hundred ten thousand or more by [Chapter 57.90 RCW](#). ([RCW 85.08.540](#))

Governing Body

The board of supervisors shall consist of three elected supervisors. The initial supervisors shall be appointed, and the first elected supervisor elected, as provided in [85.38 RCW](#) ([RCW 85.08.300](#))

Finance

Benefit assessments; sale of water developed by drainage system; bonds. ([RCW 85.08.420](#), [85.08.630](#), [85.08.285](#), [85.38.230](#) and [85.08.640](#))

Financial Administration

On or before the first Monday in September, each year, the supervisors make and file with the county legislative authority a statement and estimate of the amount required for maintenance for the ensuing fiscal year. The county legislative authority levies the assessments. The county Treasurer extends the maintenance levy upon the district assessment roll. The county Treasurer must establish construction, redemption and maintenance funds. ([RCW 85.08.470](#) and [85.16.020](#))

DRAINAGE DISTRICTS (1895) **(Chapter 85.06 RCW)**

District creation and operation are according to [RCW 85.38](#)

Purpose

To establish a drainage system.

Formation

Petition of least ten owners of property located in the proposed district, or by resolution of the county legislative authority or authorities within which the proposed district is located; a hearing by the county legislative authority to determine if the district is conducive to public health, welfare and convenience; and approval by a majority of the landowners at an election. Any incorporated city or town may exercise the functions of a drainage district. ([RCW 85.38.020](#), [85.38.040](#), [85.38.050](#) and [85.06.230](#))

Consolidation

Any district may be reorganized into a drainage improvement district. In such case, the county legislative authority has and exercises all the powers of the district. ([RCW 85.20.140](#))

Dissolution

Dissolution procedures are authorized for inactive districts (five consecutive years) in any county by [Chapter 36.96 RCW](#); in counties with population two hundred ten thousand or more by [Chapter 57.90 RCW](#).

Governing Body

The board of drainage commissioners shall consist of three elected commissioners. ([RCW 85.06.080](#) and 85.38)

Finance

Benefit assessments, district bonds and rental from lease of district equipment. Any district may choose to operate under the 1961 Drainage District Revenue Act. ([Chapter 85.32 RCW](#)). ([RCW 85.06.130](#), [85.06.255](#), and [85.07.010](#))

VII. EDUCATIONAL SERVICE DISTRICTS (ESD)

([Chapter 28A.310 RCW](#))

Purpose

To provide cooperative and informational services to local school districts; to assist the superintendent of public instruction and the state board of education in the performance of their respective statutory or constitutional duties; and to provide services to school districts and to the Washington Center for deaf and hard of hearing youth and the school for the blind, to assure equal educational opportunities. ([RCW 28A.310.010](#))

Formation

State board of education creates the district. ([RCW 28A.310.020](#)) Every school district must be entirely within a single ESD. ([RCW 28A.310.140](#))

Boundary Change

Upon its own initiative, petition of the ESD or petition of at least half of the school district superintendents, the State Board of Education may make changes in the number of boundaries of ESD's. ([RCW 28A.310.020](#))

Governing Body

A seven-member education service district board is elected by position number for four-year, staggered terms. The board may elect by resolution to increase its size to nine members and after four years to decrease it to seven. Terms begin on the second Monday in January. ([RCW 28A.310.030](#) through [RCW 28A.310.060](#))

Functions and Powers

Employ an ESD Superintendent ([RCW 28A.310.170](#))

- 1(a) Operate a depository and distribution center for books, tapes, films, etc.;
- 1(b) Establish cooperative educational service programs and joint purchasing programs;
- 1(c) Establish district student service programs including transportation. ([RCW 28A.310.180](#))
- 2(a) Hold teachers institutes;
- 2(b) Cooperate with the state supervisor of special aid to children with disabilities;
- 2(c) Apportion funds. ([RCW 28A.310.190](#))
3. Provide for the operation of the ESD. ([RCW 28A.310.200](#))
4. Keep records. ([RCW 28A.310.280](#))
5. Assist districts with budget preparation, compulsory attendance, administration of capital aid fund and administration of district boundary changes. ([RCW 28A.310.300](#))
6. Each ESD is to provide its own headquarters; it may contract with the county legislative authority for the rent of office space. ([RCW 28A.310.310](#))

7. May contract with school districts and other ESD's to form a self-insurance group. ([RCW 28A.310.440](#))
8. Negotiate long-term contracts on behalf of its school districts for the purpose of providing rent or lease of building space, portable buildings, computer equipment, security equipment and other equipment and to provide for the maintenance and repair of such equipment. ([RCW 28A.310.460](#))
9. Provide, by contractual arrangement, for the administration of such educational programs, projects or services delegated to it by the Superintendent of Public Instruction or the State Board of Education. ([RCW 28A.310.470](#) and [28A.310.480](#))

Funding and Financial Administration

1. Funding of ESD's is provided by appropriation from the state legislature. Operating budgets are reviewed and approved by the superintendent of public instruction, prior to inclusion in the biennial budget. Operating funds are allocated from the state on a quarterly basis. ([RCW 28A.310.370](#))
2. County Treasurer of the county in which the headquarters of the ESD is located is the ex officio Treasurer of the ESD. ([RCW 28A.310.410](#))
3. All funds of the ESD are combined in the general expense fund of the district and are expended in the same manner as first or second-class school districts, whichever is deemed most feasible by the ESD board. ([RCW 28A.310.370](#))

VIII. EMERGENCY MEDICAL SERVICE DISTRICTS (1979 Act)

([RCW 36.32.480](#))

Purpose

To provide emergency medical services. ([RCW 36.32.480](#)) It is not necessary to form an emergency medical services district to provide this type of service. Any county, city or town, public hospital district or fire protection district is considered a "taxing district" with authority to levy for this purpose. ([RCW 36.32.480](#))

Of course, a taxing district may not levy the tax if another taxing district is already doing so. The levying of the tax by a taxing district within the county does not preclude the subsequent levying of a countywide tax. Any countywide proposal must be approved by the legislative authority of each city with a population over 50,000 before being placed on the ballot. ([RCW 84.52.069](#))

Formation

After a public hearing, a county legislative authority may adopt an ordinance creating an emergency medical service district in all or a portion of the unincorporated area.

Governing Body

The members of the county legislative authority shall be the governing body of any emergency medical service district within the county. If an emergency medical service district includes an area within the corporate limits of a city or town, the district may be governed by an interlocal agreement. ([RCW 36.32.480](#))

Powers

An emergency medical service district in a quasi-municipal corporation and an independent taxing "authority" within the meaning of Article 7, Section 1 and Section 2 of the Washington State Constitution.

Finance

A taxing district may impose a tax levy equal to \$.50 or less per \$1,000 assessed valuation for each year when approved by the voters. The tax shall be (a) each year for six consecutive years, (b) each year for ten consecutive years, or (c) permanently. A permanent levy is always subject to referendum. When the number voting on the proposition is more than 40% of those voting at last general election, a majority is required: when less than 40%, a three-fifths majority is required. ([RCW 84.52.069](#)) This property tax levy is in addition to the statutory dollar limitation. Senior citizens are not exempt from this levy.

IX. FIRE PROTECTION DISTRICTS (1939)

([Title 52 RCW](#))

Purpose

To eliminate fire hazards and protect life and property outside of incorporated cities and towns except where such cities and towns have been annexed into the district. ([RCW 52.02.020](#)) May provide ambulance service. ([RCW 52.12.031](#))

Formation

Ten percent of qualified resident voters must petition the county legislative authority. After hearing on whether the formation of the district will be conducive to the public safety, welfare and convenience, the petition may be granted or denied. If granted, the board designates name and number, fixes the boundaries and calls a special election in accordance with the law for county elections. A three-fifths majority is required to form the district. ([RCW 52.02.030](#) and [52.02.110](#))

Boundary Change

Adjacent and unincorporated areas may be annexed by one of two methods: (1) by petition of 15 percent of registered electors, filed with board of fire commissioners, hearing and election same as for the formation of the district or (2) by petition signed by owners of 60 percent of land to the board of fire commissioners and hearing. After the hearing the board decides the question of annexation by resolution. ([RCW 52.04.011](#), [52.04.021](#) and [52.04.031](#))

Adjacent city or town with 100,000 or less population may annex to the fire district by concurrence of the legislative bodies involved or by a special election at which a majority of the votes are in favor of becoming a part of the fire district. ([RCW 52.04.061](#) and [52.04.081](#)) For withdrawal procedure, see [RCW 52.08](#). For effect and limitation on annual tax levies, see [RCW 52.04.081](#).

Merger

A merger of all or part of a district may be initiated by petition of board of fire commissioners or petition by 15 percent of qualified electors residing in the merging district. In either case a special election is held in the merging district; three-fifths of the votes cast must be in favor of the merger. Alternately, a merger may be affected by a petition of three-fifths of the qualified voters of the merging district. ([RCW 52.06.010](#), [52.06.060](#), [52.06.090](#), and [52.06.100](#))

Dissolution

There are several methods available.

1. Election - A majority vote at an election called by board of fire commissioners. ([RCW 52.10.010](#) and [29A.04.330](#))
2. Court - Petition signed by a majority of the board of district commissioners presented to superior court of the county. After hearing, court enters an order dissolving or refusing to dissolve district. ([Chapter 53.48 RCW](#))
3. In counties with population over 250,000, the county legislative authority may dissolve fire districts, which have been inactive for five years by a procedure in [Chapter 57.90 RCW](#). In any county, the county legislative authority may dissolve inactive special districts under procedures in [Chapter 36.96 RCW](#))

Dissolution – Outstanding Obligations

The dissolution of the district shall not cancel outstanding obligations of the district; and the county legislative authority or treasurer may be required to make annual levies against the lands within the district until those obligations are paid. When the obligations are fully paid, all money in the district funds shall be transferred to the county's general fund - or in the case of a court-ordered dissolution, those remaining funds may be directed to a city if the dissolution is a result of annexation.

Governing Body

Three commissioners (five if full-time paid, fire department); six-year, staggered terms starting second Monday in January following state general election. ([Chapter 52.14 RCW](#))

Functions and Powers

Lease, own, maintain and operate fire engines and all other equipment and facilities necessary for prevention and extinguishment of fire ([RCW 52.12.031](#); eminent domain ([RCW 52.12.041](#)); general powers of a municipal corporation ([RCW 52.12.021](#)); may issue burning permits ([RCW 52.12.102](#)).

Finance

Regular property tax levy not to exceed \$.50 per \$1,000 assessed valuation. ([RCW 52.16.130](#)) An additional \$.50 per \$1,000 may be levied when such levy will not take dollar rate which other taxing districts may lawfully claim and will not cause proration, or when authorized dollar rates of other taxing units are released by agreement with other taxing districts ([RCW 52.16.140](#)). Excess voter approved levies ([RCW 52.16.130](#)). Service charges ([RCW 52.16.061](#)). General obligation bonds ([RCW 52.16.061](#)). Local improvement districts (LID) ([Chapter 52.20 RCW](#)).

Financial Administration

County treasurer as financial agent was amended in 2021 and takes effect in 2022. The County Treasurer receives and disburses all district revenues. ([RCW 52.16.010](#)) Except as stated:

RCW 52.16.010(2) The board of commissioners of a district with more than \$10,000,000 in annual revenues for the preceding three consecutive years may designate by resolution some other person having experience in financial or fiscal matters as the treasurer of the district. Such a treasurer shall possess all of the powers, responsibilities, and duties of, and shall be subject to the same restrictions as provided by law for, the county treasurer with regard to a district and the county auditor with regard to district financial matters.

