



1 (3) A more flexible type of financing mechanism known as a  
2 community facilities district should be available to counties, cities,  
3 and towns so that needed community facilities and local, subregional,  
4 and regional infrastructure can be provided; and

5 (4) This chapter is intended to facilitate voluntary landowner  
6 financing of community facilities and local, subregional, and regional  
7 infrastructure by authorizing the creation of community facilities  
8 districts, while creating jobs and facilitating economic development.

9 (5) It is in the interest of the people of the state of Washington  
10 to authorize the establishment of community facility districts as  
11 independently governed, special purpose districts, vested with the  
12 corporate authority included under Article VII, section 9 of the state  
13 Constitution to make local improvements in accordance with this chapter  
14 and to carry out the purposes specifically authorized under this  
15 chapter.

16 NEW SECTION. **Sec. 102.** The definitions in this section apply  
17 throughout this chapter unless the context clearly requires otherwise.

18 (1) "Board of supervisors" or "board" means the governing body of  
19 a community facilities district.

20 (2) "Community facilities district" or "district" means a district  
21 created under this chapter.

22 (3) "Facility" or "facilities" means the local improvements  
23 included under section 501 of this act.

24 (4) "Legislative authority" means the governing body of a county,  
25 city, or town to which a petition or amended petition is submitted,  
26 where the proposed or existing community facilities district is  
27 located.

28 (5) "Petition" means a request, meeting the requirements of section  
29 201 of this act, made by landowners to form a community facilities  
30 district and to voluntarily submit their land to the assessments, fees,  
31 and charges authorized under this chapter and includes an amended  
32 petition meeting the requirements of section 201(3) of this act.

33 (6) "Special assessment" means an assessment imposed in accordance  
34 with the requirements of this chapter.

35 **PART II**



1 owner or reputed owner of each lot, tract, parcel of land, or other  
2 property as shown on the tax rolls of the county assessor; and (iv) the  
3 special assessment proposed to be imposed on each lot, tract, parcel of  
4 land, or other property.

5 (2) The petition must be filed with the auditor of each county in  
6 which property included within the proposed district is located. The  
7 auditor for the county in which the largest geographic portion of the  
8 proposed district is located must be the lead auditor for the purposes  
9 of this section. Within ten days of the lead auditor's receipt of the  
10 petition, the lead auditor must confirm that the petition has been  
11 validly executed by one hundred percent of all owners of the property  
12 located within the proposed district, including confirmation by the  
13 auditors of all other counties with whom the petition was filed.  
14 Within ten days of the lead auditor's finding that the petition either  
15 does or does not contain the required signatures, the lead auditor must  
16 either (a) transmit the petition, together with a certificate of  
17 sufficiency attached thereto, to each legislative authority petitioned  
18 for formation of the district; or (b) return the petition to the  
19 petitioners with a list of property owners who must sign the petition  
20 in order to comply with this section. There are no restrictions on the  
21 number of petitions that may be submitted by one or more property  
22 owners.

23 (3) A petition may be amended for any reason if the amendment is  
24 signed by one hundred percent of the owners of property located within  
25 the district proposed in the amended petition.

26 NEW SECTION. **Sec. 202.** A public hearing on the petition must be  
27 held by the legislative authority of each jurisdiction included within  
28 the boundaries of the proposed district, not less than thirty, but not  
29 more than forty-five days, from the date that the lead county auditor  
30 issues the certificate of sufficiency required under section 201 of  
31 this act.

32 NEW SECTION. **Sec. 203.** Notice of all public hearings must include  
33 a description of the proposal, be mailed to all petitioners, and must  
34 be published once a week for three consecutive weeks in the official  
35 paper of the applicable county, city, or town prior to the date set for  
36 the hearing. The notice must be posted for not less than fifteen days

1 prior to the date of the hearing in each of three public places within  
2 the boundaries of the proposed district. Each notice must contain the  
3 time, date, and place of the public hearing.

4 NEW SECTION. **Sec. 204.** At the time and place of the public  
5 hearing, the legislative authority must consider the petition. The  
6 legislative authority must receive any evidence it deems material that  
7 supports or opposes the formation of the district, including the  
8 inclusion or exclusion of land. Unless an amended petition satisfying  
9 the requirements of section 201 of this act is approved in accordance  
10 with the requirements of this chapter, no land outside the boundaries  
11 described in the petition may be included within the proposed district.  
12 With the exception of the authority of any court hearing an appeal made  
13 in accordance with the requirements of this chapter, no land inside the  
14 boundaries of an approved petition may be removed from the district  
15 unless an amended petition satisfying the requirements of section 201  
16 of this act is approved in accordance with the requirements of this  
17 chapter.

