## Chapter 85.32 RCW DRAINAGE DISTRICT REVENUE ACT OF 1961

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RCW 85.32.010 Declaration of necessity and purpose. The maintenance of drainage districts is essential to the economy of the state. The influx of population and changes in land use since many such districts were formed, has made obsolete and unjust the method used under existing law to provide funds for the operation of such districts and for the maintenance and expansion of its drainage systems. Also, in many instances, properties lying outside of the territorial limits of such districts, have been and are being developed in such a manner that waters therefrom, through artificial rather than natural processes, are accumulated and discharged for outlet upon lands within such districts, and the facilities of such district are used without charge to furnish service and benefit to such lands. To furnish remedy for such situations where they are found to exist the state declares that it has an interest therein and this chapter is passed. [1961 c 131 s 2.]

RCW 85.32.020 Definitions. As used in this chapter: "District" means a regularly formed and established drainage district under the provisions of this title.

"Board" means the board of commissioners of a regularly formed and established drainage district under the provisions of this title. [1961 c 131 s 3.]

RCW 85.32.030 Powers of board in general. The board may: (1) Make initial determination that the district's facilities furnish benefit to improvements upon land as well as land alone within the district in protecting against and furnishing runoff for surface and/or flood waters; (2) make initial determination that lands and improvements thereon outside of the territorial limits of the district are receiving a service from the facilities of the district, and are benefited thereby in that waters from such lands through ditches, drains, or other artificial methods, other than by natural flow or seepage, are so cast as to have outlet through the district's facilities; (3) determine that properties so found to be served should pay a just proportion of the operational and maintenance costs of the district; (4) in connection with so finding, cause a roll of property thus served and benefited by the district's facilities to be prepared and filed with it, and give notice of a hearing thereon as provided in this chapter; (5) hold public hearings to determine the ultimate facts and approve an ultimate roll of properties served and benefited by the facilities of the district and valuations thereof to serve as a basis against which annual dollar rate levy may be assessed for continuous benefits furnished such properties; make revision thereof as the facts warrant from time to time; provide for the levying of such dollar rate levy; and make return of such roll finally adopted by certifying and filing a copy thereof with the auditor, assessor and treasurer of the county wherein the properties involved are located. [1973 1st ex.s. c 195 s 120; 1961 c 131 s 4.]

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.040 Initial determination—Roll—Resolution, contents. In the initial instance, when the board of any district, desires to use the method and procedure provided in this chapter, and in order that uniformity may be had, it may cause a roll of all properties within the district claimed to be benefited by its drainage system, and in addition or as a part thereof, a roll of all properties outside of the territorial limits of said district claimed to be served and benefited by the drainage systems of said district, to be prepared and filed with it. Thereupon, the board shall by resolution declare:

- (1) That it has made initial determination that the district's facilities are furnishing and will furnish service and benefit to the properties, including improvements thereon, described in such roll;
- (2) That such roll has been filed with it and will remain so filed and open to inspection by any party interested therein at all reasonable times;
- (3) That a public hearing will be held by the board at a time and place stated to give consideration to the facts and make ultimate determination of the same and to said roll;

- (4) That when said roll is finally adopted, annual dollar rate levies will be made by the district against said properties based upon the valuation thereof as shown on said roll when ultimately adopted to raise money based on benefit and service for the continuous operation and maintenance of said district;
- (5) That at the time of hearing, it will hear all objections filed and will review, adopt, modify, or revise said roll consistent with existing facts to the end that property receiving service and benefit from the facilities of the district shall pay justly and equitably therefor in proportion to benefit received and;
- (6) That upon said hearing or adjournments thereof, the board will determine the ultimate facts concerning service and benefit received by all properties ultimately contained in said roll and as to such properties it will adopt the roll in final form and proceed as in this chapter provided. [1973 1st ex.s. c 195 s 121; 1961 c 131 s 5.]

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.050 Contents of roll—Assessed, equalized value prima facie correct—Separate levies for prior indebtedness—Adjustment of The roll of properties referred to in this chapter shall contain (1) a description of all properties and improvements thereon, with the name of the owner or the reputed owner thereof and his or her address as shown on the tax rolls of the assessor or treasurer of the county wherein the property is located, and (2) the determined value of such land and improvements thereon as last assessed and equalized by the taxing agencies of such county. Such assessed and equalized values shall be deemed prima facie as a just, fair, and correct base of value for consideration by the board in its determination ultimately of the just and correct base of value in each instance against which annual dollar rates shall be levied by the district for the operation of the district and the expansion and maintenance of its facilities.