The specific funds of the district to be established by the county treasurer are designated by statute ([RCW 52.16.020](#)), and the secretary of the district annually prepares a budget of the requirements of each district fund. ([RCW 52.16.030](#))

Fire districts that have appointed a treasurer, other than the county treasurer under RCW 52.16.010(2), shall pay out money received for the account of the district on warrants issued by the district against the proper funds of the district. The warrants shall be issued on vouchers approved and signed by a majority of the district board and by the district secretary. [RCW 52.16.050](#)

Fire districts with an annual operating budget greater than two hundred fifty thousand dollars and under five million dollars in each of the preceding three years upon agreement between the county treasurer and the fire district commissioners, with approval by resolution of the fire district commissioners, adopt a policy to issue their own warrants. ([RCW 52.16.050](#))

Prior to the effective date of the service charge, the fire district is to contract with the county treasurer for the administration and collection of such charges. Service charges are certified to the county treasurer for collection in the same manner that is used for the collection of fire protection charges for forest lands, protected by the Department of Natural Resources as prescribed by [RCW 76.04.610](#) and the same penalties and provisions for collection apply. ([RCW 52.18.030](#))

X. FLOOD CONTROL DISTRICTS

Laws relating to various types of flood control districts are in [Title 86.05 RCW](#). Flood control districts are very complicated and the statutes covering them are difficult to understand. Therefore, it is important that a treasurer seek legal advice when administering these districts.

Flood Control By Counties ([Chapter 86.12 RCW](#))

The county legislative authority levies the tax within the statutory limits. This tax is extended on the tax rolls of the county and is collected in the same manner as other taxes. Proceeds go to a "River Improvement Fund," and are disbursed by the treasurer upon warrants issued by the auditor and approved by the county legislative authority. Unpaid flood control taxes become a lien on the property the same as other taxes.

FLOOD CONTROL DISTRICTS (1935 Act) **([Chapter 86.05 RCW](#))**

In 1965, the Flood Control District Act of 1935 was repealed; but existing districts were allowed to continue to be operated and maintained. The purpose of this type of district is to provide for control of a stream system and protection against tidal water so as to protect life and property, preserve public health and conserve and develop the natural resources of the state. A district within the boundaries of a municipality may also provide for storm water drainage. ([RCW 86.05.920](#))

FLOOD CONTROL DISTRICTS (1937 ACT) **([Chapter 86.09 RCW](#))**

Purpose

To control flood waters and lessen their danger by controlling all or part of a stream system or tributary, or protecting against tidal or other bodies of water; protection of life and property, preservation of public health and conservation and development of the natural resources of the state. ([RCW 86.09.001](#) through [86.09.004](#))

Formation

By a petition of ten owners of land within the district or by resolution of the county legislative authority per [RCW 85.38.020](#) for the establishment of special districts.

Boundary Change

Boundary changes can be achieved by annexing contiguous territory or by consolidation with a contiguous district per [RCW 85.38.200](#) or [85.38.210](#).

Consolidation

Districts may consolidate under [Chapter 85.36 RCW](#). When 5 or more districts are consolidated, the prevailing district may have three or five directors. ([RCW 85.38.090](#))

Dissolution

Similar to process for formation of special districts per [RCW 85.38.220](#), [RCW 36.96.800](#).

Governing Body

Three directors, initial members appointed by the legislative authority, serve until the next special district general election held at least 90 days after the district established. Candidate with the greatest number of votes shall serve six years. Candidate receiving second highest vote will serve four years and candidate receiving the third highest vote will serve two years. ([RCW 85.38.070\(3\)](#)). Elected to staggered six-year terms. Officers to obtain bond per [RCW 85.38.080](#).

Functions and Powers

Power to sell water for irrigation ([RCW 86.09.154](#)); eminent domain ([RCW 86.090.202](#)); adopt a comprehensive plan of flood control and with the approval of county legislative authority ([RCW 86.09.196](#)); construct, operate and maintain necessary flood control works inside and outside the district ([RCW 86.09.235](#)). A district established wholly within boundaries of a city or town may also provide for storm and surface water drainage. ([RCW 86.09.004](#))

Finance

The district's monies are raised by: Benefit assessments levied on lands in accordance with their respective classifications and in proportion to their ratios of benefit ([RCW 86.09.382](#); [86.09.445](#)); General obligation bonds ([RCW 86.09.544](#)); Utility revenue bonds ([RCW 86.09.601](#)).

District Funds

The funds authorized for this district are: (1) Expense fund into which are paid assessments for administrative, operative and maintenance purposes as well as other money not otherwise provided for; (2) Surplus fund for revenues not probably required during the current year; (3) Suspense fund for all district indebtedness not otherwise provided for; (4) General bond fund used exclusively for payment of outstanding general obligation bonds; (5) Utility bond fund for revenues from the use, sale or release of water and/or other service furnished by the district; and (6) Contract fund for bond proceeds and to be used for purposes for which bonds were issued.

Financial Administration

The treasurer of the county in which lands are situated, whose office is nearest by public highway to the office of the district board and principal place of business in the district. ([RCW 86.09.313](#)). The treasurer of each county in which lands are situated collects all assessments levied and forwards all sums collected to the district treasurer monthly. ([RCW 86.09.322](#)) The district treasurer disburses district funds only upon warrants issued by the county auditor and reports each month to the district secretary. ([RCW 86.09.325](#) and [89.09.328](#))

The secretary of the district shall establish the amount of money necessary for the ensuing year to be raised for district purposes and submit that amount to the county legislative authority by the first of November in each year. Upon approval by the legislative authority, the secretary must prepare an assessment roll pursuant to specific guidelines in [RCW 86.09.493](#).

On or before January 15 of each year, the secretary of a flood control district must deliver an assessment roll to the county treasurer with a statement of the amounts to be collected on the roll. Although the assessments become due and payable at the time general taxes are due, one-half becomes delinquent on June 1, unless one-half is paid on or before May 31, and the remaining one-half shall be delinquent on December 1, unless paid by November 30. All assessments bear interest at 10% per annum, from the date of delinquency, until paid. ([86.09.493](#)) Minimum billing amount is \$2.00 per parcel per year ([86.09.489](#)).

Within 20 days after the filing of the assessment roll, the treasurer publishes a notice in the newspaper that assessments are due and payable at the office of the county treasurer, and will become delinquent unless paid. The notice states the dates of delinquency and the rate of interest charged. The notice is published once a week, for four weeks, and posted within the 20 days in a public place.

Upon receiving the assessment roll, the treasurer prepares an assessment book or ledgers stating the name of the owner, the legal description of the land as on the roll and the total assessment levied against each tract of land.

Upon payment, the treasurer enters the date of payment, the name of the person paying and then gives a receipt to the person paying, specifying the amount of assessment and amount paid. In practice, statements on the same order as tax statements are sent to each property owner showing the required information. This also serves as a receipt.

The treasurer must furnish, upon request by the owner or anyone interested, a statement showing the assessment levied. ([RCW 86.09.493](#))

FLOOD CONTROL ZONE DISTRICT (1967)

(Chapter 86.15 RCW)

Purpose

To undertake, operate and maintain flood control projects or storm water control projects or groups of projects of special benefit to specific areas of the county. ([RCW 86.15.020](#)) To protect life and property from floodwater damage ([RCW 86.15.080](#)) Abatement of nuisances. ([RCW 86.15.190](#))

Formation

Initiated either by resolution of the county legislative authority or by petition of at least 25 percent of electors within a proposed zone. ([RCW 86.15.025](#) and [RCW 86.15.020](#)) After a public hearing, district established by county legislative authority. ([RCW 86.15.020](#) and [86.15.030](#)) The county legislative authority is also authorized to establish a countywide flood control zone district under these statutes.

Consolidation

County legislative authority may consolidate two or more zones by resolution after a public hearing. ([RCW 86.15.200](#))

Dissolution

County legislative authority may abolish zones by resolution after a public hearing or whenever 25 percent of the electors of any zone file a petition asking that the zone be abolished; the county may adopt a resolution abolishing the zone or place the proposition on the ballot at the next general election. ([RCW 86.15.200](#)) Dissolution procedures are authorized for inactive districts (five consecutive years) in any county by [Chapter 36.96 RCW](#); in counties with population two hundred ten thousand or more by [Chapter 57.90 RCW](#).

Governing Body

County commissioners ([RCW 86.15.050](#)); administered by county engineer ([RCW 86.15.060](#)); county commissioners may appoint a countywide advisory committee of up to 15 persons or a zone advisory committee of not more than five members. ([RCW 86.15.070](#))

Functions and Powers

Plan, construct, acquire, repair, maintain and operate flood control projects to control, conserve and remove floodwaters, dispose of water, remove debris from water courses ([RCW 86.15.080](#)). Before finally adopting a resolution for flood control improvement or storm water control improvement a hearing shall be held. Notice and publication shall be given under [RCW 36.32.120](#). ([RCW 86.15.120](#))

Finance

Benefit assessments ([RCW 86.15.110](#) and [86.15.160](#)); voluntary assessments ([RCW 86.15.165](#)); excess levy ([RCW 86.15.160](#)); general obligation bonds ([RCW 86.15.170](#)); service charge ([RCW 86.15.176](#)); county aid ([RCW 86.15.150](#)); revenue bonds ([RCW 86.15.178](#)).

Financial Administration

The treasurer for each flood control zone district is the county treasurer. A zone flood control fund is established for each zone for the depositing of tax levies, assessments, gifts, grants, loans or other revenues. ([RCW 86.15.130](#)) Other accounts to be established are:

1. A building or construction account for depositing proceeds of a bond issue;
2. A bond redemption account for each outstanding bond issue to which will be deposited any revenues collected for retirement of the bonds and payment of interest; and
3. A general account to which all other receipts of the zone are deposited. ([RCW 86.15.130](#))

The county legislative authority annually adopts a budget for each flood control zone district at the same time county budgets are prepared. If additional funds become available to the zone, a supplemental budget may be adopted. The zone budget or any budget may be approved only after notice and public hearing ([RCW 86.15.140](#)).

XI. HEALTH DISTRICTS (1945)

([Chapter 70.46 RCW](#))

Purpose

To act as local health board ([RCW 70.46.060](#)) and supervise all matters pertaining to the preservation of life and health of the people within its jurisdiction. ([RCW 70.05.060](#))

Formation

Single county or multiple county districts are formed by resolution(s) of the county legislative authority(s). The district includes all the cities and towns in the area. ([RCW 70.46.020](#) and 70.46.040). In 1993, [RCW 70.46.040](#) was repealed, which allowed cities over 100,000 to petition to be included. In 2021, RCW 70.46.020 was amended.

