tions 57.16.010 to 57.16.040, inclusive, R.C.W., but this proviso shall not apply where property is located in water districts maintaining a fire department when said property lies within the boundaries of any fire protection district created under sections 52.04.010 to 52.04.160, inclusive, R.C.W. The taxes shall be certified to the proper county official for the collection as other general taxes, and the proceeds shall be placed in a separate fund to be known as the "Water District Fund" and paid out on warrants issued for the specified purposes.

Passed the House January 26, 1951.
Passed the Senate March 5, 1951.
Approved by the Governor March 13, 1951.

CHAPTER 63.
[H.B. 66.]

ASSESSMENTS -- DIKING, DRAINAGE AND SEWERAGE IMPROVEMENT DISTRICTS.

An Act relating to diking, drainage and sewerage improvement districts; providing for hearings upon the determination or redetermination of special benefits upon appraisal; providing for the correction of obvious errors in maintenance assessments; providing for segregation of assessments for collection by the county treasurer; amending sections 85.16.060 and 85.16.200, R.C.W., and adding two new sections to chapter 85.16, R.C.W.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 85.16.060, R.C.W., as derived from section 4, chapter 26, Laws of 1949, is amended to read as follows:

At any time and from time to time, after completion of the original construction of any such district’s
system of improvements or after the completion of any alteration, reduction, enlargement, addition to, or other improvement of the system not constituting maintenance, as herein defined, the board may upon their own initiative, or upon petition filed by at least ten per cent of the total number of owners of property within the district subject to assessments for maintenance, as shown by the latest assessment roll of the district shall, fix a date for and hold a hearing at the county seat for the purpose of determining or redetermining the special benefits accruing from the maintenance of the district’s system of improvements to all property benefited thereby.


SEC. 2. Section 85.16.200, R.C.W., as derived from section 15, chapter 26, Laws of 1949, is amended to read as follows:

Whenever, after the determination of special benefits accruing from the maintenance of the district’s system of improvements, it appears to the board from a petition filed by the affected property owner or owners or otherwise, that by reason of permanent improvements or additions made, removed, abandoned or destroyed by fire or other casualty, or of other changes in the character or condition of the property, the benefits theretofore determined in respect to any one or more pieces or parcels of property are no longer fair, just and equitable, then the board shall appoint three appraisers who shall qualify as in 85.08.360 hereof. Said appraisers shall proceed immediately to carefully examine the pieces or parcels of property as to which since the last determination of special benefits thereto there have been permanent improvements or additions made, removed, abandoned or destroyed by fire or other casualty or other changes in the character or condition of the property. Said appraisers shall file their sworn report with the
board setting forth the special benefits determined by them as accruing to each piece and parcel of property examined by them not less than ten days prior to the date of hearing. The board shall hold a hearing thereon at the county seat at the time of equalization of the real property assessment and shall give notice thereof as provided in 85.16.070.

[R.C.W. 85.08.360 is R.R.S. 4430.]

SEC. 3. There is hereby added to chapter 85.16 a new section to read as follows:

Whenever any payer of a diking, drainage, or sewerage improvement district maintenance assessment believes that, through obvious error in name, number, description, amount of benefit valuation, double assessment, or extension, or other obvious error, property on which he has paid an assessment has been erroneously assessed, he may pay such assessment under protest. If, within thirty days after such payment under protest, he files with the board a written verified petition setting out his name, address and legal description of the property, the nature of the obvious error alleged to have been made, and the date and amount of any assessment paid thereon, the board shall cause such claim to be investigated. If upon investigation any assessment is found to be erroneous through obvious error, the board shall order such assessment to be corrected if no bond or long-term warrant issue is affected. Where correction is ordered of an erroneous assessment already collected, the auditor, upon receipt of a certified copy of the board's order of correction, shall refund to the person paying the assessment the difference between the correct assessment and the erroneous assessment, plus legal interest on such difference from date of payment, by a warrant drawn on the maintenance fund of the district.
Sec. 4. There is hereby added to chapter 85.16 a new section to read as follows:

When any person applies to the county treasurer to pay the diking, drainage or sewerage improvement district assessments upon a portion of a lot, tract or parcel upon which special benefits have been confirmed, the county treasurer shall refer such matter to the county engineer for investigation. The county engineer shall apportion the total benefits found as to such lot, tract or parcel between the portions thereof in such manner as may be fair, just and equitable taking into account all factors, situations and conditions which may be lawfully taken into consideration in determining such special benefits. Unless the several owners interested in said lot, tract or parcel assent to the apportionment so made, the county engineer shall give notice of the apportionment by mail to them, if known. Upon assent of the interested owners or after the expiration of five days from the date of notice without the filing of a written protest to the apportionment, the county engineer shall certify in writing the apportioned benefit valuations to the county treasurer. The county treasurer, upon receipt of such certification, shall accept payment and issue receipt on the certified apportionment. If a written protest to such apportionment is filed with the county treasurer, the matter shall be heard by the county commissioners at their next regular session for final apportionment and the county treasurer shall accept and receipt for such assessments as determined and ordered by the county commissioners.

Passed the House February 2, 1951.
Passed the Senate March 5, 1951.
Approved by the Governor March 13, 1951.