18 NEW SECTION. **Sec. 205.** (1) The legislative authority may act on  
19 the petition to form a community facilities district at the public  
20 hearing held under section 204 of this act and in no event may the  
21 legislative authority's decision be issued later than thirty days after  
22 the day of the public hearing. The legislative authority must approve  
23 the petition by resolution or ordinance if the legislative authority  
24 determines, in its sole discretion, that the petitioners will benefit  
25 from the proposed district and that the formation of the district will  
26 be in the best interest of the county, city or town, as applicable, and  
27 that formation of the district is consistent with the requirements of  
28 Washington's growth management act.

29 (2) A community facilities district may not be formed unless the  
30 legislative authority of each jurisdiction included within the  
31 boundaries of the proposed district makes the finding required under  
32 subsection (1) of this section with respect to the property included  
33 within that jurisdiction's boundaries and with respect to the interest  
34 of the jurisdiction.

35 (3) Two or more legislative authorities may adopt a joint  
36 resolution approving a petition.

1 (4) All resolutions approving a petition must conform to the terms  
2 and conditions contained in the petition, including the maximum amounts  
3 of special assessments, fees, and/or charges set forth in the petition,  
4 and must designate the name and number of the community facilities  
5 district being formed.

6 NEW SECTION. **Sec. 206.** (1) Any person who objects to formation of  
7 the district may appeal the final decision of a legislative authority  
8 to approve a petition for formation of a community facilities district  
9 by filing an appeal with the superior court of the county in which any  
10 part of the district is located within fifteen days of the legislative  
11 authority's decision.

12 (2) If no appeal is filed within fifteen days of a legislative  
13 authority's approval of the petition, the legislative authority's  
14 decision is deemed valid, complete, and final, and neither the legal  
15 existence of the district, nor the terms and conditions of an approved  
16 petition can thereafter be challenged or questioned by any person on  
17 the grounds of procedural defect or otherwise. Certified copies of  
18 each approval must be filed with the auditor of the county or counties  
19 in which the community facilities district is located.

20 **PART III**

21 **COMMUNITY FACILITIES DISTRICT BOARD OF SUPERVISORS**

22 NEW SECTION. **Sec. 301.** (1) A community facilities district must  
23 be governed by a board of supervisors possessing the powers set forth  
24 under section 401 of this act. The board of supervisors must be  
25 appointed by the applicable legislative authority. Except as expressly  
26 provided under this section, each legislative authority is authorized  
27 to appoint members to the board of supervisors only from among the  
28 members of its own governing body. The legislative authority of the  
29 jurisdiction having the greatest area within the district must appoint  
30 the petitioner members required under subsection (2) or (3) of this  
31 section. The term of office of each supervisor is three years and  
32 until a successor is appointed, except that the supervisors first  
33 appointed serve for one and two years respectively from the date of  
34 their appointments, as designated in their appointments.

1 (2) If the boundaries of a district include only one jurisdiction,  
2 then the board of supervisors consists of: (a) Three members of the  
3 legislative authority of the jurisdiction; and (b) two members  
4 appointed from among the petitioners listed in the petition as provided  
5 in section 201(1)(h) of this act.

6 (3) If the boundaries of the district include more than one  
7 jurisdiction, then the board of supervisors consists of: (a) Two  
8 members appointed from the legislative authority of the jurisdiction  
9 containing the largest geographic portion of the approved district; (b)  
10 one member appointed from the legislative authority of each additional  
11 jurisdiction in which the district is located; and (c) either one or  
12 two members appointed from the list of eligible petitioners included in  
13 the petition as provided in section 201(1)(h) of this act, depending on  
14 the number of additional members that are required to result in an  
15 overall odd number of supervisors.

16 (4) Local jurisdictions may appoint qualified professionals with  
17 expertise in municipal finance in lieu of one or more appointments from  
18 the legislative authority of that jurisdiction. A jurisdiction's  
19 appointments to the board of supervisors may consist of a combination  
20 of qualified professionals authorized under this section and one or  
21 more members from the legislative authority of that jurisdiction.  
22 Nothing contained in this section authorizes a jurisdiction to exceed  
23 the maximum number of appointments set forth under subsection (2) or  
24 (3) of this section.