Boundary Change

Any county may withdraw from membership after it has been within the district for two years but no withdrawal shall be effective except at the end of the calendar year in which the city or county gives at least six months notice of its intent to withdraw. But upon withdrawal, health services, which meet the standards promulgated by the state board of health, must be provided. ([RCW 70.46.090](#))

Governing Body

Single County Districts

The number of members selected must equal the number of city and county elected officials on the board of health. County shall pass a resolution or ordinance to organize such a health district under chapter 70.05 RCW and this chapter. The resolution or ordinance may specify the membership, representation on the district health board, or other matters relative to the formation or operation of the health district. Membership must also include members from specific categories ([RCW 70.46.031](#))

Multiple County Districts

Not less than five members for districts of two counties and seven members for districts of more than two counties, including two representatives from each county who are members of the board of county commissioners and who are appointed by the board of county commissioners of each county within the district, and members selected under (a) and (e) of this subsection, and shall have a jurisdiction coextensive with the combined boundaries. ([RCW 70.46.020](#))

Finance

Counties, cities and towns within the district annually budget and appropriate a sum for public health work as agreed upon for maintaining and operating the district. ([RCW 70.46.080](#))

Financial Administration

Each health district establishes a "district health fund" into which are placed all monies received from any source and out of which all disbursements are made.

In single county districts, the county treasurer is district treasurer; in multiple county districts, the county treasurer of the county with the largest population is custodian of the fund, and the county auditor of said county shall keep the record of the receipts and disbursements and shall draw and the county shall honor and pay all the warrants. Whenever a city over 100,000 is included, the city treasurer may pool and expend public health funds. ([RCW 70.46.080](#))

Dissolution procedures are authorized for inactive districts (five consecutive years) in any county, see [Chapter 36.96 RCW](#); in counties with a population two hundred ten thousand or more, see [Chapter 57.90 RCW](#).

XII. HOUSING AUTHORITIES (1939)

([Chapter 35.82 RCW](#))

Purpose

To provide safe and sanitary housing for persons of low income. ([RCW 35.82.010](#))

Formation

By law created in each county and city, but must be activated by resolution of the city, town or county governing body. ([RCW 35.82.030](#)) Joint city-county authorities are also authorized. ([RCW 35.82.300](#))

Governing Body

County governing body or city mayor appoints five-member commission for staggered, five-year terms. ([RCW 35.82.040](#))

Functions and Powers

Acquire, build and operate public housing for persons of low income, lease property, sell homes to low income ([RCW 35.82.070](#)); eminent domain ([RCW 35.82.110](#)); establish and operate group homes and half-way houses to serve juveniles or developmentally disabled. ([RCW 35.82.285](#))

Finance

Borrow or accept money from the federal government; acquire, rent or lease dwellings, accommodations or facilities, invest funds ([RCW 35.82.070](#)); revenue bonds ([RCW 35.82.130](#)); federal funds ([RCW 35.82.200](#)).

Financial Administration

Property exempt from taxes and special assessments but an agreement may be made with the city, county, or political subdivision for improvements, services and facilities furnished by such entity by the housing authority to make payments in lieu of taxes (PILT). The PILT cannot exceed the amount last levied as taxes on the property prior to acquisition by the housing authority. ([RCW 35.82.210](#))

XII. IRRIGATION DISTRICTS

County Treasurer as Ex-Officio District Treasurer

The treasurer of the county in which the office of the district is located shall be the ex-officio treasurer of the district. The treasurer of each county in which lands of the district are located shall collect and receipt for all assessments levied on lands within the county. The board of directors of an irrigation district which lies in more than one county, and which had assessment in each of two of the preceding three years equal to at least \$500,000, may designate some other person having experience in financial or fiscal matters, as treasurer of the district. Also, the board of directors of an irrigation district, which lies entirely within one county, may designate some other person with experience as treasurer of the district if the board has the approval of the county treasurer. ([RCW 87.03.440](#))

Assessment Roll, Levy and Collection

The annual assessment roll of each irrigation district is delivered to the county treasurer on or before January 15 of each year. If not delivered by that date, the treasurer must notify the secretary of the district, by registered mail that the assessment roll must be delivered within 10 days from the date of mailing. Upon failure to deliver the roll within the required 10 days, the county treasurer must immediately notify the county legislative authority. The county legislative authority shall cause an assessment roll for the district to be prepared with all expenses to be paid by the district. Neglect or refusal of the secretary of the district to submit an equalized assessment roll, results in the county treasurer preparing the roll and becoming accountable for it. ([RCW 87.03.260](#))

Upon receiving the assessment roll, the county treasurer prepares an assessment record showing the description of the land, the name of the owner and the total assessment levied against each tract of land. The treasurer sends a statement of assessments due on or before April 1 of each year. These statements may be mailed with the statements of general taxes. ([RCW 87.03.270](#))

One-half of all assessments on the roll shall become delinquent on May 1 following the filing of the roll, unless the one-half is paid on or before April 30, and the remaining one-half shall become delinquent on November 1 following, unless the one-half is paid on or before October 31; provided, that if the assessment is less than \$10, then the full amount shall become delinquent on May 1. All delinquent assessments bear interest at the rate of 12% per annum computed on a monthly basis from the date of delinquency until paid. ([RCW 87.03.270](#))

Upon request of the owner or any person interested, the county treasurer shall furnish a statement showing any and all assessments levied, indicating the amount of the assessment, date on which it is due, place of payment, and in the case of delinquent assessment, amount delinquent, with the notation, "Certificate Issued." ([RCW 87.03.270](#))

It is the duty of the treasurer of any county, other than the county in which the office of the board of directors is located, to make monthly remittances to the district treasurer covering all amounts collected by the treasurer for the irrigation district during the preceding month. ([RCW 87.03.270](#))

Delinquent Assessments

Delinquent irrigation assessments follow the same procedures as other delinquent taxes. ([RCW 87.03.270](#) and [Chapter 84.64 RCW](#))

In the case of districts, which bill and collect their own assessments, an interlocal agreement must be signed between the county and the irrigation district to determine who will proceed with foreclosure.

Foreclosure Process

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The foreclosure process is the same as real property foreclosure with a few exceptions listed below:

1. Each irrigation district's foreclosure is a separate action of that district even if you combine one or more districts with your real property sale.
2. If the irrigation district holds the sale, the property goes to the district if no one bids on it at the sale. The district must pay the county treasurer for the cost of foreclosure.
3. The taxes and assessments are set aside when the district receives the Treasurer's Deed and the property becomes exempt property while it is owned by the district.
4. If the district sells any property it has acquired under this chapter, then it shall not provide a deed to the purchaser until the purchaser pays all taxes and assessments due at the time the district acquired title.
5. Any excess amount from the sale goes to the Treasurer's Trust Fund, and if it is not claimed within three years, it goes to the district's expense fund.
6. The county prosecuting attorney is not required to assist with an irrigation district foreclosure; however, the cost of any legal expenses can be recovered in the foreclosure cost, so you may be able to include his time and expenses.
7. The county treasurer MAY, through an interlocal cooperation agreement, foreclose for an irrigation district in the county that he is not treasurer for. Great care should be given this agreement.
8. Remember, the law states: "After thirty-six calendar months from the month of the date of delinquency, the treasurer SHALL prepare Certificates of Delinquency and proceed to foreclose.
9. If property is subject to real property foreclosure, it is best to add the irrigation assessments to the minimum bid amount in your real estate foreclosure action.
10. As in all foreclosure actions, follow the advice of your legal counsel.

XIII.LAKE MANAGEMENT DISTRICTS

([Chapter 36.61 RCW](#))

Purpose

A program for lake improvement and maintenance for the public's benefit, health and welfare. ([RCW 36.61.010](#))

Formation

Initiated either by the adoption of a resolution of intention by a county legislative authority or the filing of a petition signed by ten landowners or the owners of at least twenty percent of the acreage within the proposed lake management district, whichever is greater; petition shall be filed with county legislative authority; public hearing on creation; approval by simple majority of votes at an election. ([RCW 36.61.030](#), [36.61.050](#) and [36.61.090](#))

Governing Body

County legislative authority.

Functions and Powers

May impose special assessments or rates and charges to finance lake improvement and maintenance activities. ([RCW 36.61.020](#))

Finance

Assessments; bonds; rates and charges; revenue bonds issued under [Chapter 39.46 RCW](#) ([RCW 36.61.020](#), [36.61.260](#) and [36.61.270](#))

Financial Administration

Special assessments and installments on any special assessment shall be collected by the county treasurer. ([RCW 36.61.190](#))

XIV. LIBRARY DISTRICTS (1935)

([Chapter 27.12 RCW](#))

Purpose

To establish and maintain free public libraries.

Formation

Petition by 10 percent of registered voters in unincorporated area; county legislative authority determines sufficiency of the signatures and places proposition on the ballot at next general or special election: Majority of those voting on proposition required to establish district. ([RCW 27.12.030](#))

Boundary Change

A city or town with a population of 300,000 or less may be incorporated into a rural library district by the following steps: adoption of ordinance stating intent to join library district; concurrence of the library district board of trustees; an election called by county legislative authority; majority vote of persons voting on the proposition in favor of it. ([RCW 27.12.360](#) and [27.12.370](#)) A city or town, which has annexed to a library district, may withdraw after three years by resolution and election. ([RCW 27.12.380](#)) General election laws apply to all elections concerning library districts. ([RCW 27.12.380](#)) A regional library may be formed by contractual agreement of the governing bodies of two or more counties, cities, towns, rural county library districts or intercounty rural library districts.

Dissolution

After three or more years of operation, a rural county library district may be dissolved by a majority vote. Procedure is similar to that required for formation. ([RCW 27.12.320](#)). In counties with two hundred ten thousand population or more, inactive districts (five consecutive years) may be disincorporated according to procedures set forth in [Chapter 57.90 RCW](#). In any county, districts inactive for five consecutive years may be dissolved under [Chapter 36.96 RCW](#).

Governing Body

Five-member board of trustees appointed by the county legislative authority for staggered, five-year terms. ([RCW 27.12.190](#))

Functions and Powers

Purchase books, periodicals, maps and supplies, provide library service; lease, purchase or construct buildings; establish rules and regulations. ([RCW 27.12.210](#))

Finance

Tax levy of \$.50 per \$1,000 assessed valuation and an excess levy ([RCW 27.12.150](#)); general obligation bonds ([RCW 27.12.222](#)), gifts of money or property ([RCW 27.12.210](#)), participate in community revitalization financing for public improvements ([RCW 27.12.212](#)).

Financial Administration

Prepare an annual budget, certify and deliver it to the county legislative authority in time for it to make tax levies for district purposes. ([RCW 27.12.210](#)) May accumulate funds for capital outlays. ([RCW 27.12.220](#))

All funds for the library shall be in the custody of the governmental unit for which the library was established but the board of trustees shall have exclusive control of expenditures for library purposes. The board shall not make expenditures or incur indebtedness in excess of the amount of money available. ([RCW 27.12.240](#)) Board of trustees makes annual report to county legislative authority. ([RCW 27.12.260](#))

The board of trustees shall designate the county treasurer of one of the counties included in the district to act as treasurer. ([RCW 27.12.160](#))

INTERCOUNTY RURAL LIBRARY DISTRICT (1947)

([RCW 27.12.090](#), et al)

Purpose

To establish and maintain free public libraries.