If property outside of the territorial limits of the district are upon the roll as adopted ultimately, and the district has prior indebtedness existing, the board shall set up separate dollar rate levies for the retirement thereof until it is extinguished, which levies shall be applied solely against the properties within the territorial limits of the district. Adjustments of the roll shall be made before final adoption in such a manner that the money raised through annual dollar rate levies for maintenance, expansion, and operational costs of the district in no instance shall exceed the value of the service rendered or to be rendered and the benefit received and to be received by the property involved. [2013 c 23 s 445; 1973 1st ex.s. c 195 s 122; 1961 c 131 s 6.]

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.060 Notice of hearing—Contents. When the board causes a property roll to be filed with it and a hearing to be held thereon as provided in this chapter, it shall give notice of the hearing in the following manner:

The notice shall be published at least three times in consecutive issues in a weekly newspaper, or once a week for three consecutive weeks in a daily newspaper having general circulation in the area involved. The last publication shall be more than fifteen days prior to date of hearing. The board also shall cause a copy of the notice to be mailed in regular course of the federal mail at least thirty days prior to the date of the hearing to the owner or reputed owner of the property at his or her address, all as shown on the tax rolls or records of the county taxing agencies of the county wherein the property is situated, such notice being deemed adequate and sufficient. The sworn affidavit of the one doing such mailing shall be deemed conclusive of the fact that the notice was mailed.

The notice shall state the following:

- (1) That the board has tentatively determined that the property of the owner or reputed owner named is receiving and will receive service and benefit from the facilities of the district;
- (2) That the board has caused a tentative roll of the properties with any improvements thereon which are receiving and will receive service and benefit to be filed with it; and that the roll shows a base of valuation thereon for the properties against which annual dollar rates will be levied and collected in the same manner as general taxes to pay the fair value of the benefit and service received and to be received by the property through use of the facilities of the district, and to pay the annual cost of operation, development, and maintenance of the district and its facilities;
- (3) That on a date, time, and place stated, the board will give consideration to the facts and the roll, will hear all objections filed, will review the roll and alter, modify, or change the same consistent with facts established and with equity and fair dealing concerning the properties involved to the end that just levies will be made for service and benefits received and to be received against each property for the purposes mentioned; and at the hearing or continuance thereof, it will adopt the roll in final form and certify and file a copy thereof with the assessor and treasurer of the county wherein the property is located; and will cause annual millage to be levied against such established valuations for the purposes stated;
- (4) That all persons desiring to object to the proceedings, to the proposed base valuations, or to any other thing or matter in connection with the proceedings, must file written objections with the board stating clearly the basis of the objection before the time of the hearing, or all objections will be deemed waived. [2013 c 23 s 446; 1985 c 469 s 84; 1973 1st ex.s. c 195 s 123; 1961 c 131 s 7.1

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.070 Written objections—Filing—Grounds—Waiver. Any person, owner or reputed owner having any interest in any property against which the board seeks to make a service and benefit charge under this chapter, may object thereto. All such objections must be in writing and filed with the board before the hearing is commenced upon the roll containing such properties and must state clearly the grounds of such objection. Objections not made within this time and in this manner shall be deemed conclusively to have been waived. [1961 c 131 s 8.]

- RCW 85.32.080 Additional roll due to omitted property or changed conditions. The board shall from time to time examine the properties within and without said district, and if it finds tentatively that property, including improvements thereon, has been omitted from the existing roll, or conditions have changed so that there are new properties or additional properties receiving benefit and service from the facilities of the district without charge, it shall cause from time to time an additional roll of such property to be filed with it and shall proceed in the same manner as provided in this chapter where the board causes property roll to be filed with it. [1961 c 131 s 9.]
- RCW 85.32.090 Certification and filing of roll—Additional, supplemental roll supplements original. When any roll or additional or supplemental roll is adopted by the board, a copy thereof shall be certified to and filed with the auditor, the assessor and the treasurer of the county wherein the property contained on said roll is situated. Where the roll is a supplemental or additional roll, it shall supplement the original roll. [1961 c 131 s 10.]
- RCW 85.32.100 Reexamination of properties—Supplemental roll— Certification and filing. The board may at any time reexamine the properties on any roll, and upon request of an owner shall do so, and if it is found that the condition of such property or properties has changed so that justly such property should be eliminated from any rolls on file, or the base against which dollar rate is levied should be lowered, it shall so determine and make a supplemental roll with reference to such property or properties. When adopted by it, the board shall certify and file a copy thereof with the auditor, assessor and treasurer of the county wherein the property is situated, and such officer shall alter and change the existing rolls accordingly. [1973 1st ex.s. c 195 s 124; 1961 c 131 s 11.]