25 (5) Vacancies on the board must be filled by appointments by the  
26 legislative authority authorized to make appointments under this  
27 section. Vacancies must be filled by a person in the same position  
28 vacating the board, which for initial petitioner members includes  
29 property owners within the boundaries of an approved district.  
30 Supervisors must serve without compensation, but they are entitled to  
31 expenses, including traveling expenses, necessarily incurred in  
32 discharge of their duties. The board must designate a chair from time  
33 to time.

34 **PART IV**  
35 **COMMUNITY FACILITIES DISTRICT POWERS**

1        NEW SECTION.     **Sec. 401.**     (1) A community facilities district  
2 created in accordance with this chapter is an independently governed,  
3 special purpose district, vested with the corporate authority included  
4 under Article VII, section 9 of the state Constitution to make local  
5 improvements in accordance with this chapter.

6        (2) Subject to the terms and conditions of an approved petition, a  
7 community facilities district has the powers necessary to carry out the  
8 specific purposes authorized under this chapter including, but not  
9 limited to, the authority to:

10        (a) Acquire, purchase, hold, lease, finance, manage, occupy,  
11 construct, and sell real and personal property, facilities, or any  
12 interest therein, either inside or outside of the boundaries of the  
13 district;

14        (b) Finance and construct facilities authorized under this chapter;

15        (c) Enter into and perform any and all contracts;

16        (d) Levy and enforce the collection of special assessments, fees,  
17 and charges, for district revenue, against the property included within  
18 a district approved in accordance with this chapter;

19        (e) Enter into lease-purchase agreements with or without an option  
20 to purchase;

21        (f) Enter into executory conditional sales contracts, leases, and  
22 installment promissory notes;

23        (g) Borrow money to the extent and in the manner authorized by this  
24 chapter;

25        (h) Hold in trust property useful to accomplishment of the  
26 authority granted under this chapter;

27        (i) Issue revenue bonds in accordance with chapter 39.46 RCW and  
28 the requirements of this chapter, payable from revenue of the district  
29 that is legally available to be pledged to secure the revenue bonds,  
30 which must include, but not be limited to, special assessments;

31        (j) Contract with any municipal corporation, governmental, or  
32 private agencies to carry out the purposes authorized by this chapter;

33        (k) Sue and be sued;

34        (l) Accept and receive on behalf of the district any money or  
35 property donated, devised, or bequeathed to the district and carry out  
36 the terms of the donation, devise, or bequest, if it is within the  
37 powers granted by law to community facilities districts or, in the

1 absence of such terms, expend or use the money or property for district  
2 purposes as determined by the board of supervisors; and

3 (m) Do any and all lawful acts required and expedient to carry out  
4 the express authority provided in this chapter.

5 **PART V**

6 **COMMUNITY FACILITIES DISTRICT FINANCES**

7 NEW SECTION. **Sec. 501.** (1) Through the use of district revenue  
8 derived through special assessments, fees, and charges authorized under  
9 this chapter and, consistent with the terms and conditions of a  
10 petition approved in accordance with this chapter, a community  
11 facilities district may finance all or a portion of the following  
12 costs, expenses, and facilities whether located inside or outside the  
13 boundaries of an approved district:

14 (a) The cost, or any portion thereof, of the purchase, finance,  
15 lease, sublease, construction, expansion, improvement, or  
16 rehabilitation of any facility with an estimated life of five years or  
17 longer;

18 (b) The planning and design work that is directly related to the  
19 purchase, construction, expansion, improvement, or rehabilitation of a  
20 facility, including engineering, architectural, planning, and  
21 inspection costs;

22 (c) Facilities listed in RCW 35.43.040 to the extent not specified  
23 in this section;

24 (d) Sanitary sewage systems, including collection, transport,  
25 storage, treatment, dispersal, effluent use, and discharge;

26 (e) Drainage and flood control systems, including collection,  
27 transport, diversion, storage, detention, retention, dispersal, use,  
28 and discharge;

29 (f) Water systems for domestic, industrial, irrigation, municipal,  
30 or community facilities purposes, including production, collection,  
31 storage, treatment, transport, delivery, connection, and dispersal;

32 (g) Highways, streets, roadways, and parking facilities, including  
33 all areas for vehicular use for travel, ingress, egress, and parking;

34 (h) Areas for pedestrian, equestrian, bicycle, or other nonmotor  
35 vehicle use for travel, ingress, egress, and parking;