Formation

- 1 County legislative authorities of two or more counties adopt identical resolutions proposing formation, or petitions signed by ten percent of registered voters in unincorporated areas of two or more counties; majority approval by voters in unincorporated areas of each county necessary.
- 2 County legislative authority of two or more counties in joint session with majority of legislative authority of each county present, by majority vote, may order district established; no county included if a majority of its legislative authority votes against inclusion. ([RCW 27.12.100](#))

Boundary Change

City or town with population of 100,000 or less may be incorporated into or withdraw from an intercounty rural library district by the procedure described for rural county library districts. An existing rural county library district may be expanded into an intercounty rural library district or an established intercounty rural library district may be expanded to include additional counties by joint action of all counties in the same manner described for the formation of an intercounty rural library district. ([RCW 27.12.110](#))

Dissolution

After three years of operation, a rural county library district may be dissolved by a majority vote. Procedure is similar to that required for formation. ([RCW 27.12.320](#)) In counties with two hundred ten thousand population or more, inactive districts (five consecutive years) may be dissolved according to procedures set forth in [Chapter 57.90 RCW](#). In any county, districts inactive for five consecutive years may be dissolved under [Chapter 36.96 RCW](#).

Governing Body

County legislative authorities jointly appoint five or seven trustees for staggered, five or seven year terms. ([RCW 27.12.130](#))

Functions and Powers

Purchase books, periodicals, maps and supplies, provide library service; lease, purchase or construct buildings; establish rules and regulations. ([RCW 27.12.210](#))

Finance

Tax levy of \$0.50 per \$1,000 assessed valuation and an excess levy ([RCW 27.12.150](#)); general obligation bonds ([RCW 27.12.222](#)), gifts of money or property ([RCW 27.12.210](#)).

Financial Administration

The board of trustees shall designate the county treasurer of one of the counties included in the district to act as treasurer. ([RCW 27.12.160](#))

Prepare an annual budget, certify and deliver it to the county legislative authority in time for it to make tax levies for district purposes. ([RCW 27.12.210](#)) May accumulate funds for capital outlays. ([RCW 27.12.220](#))

All funds for the library shall be in the custody of the governmental unit for which the library was established but the board of trustees shall have exclusive control of expenditures for library purposes. The board shall not make expenditures or incur indebtedness in excess of the amount of money available. ([RCW 27.12.240](#)) Board of trustees makes annual report to county legislative authority. ([RCW 27.12.260](#))

XV. METROPOLITAN MUNICIPAL CORPORATIONS (1957)

([Chapter 35.58 RCW](#))

Purpose

To enable cities and counties to act jointly to meet common problems of water pollution abatement, garbage disposal, water supply transportation, planning and parks and parkways so that the proper growth and development of the metropolitan areas of the state may be assured. ([RCW 35.58.010](#))

Formation

In any area of state containing two or more cities, at least one of which is a city of the first class, an election to authorize a metropolitan municipal corporation may be called by ([RCW 35.58.030](#)):

- 1 Resolution of central city council, or two other city councils, or of county legislative authority of central county.
- 2 Petition signed by at least four percent of qualified voters residing within proposed area ([RCW 35.58.070](#) and [35.58.090](#)). The resolution or petition must describe boundaries, name the function(s) to be initially performed and indicate that the formation will be conducive to the welfare and benefit of persons and property. ([RCW 35.58.080](#)) Public hearing. Election conducted in accordance with general election laws. Both a majority vote within the central city and a majority vote outside the central city is required for formation. ([RCW 35.58.090](#))

Boundary Change

Territory annexed to a component city is automatically annexed to metro; contiguous territory lying wholly within a city or town may annex by ordinance of city or town plus concurrence of metro council; other contiguous territory annexed by majority vote of electors residing therein upon either petition of the voters or resolution of the metro governing body. ([RCW 35.58.530](#))

Dissolution

No provision but may be merged with county upon dual voter approval.

Governing Body

Unless the rights and responsibilities have been assumed by the county under [RCW 36.56](#), metropolitan municipal corporation shall be governed by a metropolitan council composed of elected officials of the component counties and component cities, and possibly other persons, as determined by agreement of each of the component counties and the component cities equal in number to at least 25% of the total number of component cities that have at least 75% of the combined component city populations. agreement shall remain in effect until altered in the same manner as the initial composition is determined. ([RCW 35.58.120](#))

Functions and Powers

Additional functions may be authorized by procedure outlined in the statutes ([RCW 35.58.050](#)). (1) Authorized by election ([RCW 35.58.110](#)), (2) Authorized without an election ([RCW 35.58.114](#)), or (3) Authorized without special election ([RCW 35.58.114](#)).

Finance

One year formation tax levy of \$.25 per \$1,000 for start-up purposes if approved by the voters ([RCW 35.58.090](#)), general obligation bonds and excess levy by voter approval ([RCW 35.58.116](#) and [35.58.450](#)); fix rates and charges for water pollution abatement ([RCW 35.58.200](#)); fix public transportation fares and charges ([RCW 35.58.240](#)); garbage disposal ([RCW 35.58.280](#)); use of park facilities ([RCW 35.58.290](#)); local sales and use taxes for public transportation ([RCW 82.14.045](#) until 8/1/2018); motor vehicle excise tax for public transportation ([RCW 35.58.273](#)); revenue bonds ([RCW 35.58.460](#)); funding or refunding general obligation bonds ([RCW 35.58.470](#)); LIDs and ULIDs ([RCW 35.58.500](#)).

Financial Administration

The treasurer of the central county acts as treasurer of metro and maintains such funds as authorized by the council. The central county is reimbursed by metro for services rendered by the treasurer and auditor in connection with receipt and disbursement of funds. The expenses of all special elections are paid by metro. ([RCW 35.58.430](#)) The metro is authorized to borrow money from any component city or county upon such terms as may be agreed upon. ([RCW 35.58.480](#))

On or before the third Monday in June, each metro council adopts a budget for the following calendar year. The budget is to include a separate section for each authorized function. Expenditures are to be segregated as to operation and maintenance, and capital outlays. A three-fourths majority vote is required to authorize emergency expenditures. Capital or betterment expenditures from bond purchases or emergency items need not be confined to items provided in the budget. ([RCW 35.58.410](#))

XVI. MOSQUITO CONTROL DISTRICT (1957)

([Chapter 17.28 RCW](#))

Purpose

To control mosquitoes.

Formation

Initiated by petition of registered voters signed by a number equal to at least 10 percent of votes cast for office of governor in last election in the proposed district ([RCW 17.28.020](#)), or upon resolution of county legislative authority ([RCW 17.28.050](#)); public hearing to determine whether a district would be of direct economic benefit and is necessary for the protection of the public health, safety and welfare of the residents. ([RCW 17.28.080](#) and [17.28.254](#)) Special election with majority vote required. ([RCW 17.28.090](#)) Election is conducted in accordance with general election laws. If district is formed, election expense paid by district. Territory within a city may be included upon the request of its governing body. ([RCW 17.28.030](#)) District may include lands within more than one county.

Boundary Change

Any territory contiguous to a district may be annexed to the district. ([RCW 17.28.320](#))

Same procedure as for formation of district except petition is filed with and hearing held by the district board. ([RCW 17.28.330](#) and [17.28.350](#))

Consolidation

A special election may be called by concurrent resolution adopted by two-thirds vote of the district boards. A two-thirds vote of those voting on the proposition at the election is also required. ([RCW 17.28.360](#) and [17.28.410](#))

Dissolution

District board may call a special election on dissolution. ([RCW 17.28.420](#)) Two-thirds of qualified electors of the district must approve the dissolution. ([RCW 17.28.430](#) and [17.28.450](#))

Governing Body

Five or more members of the board of trustees appointed by the county legislative authority and the legislative body of each incorporated city included in the district according to a statutory formula. Members serve two-year overlapping terms. ([RCW 17.28.110](#) and [17.28.130](#))

Functions and Powers

May take all necessary steps for extermination of mosquitoes and abate as nuisances all stagnant water and other breeding places; construct and maintain dikes and drains; eminent domain, inspect lands within district. ([RCW 17.28.160](#) and [17.28.170](#))

Finance

Excess levy authorized ([RCW 17.28.252](#)); General obligation bonds for capital purposes ([RCW 17.28.260](#)).

Financial Administration

All taxes levied by the district are to be paid into the county treasury for the use of the district. ([RCW 17.28.257](#); [17.28.258](#))

If the district is located in more than one county, the county treasurer in which the district is organized is the district treasurer. Treasurer(s) of other counties in the district turn over all monies belonging to the district twice a year. ([RCW 17.28.270](#))

XVII. PARK AND RECREATION DISTRICTS (1957)

[\(Chapter 36.69 RCW\)](#)

Purpose

To provide leisure time activities and recreational facilities of a non-profit nature as a public service to residents of the district. ([RCW 36.69.010](#))

Formation

By petition signed by 15 percent of registered voters within the area; hearing before the county legislative authority; vote at next general election or at a special election; majority vote required ([RCW 36.69.020](#), [36.69.040](#), and [36.69.080](#))

Boundary Change

Same procedure as provided for formation; all electors within both the organized district and proposed additional territory vote. ([RCW 36.69.190](#))

Dissolution

District may be dissolved in same manner as for port districts in [Chapter 53.48 RCW](#). ([RCW 36.69.310](#)) Dissolution procedures are authorized for inactive districts (five consecutive years) in any county by [Chapter 36.69 RCW](#); in counties with two hundred ten thousand population or more by [Chapter 57.90 RCW](#).

Governing Body

Five commissioners elected from designated districts for staggered, four year terms; election held in conjunction with general election in odd-numbered years; where held in odd-numbered years; terms begin second Monday in January. ([RCW 36.69.090](#))

Functions and Powers

To grant concessions; to set fees or charges for use of facilities or participation; to acquire and hold property. ([RCW 36.69.130](#))

Finance

The district may impose regular property tax levies in an amount equal to \$.60 or less per \$1,000 of assessed value of property in the district in each year for six consecutive years when specifically authorized by a majority of at least three-fifths of the voters. ([RCW 36.69.145](#)) Other finances authorized are (1) general obligation bonds for capital purposes ([RCW 36.69.140](#)); (2) LID benefit assessments and LID bonds ([RCW 36.69.200](#)); (3) revenue bonds ([RCW 36.69.360](#)); (4) fees and charges. ([RCW 36.69.130](#))

Financial Administration

The county treasurer is treasurer of the district. ([RCW 36.69.150](#)) All expenditures of the district are paid by warrants drawn by county auditor on the county treasurer, pursuant to vouchers approved by the district board. The district commissioners must annually compile a budget including all available funds and anticipated income for the ensuing calendar year in accordance with the procedures of the state division of municipal corporations. All expenditures are to be in accordance with the budget. ([RCW 36.69.160](#) and [36.69.170](#))

COUNTY PARK AND RECREATION SERVICE AREAS (1963)
([RCW 36.68.400](#) and [36.68.620](#))

Purpose

To finance the acquisition, construction, improvement and maintenance of park and recreational facilities this shall be owned by the county and administered as other county parks. ([RCW 36.68.400](#))

Formation

Initiated by resolution of county legislative authority or by petition signed by 10 percent of registered voters within proposed area ([RCW 36.68.410](#)); feasibility and cost study ([RCW 36.68.440](#)); hearing ([RCW 36.68.450](#)); findings of county legislative authority that it is feasible and fits into general framework of county's comprehensive park program ([RCW 36.68.470](#)); 60 percent majority vote required to create and at least 60 percent of the number of voters casting ballots for the county legislative authority within the service area at the last preceding general election must vote at the service area election. ([RCW 36.68.490](#))

A proposed service area may include any unincorporated area in any county. It may also include territory within a city or town with an approving resolution of the governing body. ([RCW 36.68.610](#))

Service areas may include portions of more than one county when administered through an interlocal agreement.