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.110 Roll is base for benefits against which levy made. The roll certified to the county officers as in this chapter provided, and any modification thereof as provided, shall serve as the base of benefits as to land, buildings and improvements furnished service and benefit by the systems of the district against which valuations dollar rates shall be levied and collected in the same manner as general taxes from time to time for the continuing functioning of the district and its systems. The dollar rate shall be levied in the manner required by law for dollar rate levies by drainage districts. [1973 1st ex.s. c 195 s 125; 1961 c 131 s 12.]

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.120 Levy for outstanding indebtedness. If any property outside of the territorial limits of the district is placed upon a roll as finally adopted, and at the time such property becomes subject to charge for service and benefit from the district's system, there is an existing outstanding indebtedness owing by the district, the board shall make a separate estimate of the revenue required to be raised to pay or apply upon such indebtedness until it is extinguished, and it shall proceed and certify the same as hereinabove provided, and no dollar rate for raising revenue to extinguish such indebtedness shall be included in the levies made against any properties lying outside of the territorial limits of said district.

When thus levied, the amount of assessment produced thereby shall be added by the general taxing authorities to the general taxes against said lands and collected therewith as a part thereof. If unpaid, any delinquencies in such assessments shall bear interest at the same rate and in the same manner as general taxes and they shall be included in and be made a part of any general tax foreclosure proceedings according to the provisions of law with relation to such foreclosures. As assessment collections are made, the county treasurer shall credit same to the funds of such district. [1973 1st ex.s. c 195 s 126; 1961 c 131 s 13.]

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.130 Emergency warrants in excess of estimates. In the case of an emergency or disaster not in contemplation at the time of making the annual estimate of costs and declared to be such by resolution of the board, the board may incur additional obligations and issue valid warrants therefor in excess of such estimate in the manner provided by law for issuance of warrants by drainage districts and the servicing thereof, and all such warrants so issued shall be valid as shown upon the then current roll of said district filed with the county auditor. [1961 c 131 s 14.]

RCW 85.32.140 Chapter exclusive method—Concurrent use of other method to extinguish prior indebtedness—Special assessment bonds. Any district choosing to operate under this chapter shall not use the processes provided for raising revenue under any other law: PROVIDED, That if for any reason it is deemed more just and advisable by the board, any such other method or process for raising revenue as provided by law may be used concurrently against properties solely within the territorial limits of the district for the sole purpose of extinguishing indebtedness incurred before the district adopts the procedure of this chapter, in which event no funds raised under this chapter shall be used to pay such prior indebtedness. However, when a drainage district issues special assessment bonds or notes after June 1, 1986, the process of raising revenue related to the bonds or notes shall be as specified in chapter 85.38 RCW. [1986 c 278 s 39; 1961 c 131 s 15.1

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

RCW 85.32.150 Owners of extraterritorial lands on roll are electors and may be commissioners—Corporations. Whenever lands, or lands with improvements thereon, lying outside of the existing

territorial limits of such district are ultimately placed upon the assessment roll of such district in the manner provided by this chapter so that such lands are subject to maintenance benefits as provided, the owner of such land shall be deemed to be an elector within such district, and shall have the same right to participate in all district affairs and to vote upon all matters submitted to the electors of said district, including that of electing or becoming commissioners for the district, all in the manner provided for voting and elections under existing law pertaining to drainage districts. If such owner is a corporation, one of its duly constituted officers shall be deemed to have the right as an elector to vote on behalf of such corporation. [1961 c 131 s 16.]