1 (i) Pedestrian malls, parks, recreational facilities, and open-  
2 space facilities for the use of members of the public for  
3 entertainment, assembly, and recreation;

4 (j) Landscaping, including earthworks, structures, lakes, and other  
5 water features, plants, trees, and related water delivery systems;

6 (k) Public buildings, public safety facilities, and community  
7 facilities;

8 (l) Publicly owned natural gas transmission and distribution  
9 facilities, facilities for the transmission or distribution of  
10 electrical energy, and limited communications facilities, specifically  
11 poles, trenches, and conduits, for use of any communications provider;

12 (m) Street lighting;

13 (n) Traffic control systems and devices, including signals,  
14 controls, markings, and signage;

15 (o) Systems of surface, underground, or overhead railways,  
16 tramways, buses, or any other means of mass transportation facilities,  
17 including passenger, terminal, station parking, and related facilities  
18 and areas for passenger and vehicular use for travel, ingress, egress,  
19 and parking;

20 (p) Library, educational, and cultural facilities; and

21 (q) Facilities similar to those listed in this section.

22 (2) The district may not finance public or private residential  
23 dwellings, "nonprofit facilities" as defined in RCW 43.180.300,  
24 "healthcare facilities" as defined in RCW 70.37.020, "higher education  
25 facilities" as defined in RCW 28B.070.020, or "economic development  
26 activities" as defined in RCW 43.163.010.

27 NEW SECTION. **Sec. 502.** (1) Consistent with the terms and  
28 conditions of a petition approved in accordance with this chapter, a  
29 community facilities district may impose special assessments on  
30 property located inside the district and benefited by the facilities  
31 provided, or to be provided, by a district and may pledge all or a  
32 portion of the revenues, together with any other revenues that may be  
33 legally available to the district, to the payment of revenue bonds as  
34 authorized under this chapter. The term of the special assessment is  
35 limited to forty years or the term of any bonds issued by or on behalf  
36 of the district to which the revenue generated by the special  
37 assessment is specifically dedicated or obligated.

1 (2) Any reasonable method or combination of methods may be proposed  
2 in the petition to compute special assessments, determine manifest  
3 degrees of benefit or use from facilities, activities, or improvements  
4 funded directly or indirectly by special assessments under this  
5 section, and to arrive at a final assessment roll. Administrative and  
6 operational costs incurred by the district may be proportionally  
7 included in these special assessments. A petition meeting the  
8 requirements of section 201 of this act may provide for the reduction  
9 or waiver of special assessments for low-income households as that term  
10 is defined in RCW 36.130.010.

11 (3) The board must set a date, time, and place for hearing any  
12 objections to the system of assessments and the special assessment roll  
13 set forth in the petition. Objections must be made in writing, must  
14 clearly state the grounds for objections, and must be filed with the  
15 board prior to the public hearing. Objections to a special assessment  
16 or final assessments roll that are not made as provided in this section  
17 are deemed waived and will not be considered by the board or a court on  
18 appeal.

19 (4) The board of supervisors may require that a system of  
20 assessment utilize a differential system of assessment to distinguish  
21 between different classes of property within the district and must  
22 require that the system of assessments reflects the benefit accruing to  
23 the assessed property as a result of the proposed activities to be  
24 funded thereby.

25 (a) If the board finds that the system of assessments included in  
26 the petition or amended petition satisfies the requirements of this  
27 subsection (4), then the board of supervisors may adopt an ordinance or  
28 resolution approving the system or systems of assessment and finalizing  
29 the assessment roll.

30 (b) If the system of assessments included in the petition or  
31 amended petition does not satisfy the requirements of this subsection  
32 (4), then the board may correct, revise, raise, lower, change, or  
33 modify the special assessment roll or any part thereof, and return the  
34 petition to the petitioner with a detailed explanation of the changes  
35 made by the board.

36 (c) If the petition is revised by the board in any way, then the  
37 petitioner must have the opportunity to take either of the following  
38 unanimous actions: (i) Amend or rescind the petition; or (ii) accept

1 the changes made by the board, upon which occurrence the board must  
2 adopt an ordinance approving the revised system of assessments and the  
3 final assessment roll as modified by the board.

4 (5) The decision of the board upon any objection to the special  
5 assessment roll may be appealed to the superior court only if  
6 objections are timely made in the manner prescribed under subsection  
7 (3) of this section.