Boundary Change

Initiated by same procedure as formation; all electors within the existing park and recreation service area and the proposed additional territory vote on the proposition for enlargement. ([RCW 36.68.620](#))

Governing Body

County legislative authority. ([RCW 36.68.400](#))

Functions and Powers

Acquisition of park sites and buildings, construction and improvements of field houses, swimming pools, tennis courts, playfields and other facilities; senior citizen activity centers; the maintenance and operation of any county-owned park and recreational facility ([RCW 36.68.400](#)); boat launching and moorage facilities, ski lifts ([RCW 36.68.550](#)); concessions ([RCW 36.68.560](#)); leases; eminent domain. ([RCW 36.68.600](#))

Finance

Excess levy ([RCW 36.68.480](#) and [36.68.520](#)); gifts, service or admission charges ([RCW 36.68.510](#) and [36.68.550](#)); county appropriation. ([RCW 36.68.530](#))

Financial Administration

All funds collection for the service area are deposited to the fund of the service area in the office of county treasurer and disbursed under the service area budget as approved by the board. ([RCW 36.68.550](#) and [36.68.560](#))

The county legislative authority may reimburse the county current expense fund from the service area funds for any charge which is properly an expense of the area including reasonable administrative costs incurred by the offices of county treasurer and county auditor in providing accounting, clerical and other services for the benefit of the service area. ([RCW 36.68.570](#))

The county legislative authority annually compiles a budget for each service area for the ensuing calendar year, which to the extent anticipated income is actually realized, constitutes the appropriations for the service area. ([RCW 36.68.530](#))

METROPOLITAN PARK DISTRICTS (1907)

([Chapter 35.61 RCW](#))

Purpose

A metropolitan park district may be created for the management, control, improvement, maintenance and acquisition of parks, parkways, boulevards, and recreational facilities. A metropolitan park district may include territory located in portions or all of one or more cities or counties, or one or more cities and counties. ([RCW 35.61.010](#))

Formation

When proposed by citizen petition or by local government resolution, a ballot proposition authorizing the creation of a metropolitan park district shall be submitted by resolution to the voters of the area proposed to be included in the district at any general election, or at any special election; majority vote required. ([RCW 35.61.020](#) and [35.61.040](#))

Boundary Change

By petition of 25 voters in territory to be annexed or 20 percent of registered voters if affected area is in another city; hearing before board of park commissioners; special election held, majority vote required. Election expense to be paid by park district funds. ([RCW 35.61.250](#) and [35.61.280](#))

Dissolution

When city and/or county petitions for dissolution and agrees to assume assets and liabilities, or when 10 percent of voters who voted at last general election petition for dissolution, then the district board of commissioners may dissolve the district and

prorate liabilities and assets. ([RCW 35.61.310](#)) Dissolution procedures are authorized for inactive districts (five consecutive years) in any county by Chapter [36.96 RCW](#). Procedures to dissolve inactive districts are available to counties with two hundred ten thousand or more population under [Chapter 57.90 RCW](#).

Governing Body

Five elected commissioners with six-year, staggered terms. ([RCW 35.61.050](#))

Functions and Powers

Eminent domain for public parks, parkways, boulevards, aviation landings and playgrounds; power to regulate, manage and control park property and employ park policemen; operate amusements and concessions, provide entertainment. ([RCW 35.61.130](#))

Finance

General obligation bonds ([RCW 35.61.190](#) and [35.61.200](#)); levy \$.75 per \$1,000 assessed valuation ([RCW 35.61.210](#)); LID benefit assessment ([RCW 35.61.220](#)); revenue from amusements and concessions ([RCW 36.68.560](#)), donations.

Financial Administration

Tax levies to be certified to proper county official for collection. Collected taxes are placed in separate fund in office of county treasurer and paid out on warrants. ([RCW 35.61.210](#))

The county treasurer within which all or the major portion of the district lies will be treasurer of the district. The district may designate someone other than county treasurer if the board has received the approval of the county treasurer. ([RCW 35.61.180](#))

XVIII. PORT DISTRICTS (1911)

([Title 53 RCW](#))

Purpose

To construct, acquire, and maintain harbor improvements, rail or motor vehicle transfer and terminal facilities, water transfer and terminal facilities, air transfer or terminal facilities, other storage and handling facilities ([RCW 53.04.010](#)). To acquire and construct toll bridges and tunnels ([RCW 53.34.010](#)) and other facilities ([RCW 53.08.020](#)). To create industrial development districts and serve as their governing body. ([Chapter 53.25 RCW](#))

Formation

By resolution of county legislative authority or upon petition of 10 percent of electors voting at last election a proposition creating a countywide district is submitted to the voters of the county. ([RCW 53.04.020](#)); majority voter approval required for formation ([RCW 53.04.060](#)).

Boundary Change

Initiated by petition of port commissioners or 10 percent of electors of area proposed to be annexed. Majority voter approval required. ([RCW 53.04.080](#), [53.04.085](#), and [53.04.100](#))

Consolidation

Two or more port districts may consolidate and include parts of two or more counties. Initiated by joint resolution of port districts commissioners or by petition of 10 percent of electors in each district proposed to be consolidated. Proposition submitted to electorate. ([RCW 53.46.010](#) and [53.46.020](#))

Dissolution

- (1) Majority of port commissioners' petition superior court to dissolve the district. After a hearing, the court issues an order of dissolution. ([Chapter 53.48 RCW](#))
- (2) If inactive, county prosecutor may petition superior court for dissolution. After a hearing, the court issues an order of dissolution. ([Chapter 53.47 RCW](#))
- (3) Inactive districts may also be dissolved under [Chapter 36.96 RCW](#).

Governing Body

Three- or five-member port commission, with commissioner districts except in King County where commissioners are elected at large ([RCW 53.12.010](#)); six-year, staggered terms. ([RCW 53.12.172](#))

Functions and Powers

Acquire, construct and maintain wharves, seawalls, storage facilities, ferries, canals, locks, bridges, subways, trams, terminals, transportation facilities, terminal facilities (air, water, land), etc. ([RCW 53.08.020](#)); operate foreign trade zones ([RCW 53.08.030](#)); improve lands for industrial development purposes, sewers, water utilities, eliminate pollutants ([RCW 53.08.040](#)); improve waters and waterways ([RCW 53.08.060](#)); law enforcement ([RCW 53.08.230](#)); park and recreation facilities ([RCW 53.08.260](#)); construct, purchase, acquire, develop, finance and maintain telecommunication facilities. ([RCW 53.08.370](#))

A port district may also be initiated by petition for a portion of the county. After a public hearing, an election is called. Port districts are named for the principal seaport city. ([RCW 53.04.020](#)) If the district is formed, the district pays the cost of the election. ([RCW 53.04.070](#)) Elections are conducted by the county under the general election laws. ([29 RCW](#), and [RCW 53.04.020](#))

Finance

Regular tax levy outside 1% limitation for general port purposes other than payment of general bonded indebtedness, \$.45 per \$1,000 assessed valuation ([RCW 53.36.020](#)). Tax levy for harbor improvements and industrial development may be levied for a period of twelve years, \$.45 per \$1,000 assessed valuation ([RCW 53.36.100](#)). Tax levy (\$.45 per \$1,000 assessed valuation) for dredging, canal construction and land leveling and filling may be levied only after approval by a majority of voters in a special election. ([RCW 53.36.070](#)) General obligation bonds and retirement ([RCW 53.36.030](#), [53.47.040](#)). Revenue bonds ([RCW 53.40.010](#)). Benefit assessments -- local improvement district bonds ([RCW 53.08.050](#) and [53.20.040](#)). Harbor area or tidal rental fees ([RCW 79.115.150](#)). Toll facilities ([Chapter 53.34 RCW](#)). Rates and charges ([RCW 53.08.070](#)) and gifts ([RCW 53.08.110](#)). At the time of dissolution, tax levy of \$.45 per \$1,000 assessed value may be used to pay obligations of the port district. ([RCW 53.47.040](#))

Financial Administration

The county treasurer receives and disburses all district funds. Warrants must be signed by the port auditor, appointed by port commission and vouchers must be approved by the commission. ([RCW 53.36.010](#)) A port district that acts as its own treasurer as provided in [RCW 53.36.010](#), may by resolution adopt a policy for the payment of claims or other obligations of the port district, which are payable out of solvent funds, may elect to pay obligations by warrant or check. However, no check shall be used when the applicable fund is not solvent at the time payment is ordered, but a warrant shall be issued instead.

The county treasurer is to create a general fund for receipt of taxes for the port district and to maintain such other funds as the port commission may create by resolution. Any portion of such port moneys determined by the port commission to be in excess of the current needs of the port district may be invested by the county treasurer in

accordance with [RCW 36.29.020](#), [RCW 36.29.022](#) and Chapter [39.59RCW](#). ([RCW 53.36.050](#))

The county treasurer performs duties of treasurer under the benefit assessment procedures outlined for first class cities local improvement districts, which port districts, are authorized to follow. ([RCW 53.08.050](#) and [53.08.010](#))

The preliminary budget of the port district may be filed with the clerk of the county legislative authority or on or before the Wednesday next following the first Monday in October. The fiscal year of the port district is the calendar year. A supplemental budget may be adopted during the fiscal year after notice and hearing. ([Chapter 53.35 RCW](#))

Laws Governing Port Districts Are Found in Title 53 RCW

Public ownership and management of port districts was authorized in 1911. The purpose of port districts is to promote and protect all commerce. Commercial activities include the regulation of shipping; development of wharves and warehouses; provisions of industrial airport and marina facilities.

PORTS ARE EMPOWERED TO LEVY TAXES AND SELL BONDS AS FOLLOWS:

1. PROPERTY TAX LEVIES

State law authorizes the public port district to use property tax levies which are based upon tax rates applied against the assessed valuation of all taxable property located within the boundaries of each port districts.

These levies are:

- a. Property tax levy of up to 45 cents per \$1,000 valuation on land within the district for general port purposes; this does not require a vote of the people;
- b. An additional maximum of 45 cents per \$1,000 for dredging, canal construction, and land leveling with voter approval; and
- c. When an industrial development district is formed, another maximum 45 cents per \$1,000 levy can be assessed for up to 12 years for development or redevelopment of the districts; again, no voter approval is required.

2. GENERAL OBLIGATION BONDS

Interest and principal payments on these bonds are guaranteed by the taxing power of the district issuing the bonds. Annual tax levies are made on all taxable property located within the district for the purpose of meeting debt service requirements.

These bonds are usually issued to finance capital improvements. Total obligations of this type cannot exceed 1/4 of 1% of assessed valuation without a vote of the people. With 60% voter approval, general obligation bonds up to 3/4 of 1% of assessed valuation may be issued. For airport capital improvements in port districts with less

than \$200,000,000 in taxable property the limits are: 1/8 of 1% of the taxable value without a vote, and an additional 3/8 of 1% of the taxable value with 60% voter approval. For establishing, operating, and maintaining a foreign trade zone, additional indebtedness of 3/4 of 1% of value of taxable property is allowed with 60% voter approval. Total indebtedness for G.O. bonds for all port purposes may not exceed 1-1/4% of valuation.

3. REVENUE BONDS

In the very recent past revenue bonds were major sources of funds for the public port districts. They were guaranteed by the revenues received from a particular activity, such as the rent from a warehouse, and were tax exempt for governmental purposes. Revenue bonds were used to attract new industries to an area by offering lower costs for development than would be incurred through traditional methods. The 1986 Tax Reform Act has done away with the tax-exempt status of these bonds, however, and has virtually eliminated them as a viable source of funds for the public port districts today.