RCW 85.32.160 Roll proceedings are conclusive—Injunction upon limited grounds. Whenever any roll shall have been adopted by the board, the regularity, validity and correctness of the proceedings relating thereto shall be conclusive upon all parties and cannot in any manner be contested or questioned in any proceeding whatsoever by any person not filing written objections to such roll as provided in RCW 85.18.050 and appealing from the action of the board in confirming such roll in the manner and within the time in this chapter provided. No proceeding of any kind, except proceedings had through the process of appeal as in this chapter provided, shall be commenced or prosecuted or may be maintained for the purpose of defeating or contesting any assessment or charge made through levies under this chapter, or the sale of any property to pay such charges: PROVIDED, That a suit in injunction may be brought to prevent collection of charges or assessments or sale of property thereunder upon the following grounds and no other: (1) That the property charged or about to be sold does not appear upon the district roll filed with the county auditor, or (2) the charge or assessment has been paid. c 131 s 17.]

RCW 85.32.170 Judicial review—Petition to superior court. The decision of the board upon any objection made within the time and in the manner prescribed in this chapter may be reviewed by the superior court of the county wherein the property in question is located. Any person aggrieved must file his or her petition for writ of review with the clerk of the superior court wherein the property is located within ten days after the roll affecting such aggrieved party was adopted by resolution, and he or she shall serve a copy thereof upon the board. The petition shall describe the property in question, set forth the written objections which were made to the decision, give the date of filing of such objections, and shall be signed by such party or someone in his or her behalf. The court shall forthwith grant such petition if correct as to form and filed in accordance with this section. [2013 c 23 s 447; 1961 c 131 s 18.]

RCW 85.32.180 Judicial review—Filing of transcript, objections, resolution—Filing fees—No bond required—Notice of hearing and trial. Within ten days after the filing of such petition for review, the board, unless the court shall grant additional time, shall file with the clerk of such court its certified transcript containing such

portion of the roll as is subject to review, any written objections thereto filed with the board by the petitioner before such roll was adopted, and a copy of the resolution adopting the roll. The filing fee shall be a cost recoverable by petitioner against the district.

The clerk of the court shall charge the same filing fees for petitions for review as in other civil actions. The appellant need not file any bond to cause review to be had by the superior court. The court shall, on motion of either party to the cause, with notice to the other party, set the same for hearing and trial without jury at the earliest time available. [1961 c 131 s 19.]

RCW 85.32.190 Judicial review—Scope of trial. At the trial the court shall determine whether the board has acted within its discretion and has correctly construed and applied the law. If it finds that it has, the findings and decision of the board shall be affirmed; otherwise it shall be reversed or modified. The judgment of the court may change, confirm, correct, or modify the values of the property in question as shown upon the roll, and a certified copy thereof shall be filed with the county auditor, who shall change, modify or correct as and if required. [1961 c 131 s 20.]

RCW 85.32.200 Appellate review. Appellate review may be sought as in other civil cases: PROVIDED, That such review must be sought within fifteen days after the date of entry of the judgment of the superior court. The supreme court or the court of appeals on such review may change, confirm, correct or modify the values of the property in question as shown upon the roll. A certified copy of any judgment of the supreme court or the court of appeals shall be filed with the county auditor having custody of such roll, who shall thereupon change, modify, or correct such roll in accordance with such decision, if required. [1988 c 202 s 84; 1971 c 81 s 169; 1961 c 131 s 21.1

Severability—1988 c 202: See note following RCW 2.24.050.

RCW 85.32.210 Levies are for continuous benefits. The dollar rate levy returns collected from time to time under this chapter are solely assessments for benefits received continuously by the benefited properties, calculated in the manner specified in this chapter as a just and equitable way for all benefited property to share the expense of such required service. [1973 1st ex.s. c 195 s 127; 1961 c 131 s 22.1

Severability—Effective dates and termination dates—Construction -1973 1st ex.s. c 195: See notes following RCW 84.52.043.

RCW 85.32.220 Annual estimate of costs. The board of any drainage district proceeding under this chapter shall, on or before the first day of November of each year, make an estimate of the costs reasonably anticipated to be required. [1961 c 131 s 23.]

RCW 85.32.900 Powers and duties of chapter are supplemental. The rights, powers and duties granted and imposed by this chapter are supplemental and in addition to any existing rights, powers and duties of drainage districts established under this title. [1961 c 131 s 24.]