

	COLUMBIA IRRIGATION DISTRICT Policy 3.4 "Assessment, Acreage Changes and Refunds"				APPROVED: <u>Jerry Sleater</u> President Board of Directors
	Effective Date: 6 June 2006 Revision: No. 1				DATE: <u>6 June 2006</u>
<i>Revised</i> Date: <u>8-21-2020</u> Initial: <u>VS</u>	<i>Revised</i> Date: _____ Initial: _____	<i>Revised</i> Date: _____ Initial: _____	<i>Revised</i> Date: _____ Initial: _____	<i>Revised</i> Date: _____ Initial: _____	<i>Revised</i> Date: _____ Initial: _____

A. Purpose

The District has always and currently does rely on Benton County, most notably the County Assessor's Office, for acreage records (segregations, consolidations, and boundary line adjustments, ect.) as well as legal ownership, legal descriptions, and site addresses. Upon receiving these reports, District records are updated to reflect the changes reported by the Assessor to levy assessments on lands within the District.

It has become evident, that over time, not all acreage changes to property within the District have been reported to the District. To keep records congruent with the Assessor's office the District updates its records to reflect changes received from the Assessor's monthly excise report.

B. Policy

The District will continue to rely on the Assessor's office for parcel and acreage records unless there are substantiated facts to the contrary. The information obtained will be applied to:

1. **Assessments:** Lands within the District are assessed annual fee for operation and maintenance of District facilities and infrastructure based upon current land classification status. This Policy outlines the equitable process for said assessment.
2. **Acreage Changes:** Upon the request of an individual ratepayer, the District will acquire the parcel records from the Assessor's Office for the requested parcel. District records will be updated to that of the Assessor. When necessary, the current year assessment will be adjusted accordingly.
3. **Refunds:** If a ratepayer shows that the District received acreage change information at an earlier date, and failed to make the change, the Board will consider an adjustment of the assessments for that parcel from the time of the original report, not to exceed three years. Any refund of LID assessments will be from and billed to the current year LID account, not from the general operating account.

C. Definitions

Assessments - The annual fee set by the Board of Directors for parcels of land within the boundary of the District.

Current - Assessments are considered current if paid in full or a half-payment is paid on or before April 30th.

Delinquent – Assessments are considered delinquent if paid after April 30th of current year.

Surplus – Unforeseen expenses such as canal breaks and to also fund canal lining projects.

Irrigable – Land within the District boundaries that is eligible to receive irrigation water.

D. References

1. RCW 87.03.240 Assessments, How and When Made – Assessment Roll
2. RCW 87.03.250 Assessment Roll to be Filed – Notice of Equalization
3. RCW 87.03.255 Equalization of Assessments
4. RCW 87.03.260 Levies, Amount – Special Funds – Failure to make Levy, Procedure
5. RCW 87.03.265 Lien of Assessment
6. RCW 87.03.270 Assessments, When Delinquent – Assessment Book, Purpose – Statement of Assessments Due – Collection – Additional Fee for Delinquency
7. RCW 87.03.271 Lien for Delinquent Assessment to Include Costs and Interest
8. RCW 87.06 Delinquent Assessments
4. Previous District Policies “assessments” and “Acreage Change/Assessment Refund”