Port districts are governed by boards of three commissioners, except districts with a population of 500,000 or more may elect five commissioners. The Ports of Tacoma and Seattle have five commissioners.

The county treasurer serves as ex officio treasurer. A district which has operating revenues in excess of one hundred thousand dollars for three consecutive years may choose to appoint their own treasurer.

XIX. PUBLIC FACILITIES DISTRICTS

([Chapter 36.100 RCW](#))

Formation

Upon adoption of a resolution providing for the creation by the county legislative authority in which the proposed district is located. ([RCW 36.100.010](#))

Governing Body

Board of Directors consisting of five to nine members as provided in this chapter. ([RCW 36.100.020](#))

Powers and Functions

Authorized to acquire, construct, own, remodel, maintain, equip, repair and operate sports facilities, entertainment facilities, or regional centers as defined in [RCW 35.57.020](#); may enter into agreements, contracts under chapter [39.34 RCW](#); may impose charges and fees; accept or use gifts, grants and donations ([RCW 36.100.030](#)); may acquire and transfer real and personal property by lease, sublease, purchase or sale. ([RCW 36.100.070](#))

Special provisions were made in the 2010 legislative session that applied only to a county with a population of one million five hundred thousand or more.

Finance

Levy ad valorem property taxes, (taxes assessed or levied have to be approved by a majority of the voters of the public facilities district at general or special election), ([RCW 36.100.010](#) and [RCW 36.100.050](#)); general obligation bonds ([RCW 36.100.060](#)); revenue bonds ([RCW 36.100.200](#)); excise tax ([RCW 36.100.040](#)).

Financial Administration

The treasurer of the county in which a public facilities district is located shall be the ex-officio treasurer of the district. Except, in a county with a population of one million five hundred thousand or more, the Directors of the District may appoint another person having financial or fiscal experience as treasurer. ([RCW 36.100.100](#))

XX. PUBLIC TRANSIT BENEFIT AREAS (PTBA) (1975)

(Chapter 36.57A RCW)

Purpose

To provide public transit service. ([RCW 36.57A.020](#))

Formation

Public transportation improvement conference held by county and city officials to evaluate need for creation of PTBA, convened by county legislative authority or resolution of two or more cities or petition signed by ten percent of registered voters at last election. ([RCW 36.57A.020](#)) It is recommended that a public hearing be held. At the conclusion of the hearing, the conference adopts a resolution fixing the boundaries and declaring the formation of a PTBA. ([RCW 36.57A.030](#)) Only one PTBA may be formed in each county. At the time of formation, cities must be wholly included or wholly excluded. PTBA boundaries are to follow school district or precinct lines as far as practical. ([RCW 36.57A.040](#))

Boundary Change

An annexation election may be initiated by resolution of the PTBA upon its own initiative or the request of any city, or by petition of 4 percent of qualified electors residing in the area to be annexed. ([RCW 36.57A.140](#))

Dissolution

By majority vote approval on dissolution proposition. ([RCW 36.57A.160](#))
Dissolution to be carried out under [Chapter 53.48 RCW](#).

Governing Body

Within 60 days, the county legislative authority and elected representatives of cities are to provide for the selection of the governing body, the public transportation benefit authority. It is to consist of elected officials selected by and serving at the pleasure of the governing bodies of the component cities and county. ([RCW 36.57A.050](#))

Functions and Powers

To prepare, adopt and carry out a comprehensive plan for public transportation service. To provide, operate, acquire and maintain transportation facilities, parking facilities, rights of way. ([RCW 36.57A.090](#) and [36.57A.060](#))

Finance

Advance financial support payments from the state. ([RCW 36.57A.150](#)); rates, tolls, fares and charges ([RCW 36.57A.090](#)); city and/or county appropriations as agreed upon ([RCW 36.57A.130](#)); gifts ([RCW 36.57A.080](#)); taxes ([RCW 36.57A.090](#) and [36.57A.150](#)).

Financial Administration

The county treasurer is ex officio treasurer, or in the case of a multi-county PTBA, the county treasurer of the largest component county, by population, shall be treasurer. All authority funds shall be deposited in the "transportation fund." Funds are to be expended only by warrants drawn by the county auditor when directed by the authority. PTBA can have another treasurer with the permission of the county treasurer. ([RCW 36.57A.130](#))

XXI. PUBLIC HOSPITAL DISTRICTS (1945)

([Chapter 70.44 RCW](#))

Purpose

To own and operate hospitals, nursing homes, extended care, outpatient and rehabilitative facilities; to provide health maintenance and ambulance service. ([RCW 70.44.003](#))

Formation

Initiated by petition of 10 percent of electors or by resolution of county legislative authority. If district is to be less than or more than county boundaries, a hearing is required. ([RCW 70.44.020](#) and [70.44.035](#)) Submitted to vote at general or special election; majority vote required; total vote must exceed 40 percent of voter turnout in last state general election; in multi-county districts in each county. ([RCW 70.44.040](#)) Boundaries must follow existing precinct boundaries. If district is formed, county must be reimbursed for election expense. ([RCW 70.44.040](#)) Public utility district laws relating to elections are applicable with certain exceptions. ([RCW 54.08.041](#))

Boundary Changes

District boundary lines may be changed to include an entire farm unit. ([RCW 70.44.185](#))

Consolidation

Same procedures as for public utility districts [Title 54 RCW](#). Two or more contiguous hospital districts may consolidate by following procedures outlined in [Chapter 35.10 RCW](#) with reference to cities and towns.

Dissolution

Same procedures as for public utility districts [Title 54 RCW](#). Dissolution procedures for inactive districts (five consecutive years) in any county by [Chapter 36.96 RCW](#), in counties with population two hundred ten thousand or more by [Chapter 57.90 RCW](#).

Annexation

Property may be annexed to district through a petition as prescribed in [RCW 35A.01.040](#)(9) (a) through (e) of not less than 60 percent of the land within the territory proposed to be annexed. ([RCW 70.44.210](#) and [70.44.230](#)) The alternative method of annexation is by vote of the qualified electors residing in territory to be annexed. A majority of those voting must vote in favor. ([RCW 70.44.210](#) and [70.44.230](#))

Governing Body

Three-member commission (can be increased to five or seven) ([RCW 70.44.053](#)) with staggered, six-year terms, elected from designated districts ([RCW 70.44.040](#)) or at large ([RCW 70.44.042](#)); terms begin first day of January following the election.

Functions and Powers

To employ personnel; acquire and operate facilities; exercise power of eminent domain but this power does not extend to existing health care facilities; enter into contracts and leases; to provide hospital and other health care services for the residents of the district and other persons. ([RCW 70.44.060](#))

Finance

Regular property tax levy not to exceed \$0.50 per \$1,000 assessed valuation. ([RCW 70.44.060\(6\)](#)) Excess levy not to exceed \$.25 per \$1,000 assessed valuation. ([RCW 70.44.060\(6\)](#)). General obligation bonds (RCW 70.44.110 and 70.44.130). Revenue bonds or warrants ([RCW 70.44.060\(5\)](#)). Health care service charges (RCW 70.44.060(3)).

Financial Administration

The treasurer of the county will act as treasurer for the district unless the commissioners by resolution select some other person having experience in financial or fiscal matters. If the treasurer is not the county treasurer, the commission must require a bond with a surety company authorized to do business in the State of Washington, in an amount and under the terms and conditions set by the commission by resolution that will protect the district against loss. The cost of the bond shall be paid by the district. ([RCW 70.44.171](#))

The treasurer shall establish a public hospital district fund and other such special funds as created by resolution of the commission.

A proposed budget of the contemplated financial transactions for the ensuing year is filed by superintendent with the commission on or before first Monday in September. After public hearing on first Monday in October, commission adopts budget by resolution and fixes the expenditures for the ensuing year. Taxes are collected and certified in the same manner as port district taxes. ([RCW 70.44.060\(6\)](#))

XXII. PUBLIC UTILITY DISTRICTS (PUD) (1931)

([Title 54 RCW](#))

Purpose

To conserve water and power resources and to supply public utility service, including water and electricity for all uses. ([RCW 54.04.020](#))

Formation

Initiated by the county legislative authority's resolution or by petition signed by 10 percent qualified electors. A public hearing is required unless proposed district is countywide. The county legislative authority calls a special election. Election is held under general election laws. ([RCW 54.08.010](#) and [54.08.060](#)) District formed by majority approval of those voting on the proposition ([RCW 54.12.010](#)). If the district is formed, the district pays the cost of the election. ([RCW 54.08.041](#))

Boundary Change

Same as provided for cities. ([RCW 54.04.035](#))

Consolidation

Two or more contiguous public utility districts may consolidate under procedures in [Chapter 35.10 RCW](#) except that 10 percent petition is sufficient. If a PUD with an area of less than the county desires to consolidate with a countywide district, no election is necessary in the countywide district. ([RCW 54.32.010](#))

Dissolution

Procedures under [RCW 54.08.080](#) are not applicable if district is operating utility properties or within the past five years has undertaken studies or actions relating to acquisition of any utility properties.

Procedures under [Chapter 36.96 RCW](#) cannot be applied unless the district has not carried out any of the special purposes for which it was formed within the preceding consecutive five years and no election has been held for the purpose of electing a member of the governing body within the preceding consecutive seven-year period or has been determined to be “un-auditable” by the State Auditor. ([RCW 36.96.010](#))

Governing Body

A commission of three members in three commissioner districts and five members in five commissioner districts. Six-year, staggered terms for commissioners; other than commissioners at large. Four-year staggered terms for commissioners at large. ([RCW 54.12.010](#)) Term commences first day in January following election. ([RCW 54.08.060](#) and [54.12.010](#))

Functions and Powers

Comprehensive planning; develop and operate hydroelectric plants, intertie lines, water and irrigation works ([RCW 54.16.030](#) and [54.16.060](#)); power of eminent domain ([RCW 54.16.020](#)); acquire, sell, lease or dispose of property and facilities; acquisition, operation sewer systems. ([RCW 54.16.180](#)); construct, purchase, acquire and maintain telecommunication facilities. ([RCW 54.16.330](#))

Finance

Regular annual tax levy not exceeding \$.45 per \$1,000 assessed valuation. ([RCW 54.16.080](#)) Benefit assessments (local utility districts) ([RCW 54.16.120](#) and [54.16.170](#)). General obligation and revenue bonds ([RCW 54.16.070](#)). Charges for electrical energy and water ([RCW 54.16.040](#) and [54.16.030](#)). Gifts ([RCW 54.16.090](#)).

Financial Administration

The county treasurer is ex-officio treasurer of the district but the PUD commission may designate some other person having experience in financial matters as district treasurer. PUDs may elect to pay district obligations by check or warrant. However, if the applicable fund is not solvent at the time payment is ordered, then no check may be issued and payment shall be by warrant. ([RCW 54.24.010](#))

The preliminary budget is prepared on or before the first Monday in September; the final budget adopted after public hearing on the first Monday in October. ([RCW 54.16.080](#))

XXIII. RIVER AND HARBOR IMPROVEMENT DISTRICTS (1907)

([Chapter 88.32 RCW](#))

Purpose

To accomplish river, lake, canal or harbor improvements. ([RCW 88.32.010](#))

Formation

Established by county legislative authority when the federal government is proposing the construction or operation of any river, lake, canal or harbor improvement; and a petition signed by 100 property-owning electors stating that the district is for the general benefit and welfare of the people, the improvement should be made and an assessment district established to pay expenses. ([RCW 88.32.010](#))

Any county together with any port district and first class city in the county may participate jointly in planning for the improvement of navigable rivers emptying into tidal water. ([RCW 88.32.240](#)) Two or more adjoining counties may jointly form a river and harbor improvement district. ([RCW 88.32.180](#))

Governing Body

County legislative authority requests the judge of U.S. district court to name eleven reputable citizens and freeholders. These persons, or a majority of them, are to act as the river and harbor improvement commission for the county. ([RCW 88.32.020](#))

Functions and Powers

To plan and fund river, lake, canal or harbor improvements. ([RCW 88.32.010](#))

Finance

Benefit assessments ([RCW 88.32.040](#)); LID bonds ([RCW 88.32.140](#)).

XXIV.ROAD IMPROVEMENTS DISTRICTS (1953)

([Chapter 36.88 RCW](#))

Purpose

To acquire right of way and improve county roads including necessary drainage facilities, bridges, culverts, sidewalks, curbs and gutters, escalators or moving sidewalks. In addition to constructing, operating and maintaining street and road lighting systems; safeguards to protect the public from open canals, flumes and ditches. ([RCW 36.88.010](#) and [36.88.015](#))

Formation

Proposed district may be initiated by resolution of intent of the county legislative authority or by petition of the owners of a majority of the lineal frontage upon the improvement. ([RCW 36.88.020](#)) In either case, a public hearing is held to determine boundaries and costs. When district is initiated by resolution, an election is held by mail. ([RCW 36.88.030](#)) If balloting is favorable, or there are sufficient signatures on the petition, the county creates district by resolution and orders the improvement. ([RCW 36.88.060](#))

Governing Body

County legislative authority.

Powers

Property owned by state, county, school district or any municipal corporation may be assessed and charged for road improvements in the same manner and subject to the same conditions as provided for assessments against property for local improvements in cities and towns. ([RCW 36.88.360](#))

Finance

Benefit assessments. ([RCW 36.88.080](#) and [36.88.360](#)) Local Improvement District (LID) bonds. ([RCW 36.88.190](#) and [36.88.260](#))

Financial Administration

The county treasurer is designated as treasurer of all county road improvement districts. ([RCW 36.88.130](#)) All money collected by the treasurer is to be kept as a separate fund and used only for costs of improvement, and the payment of interest or principal of warrants and bonds of the district. ([RCW 36.88.160](#)) All counties may establish a guarantee fund for the purpose of guaranteeing the payment of road improvement district bonds and warrants, from monies available for road purposes. The amount in the road guaranty fund cannot be less than 5% of the total outstanding bonds. Guaranty funds are made available through resolution of the county legislative authority and pursuant to statutory regulations. The treasurer is responsible for billing the assessments against property owners, as well as for any foreclosure action and for the debt service payments and monitoring. ([RCW 36.88.220](#))

XXV. SCHOOL DISTRICTS (1969)

(Chapter 28A.315 RCW)

Purpose

To educate all children without distinction or preference on account of race, color, caste or sex. (Washington State Constitution Art. IX, Sec. 1)

Formation

The county committee on school district organization determines school district boundaries and school director districts. ([RCW 28A.315.025](#) and [28A.315.035](#)) Any school district with territory in more than one county is a joint school district. ([RCW 28A.323.010](#))

Types of districts:

- First class, with 2,000 or more student enrollment.
- Second class, with less than 2,000 enrollment. ([RCW 28A.300.065](#))

Boundary Changes

Proposal for boundary changes are processed by the county committee or school district organization. District boundary changes are submitted to the county auditor by the ESD superintendent within thirty days after the changes have been approved. ([RCW 28A.315.095](#) and [28A.315.065](#))

Governing Body

Board of directors of the school district are elected by the voters for a staggered, four-year term. All first and second-class districts have five-member boards except cities over 400,000 in a Class AA county, which has seven members. ([RCW 28A.343.300](#)) Directors are elected from director districts.

ESD superintendent prepares a map of director districts. ([RCW 28A.343.070](#)) Director district may be abolished upon petition signed by 20 percent of the registered voters to ESD superintendent, and approval by majority vote at a special election. Upon expiration of the incumbent directors, their successors are elected at large. ([RCW 28A.343.050](#))

Functions and Powers

Education; playground ([RCW 28A.335.150](#)); eminent domain ([RCW 28A.335.220](#)); instructional materials ([RCW 28A.320.230](#)); school building ([RCW 28A.335.010](#)); libraries ([RCW 28A.320.240](#)); night schools ([RCW 28A.320.510](#)); transportation ([RCW 28A.160](#)); lunchrooms ([RCW 28A.235.120](#)).

Finance

Regular property tax levy, excess levies, state appropriations, county land sales excise tax receipts, profits from school trust lands, federal funds, bonds.

Financial Administration

The treasurer of the county to which the school district belongs is the treasurer of the district. School district taxes are levied and collected in the same manner as other taxes are levied and collected. ([RCW 28A.323.100](#))

Joint School District

The treasurer of the county to which a joint school district belongs is the treasurer of such district. The proceeds of the taxes collected shall be forwarded on a monthly basis by the treasurer of each county other than the county to which such district belongs and shall be placed to the credit of said district. ([RCW 28A.323.100](#))

XXVI. SOLID WASTE COLLECTION DISTRICTS (1951)

[\(Chapter 36.58A RCW\)](#)

Purpose

To provide for the mandatory collection of solid wastes. ([RCW 36.58A.010](#))

Formation

Any county legislative authority may hold a hearing on a proposed district after an approved coordinated comprehensive solid waste management plan has been adopted. Territory within a city or town cannot be included without the consent of the legislative authority of the city or town. ([RCW 36.58A.010](#)) If the county legislative authority determines that mandatory solid waste collection is in the public interest and necessary for the preservation of public health, the utilities and transportation commission investigates whether existing garbage and refuse collection companies are able and willing to provide the service. If not, the county legislative authority may provide the service and charge and collect a reasonable fee. ([RCW 36.58A.030](#))

Boundary Change

County legislative authority may modify district after a hearing. ([RCW 36.58A.020](#))

Dissolution

County legislative authority may dissolve after a hearing. ([RCW 36.58A.020](#))

Governing Body

County legislative authority. ([RCW 36.58A.010](#))

Functions and Powers

Uncollected fees become liens on the real and personal property of persons owing them and the county may take appropriate legal action to enforce them. ([RCW 36.58A.040](#))

Finance

Charge and collect fees for garbage and refuse collection services ([RCW 36.58A.030](#)); collect fees for garbage and refuse collection companies and keep half of the amount. ([RCW 36.58A.040](#))

XXVII. TELEVISION RECEPTION IMPROVEMENT DISTRICTS (1971)

([Chapter 36.95 RCW](#))

Purpose

To construct, maintain and operate television translator stations for increasing television program distribution. ([RCW 36.95.010](#))

Formation

By petition submitted to the county legislative authority signed by more than 50 percent of registered voters residing within proposed district, considered at public meeting; upon finding the creation of proposed district in the public interest, established by resolution. ([RCW 36.95.030](#) and [36.95.050](#))

Boundaries may include any or all of any class county and any part or all of any incorporated area located in the county. ([RCW 36.95.020](#))

Dissolution

After public hearing by resolution of the county legislative authority. ([RCW 36.95.200](#))

Governing Body

Countywide District

County legislative authority becomes the district board.

Portion of County

Three to nine members, as determined by the county legislative authority when district is created, serve three-year, staggered terms. Board members are appointed by the county legislative authority. ([RCW 36.95.060](#))

Functions and Powers

Acquire, construct, operate and maintain necessary stations for retransmitting visual and aural signals intended to be received by the public, relay stations, pick-up stations or any other electrical or electronic system necessary; set excise tax rate. ([RCW 36.95.130](#))

Finance

Excise tax not exceeding \$60 per year imposed on those owning a television using the district's services ([RCW 36.95.090](#) and [36.95.100](#)); warrants and bonds ([RCW 36.95.130\(7\)](#)).

Financial Administration

The county treasurer as ex-officio treasurer of the district collects the excise tax by sending notice of payment due to persons owing the tax. All funds of the district are deposited with the county treasurer. District expenditures paid upon warrants issued by county auditor. All warrants to be paid in order of issuance. The treasurer reports monthly to the board in writing the amount in the district fund(s). ([RCW 36.95.160](#))

Excise Tax Assessment

The treasurer receives the assessment roll from the district. It consists of the names and addresses of the taxpayers who have television sets. The excise tax cannot exceed \$60 per taxpayer. (For exemptions, and exceptions see [RCW 36.95.100](#)) Assessments do not create a lien against real property.

Statements are mailed once a year and the taxpayer has 60 days from the date the statements are mailed to pay the excise tax before it is delinquent. Along with the statement, a letter is sent to explain this excise tax. On each statement, there must be a place for the taxpayer to claim an exemption from this excise tax as it applies. ([RCW 36.95.100](#))

Example:

UNDER PENALTY OF PERJURY PURSUANT TO RCW 36.95.100
I CLAIM TO BE EXEMPT FROM THE T.V. EXCISE TAX
FOR THE FOLLOWING REASON:

_____ I am presently connected to a television cable system.

_____ I do not receive at least a grade "B" contour signal transmitted by the T.V. translator system.

SIGNATURE _____

The district shall reimburse the county auditor, assessor and treasurer for the actual costs of services performed, statements, postage, etc. ([RCW 36.95.180](#)). The district is also responsible for forwarding to the treasurer any changes in ownership.

XXVIII. WATER - SEWER DISTRICTS

([Title 57 RCW](#))

Purpose

To acquire, maintain and construct, to furnish an ample water supply for all uses and to operate and regulate a sewer system, including treatment and disposal plants. ([RCW 57.08.005](#) and [57.04.020](#)); provide street lighting and to purchase and maintain fire fighting equipment. ([RCW 57.08.060](#))

Formation

(1) By petition of 10 percent of registered voters residing within the district described in said petition; (2) when a health necessity, by resolution of the county legislative authority; (3) following receipt of certified petition, public hearing and special election requiring approval by a majority of at least three - fifths of electors voting on the proposition required for the creation of the district. ([RCW 57.04.030](#) and [57.04.050](#)) The formation and all boundary changes must be approved by the county legislative authority. ([RCW 57.02.040](#) and [57.04.030](#)) Districts may include portions or all of one or more counties, cities or towns upon consent by resolution of its governing body. ([RCW 57.04.020](#)) The expense of all elections shall be paid for out of the funds of the district. ([RCW 57.04.055](#))

Annexation of Territory

Ten percent of registered voters residing in territory to be annexed, who voted at last election may file a petition with district commissioners. If not electors, owners of majority of acreage may sign petition. District commissioners shall send petition to county legislative authority, public hearing and election. ([RCW 57.24.010](#) and [57.24.020](#)) Another method is by petition of 60 percent of property owners of land in the area to be annexed filed with board of commissioners of the district, hearing, and resolution of the district commissioners and a certified copy filed with the legislative authority of the county. ([RCW 57.24.070](#) and [57.24.090](#)) There are also provisions for the withdrawal of property. ([Chapter 57.28 RCW](#))

Consolidation

Two or more districts may consolidate by petition of 10 percent of the electors in each district to their respective boards requesting an election or by resolution of the boards of the districts. ([RCW 57.32.010](#)) Approval of petition or resolution requires a majority vote in each district. ([RCW 57.32.023](#)) Districts may merge under [Chapter 57.36 RCW](#). Sewer districts are empowered to merge with irrigation districts. ([RCW 87.03.725](#))

Dissolution

District commissioners may petition for dissolution by legislative and court methods under [Chapter 36.96](#) and [53.48 RCW](#). ([RCW 57.04.090](#))

Any district may be dissolved in the same manner as provided for in [RCW 35.07.010](#) through [35.07.220](#) (Dissolution of third and fourth class municipalities), except that

the petition must be signed by 25 percent of the voters in the district. ([RCW 57.04.100](#))

If a district is free from all debts and liabilities except contractual obligations between a district and the town, summary dissolution proceeding may take place. Commissioners unanimously vote to dissolve the district and turn property and assets over to the town and town council unanimously passes an ordinance to accept them. ([RCW 57.04.110](#) and [35.92.012](#))

In counties with a population two hundred ten thousand or more, inactive districts (five consecutive years) may be dissolved under [Chapter 57.90 RCW](#).

Even though not specifically mentioned, it appears that inactive districts in any county could also be dissolved under [Chapter 36.96 RCW](#).

Governing Body

Three, five or seven commissioners as provided in [RCW 57.12.015](#) elected at large by position for six-year, staggered terms. Election held in concert with state general election in odd-numbered years. Term commences first day in January. ([RCW 57.12.030](#))

Functions and Powers

(1) To adopt a general comprehensive plan of water supply and distribution for the district ([RCW 57.16.010](#)). To acquire, construct, maintain, operate, develop and regulate a water supply and distribution system for residents in (and out of) the district ([RCW 57.08.005](#)); a district may install fire hydrants and purchase and maintain fire fighting equipment; install and operate street lights ([RCW 57.08.060](#)); power of contract and eminent domain ([RCW 57.08.005](#) and [57.08.044](#)).

(2) Adopt a comprehensive sewer system plan. ([RCW 57.16.010](#)); construct, maintain sewer and treatment plants; compel property owners to hook up. ([RCW 57.08.005](#))

Finance

A one-year excess levy not to exceed \$1.25 per \$1,000 assessed valuation submitted at formation election for preliminary expenses. ([RCW 57.04.050](#)). Excess levy ([RCW 57.20.010](#) and [84.52.052](#)). General Obligations bonds ([RCW 57.20.010](#)). Revenue bonds and revenue warrants ([RCW 57.20.018](#), [57.20.020](#) and [57.20.027](#)). Benefit assessments (local improvement districts). Service charges ([RCW 57.08.081](#)).

Financial Administration

The county treasurer is to establish and maintain a separate fund, designated as a maintenance or general fund, for all money collected for the district except that levied for general obligation bonds or assessments levied in local improvement districts or utility local improvement districts. Money is disbursed on warrants from the county auditor, issued by authority of the commissioners or upon resolution of the

commissioners authorizing transfers. ([RCW 57.20.140](#)) District commissioners are authorized and required to create special fund(s) for paying interest and principal on bonds. ([RCW 57.20.020](#))

District commissioners by resolution may request county treasurer to invest funds when available. The county treasurer may refuse to invest funds that the disbursement of which will be required during the period of investment. ([RCW 57.20.160](#))

Segregation of Special Assessment

Whenever any land against which there has been levied any special assessment by any district shall have been sold in part or subdivided, the board of commissioners of such district shall have the power to order a segregation of the assessment. If the district commissioners determine that segregation should be made, they shall by resolution order the county treasurer to make the segregation on the original assessment roll as directed in the resolution. A certified copy of the resolution shall be delivered to the county treasurer who shall proceed to make the segregation ordered upon being tendered a fee of three dollars for each tract of land for which a segregation is to be made. ([RCW 57.16.110](#) and [RCW 36.29.160](#))

XXIX.WEED DISTRICTS AND INTERCOUNTY WEED DISTRICTS (1929)

([Chapters 17.04](#) and [17.06 RCW](#))

Purpose

To control, prevent and exterminate weeds found detrimental to crops, fruit, trees, shrubs, foliage or other agricultural plants or produce. ([RCW 17.04.010](#))

Formation

When a petition of owners of more than fifty percent of the acreage is filed with the county legislative authority, a hearing is held. District established by resolution of the board. ([RCW 17.04.030](#) and [17.04.050](#))

An intercounty weed control district including all or any part of two or more counties, may be created by joint actions of the county legislative authority. ([RCW 17.06.020](#))

Dissolution

In counties with population two hundred ten thousand or more, an inactive district may be dissolved under [Chapter 57.90 RCW](#). In any county, an inactive district may be dissolved under [Chapter 36.96 RCW](#).

Governing Body

No person shall be eligible to hold the office of director unless they are a qualified elector, resident, and landowner. Three directors elected by landowning-qualified voters at a special meeting of landowners called by the county legislative authority; three-year terms beginning first Monday in March. ([RCW 17.04.070](#))

Functions and Powers

Directors, inspectors and agents have the right to go onto any land in district. ([RCW 17.04.280](#)) Board of directors establishes regulations for destroying, preventing and exterminating weeds. ([RCW 17.04.150](#)) If landowner fails to comply, inspector can carry out weed extermination and charge the landowners. ([RCW 17.04.200](#) and [17.04.160](#))

Any city or town contiguous to or surrounded by a weed district, must provide for the destruction and prevention of the weeds specified in the petition which are within its boundaries in the same manner and to the same extent as the district. ([RCW 17.04.160](#))

Finance

Benefit assessment ([RCW 17.04.240](#) and [17.04.245](#)). Expense may be charged against certain lands for which special services were rendered. All applicable statutory regulations must be followed for these charges ([RCW 17.04.210](#)).

Financial Administration

The county treasurer is ex-officio treasurer of the district. In an intercounty district, the county treasurer of the county with the largest acreage in the district serves as district treasurer. ([RCW 17.06.060](#), [17.06.070](#), and [17.04.250](#)) Expenses incurred by weed inspector in controlling weeds on a parcel of land is to be charged as a tax on that land and county treasurer enters and collects it as a tax. Lien of such tax subordinate to interests of any mortgage. ([RCW 17.04.220](#))

NOXIOUS WEED CONTROL BOARDS ([Chapter 17.10 RCW](#))

Assessments, Appropriations, Indian Reservation Lands

The activated weed control boards of each county annually submit a budget to the county legislative authority for the operating costs of the weed program in the county for the ensuing fiscal year. The county legislative authority may levy an assessment against the land for this purpose or appropriate money from the county general fund. ([RCW 17.04.240](#))

Treasurer's Administrative Fee

The administrative fee as authorized by [RCW 36.29.180](#) for weed districts may be collected by the county treasurer..

XXX. COLLECTION OF ACCOUNTS WATER, SEWER AND ROAD IMPROVEMENT DISTRICTS

Water, sewer and road improvement districts are administered under the same basic statute even though each type of district operates under different chapters in the Revised Code of Washington (RCW). For reference, these are as follows: (1) water district (LID and ULID) ([Chapter 57.16 RCW](#)); (2) sewer district (ULID) and (3) road improvement district (RID and URID) ([Chapter 36.83 RCW](#)).

Collection of Accounts

The finalized assessment roll is received from the district along with copies of the resolution showing the creation of the local improvement district or the utility local improvement district. The assessment roll shows the name, address, legal description of the property assessed and the amount that each parcel is assessed. The roll should be checked to make sure that the figures provided balance with the total given in the certification. The resolution also supplies the treasurer with the number of years that the assessment is to run and the interest and penalty rate that is to be charged.

By whatever method the county may use to keep track of real estate ownership, a record is created for the purpose of preparing annual billing statements and facilitating future changes of address or ownership. The assessment roll or some other permanent record is used for recording payments received each year along with the date processed and the number of the receipt upon which payment is made.

A legal notice must be prepared for publication in a local newspaper pursuant to statutes provided requiring such publication. ([RCW 35.49.010](#)) In addition, a letter explaining the terms of the collection of the assessment is prepared and mailed, along with a copy of the legal notice and the initial statement. The taxpayer has 30 days from the date of the first publication of the notice to pay all or a portion of the assessment without interest, penalties or costs.

One year from the date of publication, an installment and interest become due. Each installment becomes delinquent 30 days after the due date. Approximately one or two months before the payment is due each year, an itemized statement is mailed to the most current taxpayer showing the amount of installments, interest and penalties (if any) that are due. (For interest and penalty assessments, refer to Adopting Resolution.) ([RCW 35.49.020](#))

Following the delinquency date, a list of unpaid assessments should be mailed to the district.

Foreclosures

When an assessment is two or more years delinquent, the district or the county legislative authority shall foreclose on the assessment. ([RCW 35.50.030](#) and [36.94.220](#)) Some districts handle the legal notices and publication of the foreclosure action.

When an assessment is foreclosed, the former owner has a redemption period of two years. ([RCW 35.50.270](#)) If the original property owner redeems his/her property prior to the two-year redemption period, a Certificate of Purchase Release is recorded in the County Auditor's Office. (See Exhibit 1)

A Certificate of Purchase is given to the purchaser of any property at a RID or LID foreclosure sale and recorded in the County Auditor's Office. It gives them proof of purchase of the property and lets them know that two years from the date of this document they can expect to receive a deed if the property owner does not redeem. (See Exhibit 2)

Once the two years has passed, the treasurer gives the purchaser at the sale a tax deed. ([RCW 84.64.080](#))

Exhibit 1- Sample:

CERTIFICATE OF PURCHASE RELEASE

LEGAL DESCRIPTION: _____

PARCEL NUMBER: _____

I hereby certify that the above-described property has this day been redeemed prior to the two (2) year redemption period, and hereby release our certificate of purchase.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this _____ day of _____, 20 .

_____ County Treasurer

By _____ Deputy

Exhibit 2 – Sample

CERTIFICATE OF PURCHASE

No. _____

I, _____, Treasurer of _____ County, State of Washington, do hereby certify that under and by virtue of judgment and decree of foreclosure and sale made and entered on the _____ day of _____, 200 , in that certain proceeding in the Superior Court of the State of Washington for _____ County, entitled: "Rid Assessment _____ for the foreclosure of delinquent Road Improvement District Assessments", Case No.# _____, directing me as Treasurer of _____ County, for and in behalf of _____ to enforce said judgment and decree by selling, in the manner provided by law, certain lots and parcels of land described in said judgment and decree, and hereinafter in this Certificate described, I proceeded on the _____ day of _____, 200 , at the hour of 9:00 o'clock in the forenoon of said day to sell and did then and there sell, said property in the manner provided by law and in accordance with said judgment and decree.

That at said sale I sold to and _____ became the purchaser of the following described property, to wit:

Said property is shown and described in the assessment roll of _____ County in Road Improvement District No. _____ created by and as provided for the specified in Resolution No. _____. Upon said roll, _____ or more installments of said assessment were delinquent. The name of the owner of said property as shown on said assessment roll is _____. At said sale said property was sold for the sum of _____ (\$ _____).

And I do further certify that at the end of two years from date of said sale of said property, unless redemption be made thereon, said purchaser, or his/its successors or assigns, will be entitled to a deed to the above described property.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of _____, 200 .

County Treasurer

By: _____
Deputy