8 (a)(i) The appeal must be made within ten days after publication of  
9 a notice that the ordinance or resolution approving the system of  
10 special assessment and the final special assessment roll has been  
11 adopted by filing written notice of the appeal with the board and the  
12 clerk of the superior court in the county in which the real property is  
13 situated.

14 (ii) The notice of appeal must describe the property subject to the  
15 assessment forming the basis for the appeal and must set forth the  
16 specific objections of the appellant to the special assessment.

17 (iii) Within ten days from the filing of the notice of appeal with  
18 the clerk of the superior court, the appellant must file with the clerk  
19 of the court a transcript consisting of the special assessment roll  
20 together with the resolution confirming the special assessment roll and  
21 the record of the board with reference to the special assessment. The  
22 transcript, upon payment of the necessary fees therefor, must be  
23 furnished by the officer having custody of the special assessment roll  
24 and must be certified to contain full, true, and correct copies of all  
25 matters and proceedings required to be included in the transcript. The  
26 fees must be the same as the fees payable to the county clerk for the  
27 preparation and certification of transcripts on appeal to the supreme  
28 court or the court of appeals in civil actions.

29 (b) At the time of the filing of the notice of appeal with the  
30 clerk of the superior court, a sufficient bond in the sum of two  
31 hundred dollars, with a surety or sureties thereon as provided by law  
32 for appeals in civil cases, must be filed. If the appeal is  
33 unsuccessful, the appellant must pay all costs incurred by the board  
34 because of the appeal. The court may order the appellant, upon  
35 application therefor, to execute and file the additional bond or bonds  
36 as the necessity of the case may require.

37 (c)(i) Within five days after the transcript is filed in the  
38 superior court, the appellant must give written notice to the board

1 that the transcript is filed. The notice must state a time, not less  
2 than three days from the service thereof, when the appellant will call  
3 up the cause for hearing. The superior court must, at this time or at  
4 a later time as may be fixed by order of the court, hear and determine  
5 the appeal without a jury, and the cause must have preference over all  
6 civil causes pending in the court, except proceedings under an act  
7 relating to eminent domain in that jurisdiction and actions of forcible  
8 entry and detainer.

9 (ii) The judgment of the court must confirm, correct, modify, or  
10 annul the special assessment or annual special assessments insofar as  
11 the same affects the property of the appellant.

12 (iii) A certified copy of the decision of the court must be filed  
13 with the officer having custody of the special assessment roll, and he  
14 or she must modify and correct the special assessment roll in  
15 accordance with the decision.

16 (d)(i) Any appeal must be made to the supreme court or the court of  
17 appeals from the judgment of the superior court, as in other cases.  
18 However, the appeal must be taken within fifteen days after the date of  
19 the entry of the judgment of the superior court, and the record and  
20 opening brief of the appellant in the cause must be filed in the  
21 supreme court or the court of appeals within sixty days after the  
22 appeal is taken by notice as provided in this section.

23 (ii) The time for filing the record and serving and filing of  
24 briefs may be extended by order of the superior court, or by  
25 stipulation of the parties concerned. The supreme court or the court  
26 of appeals on the appeal may correct, modify, confirm, or annul the  
27 special assessment or annual special assessments insofar as the same  
28 affects the property of the appellant.

29 (iii) A certified copy of the order of the supreme court or the  
30 court of appeals upon the appeal must be filed with the officer having  
31 custody of the special assessment roll, who must thereupon modify and  
32 correct the special assessment roll in accordance with the decision.

33 (6) Any assessment approved under the provisions of this act may be  
34 segregated upon a petition of one hundred percent of the owners of the  
35 property subject to the assessment to be segregated. The segregation  
36 must be made as nearly as possible on the same basis as the original  
37 assessment was levied. The board must approve a petition for  
38 segregation of the assessment and amend the assessment roll so long as

1 the total of the segregated parts of the assessment equal the  
2 assessment before segregation. As to any property originally entered  
3 upon the roll the assessment upon which has not been raised, no  
4 objections to the approval of the petition for segregation may be  
5 considered by the jurisdiction in which the district is located, the  
6 board, or by any court on appeal. Assessments must be collected in  
7 districts pursuant to the district's previous assessment roll until the  
8 amendment to the assessment roll is finalized under this section.

9 (7) Assessments may not be increased without the approval of one  
10 hundred percent of the property owners subject to the proposed  
11 increase.

12 (8)(a) Or on before December 1st of each year, the district must  
13 adopt a budget reflecting the special assessments approved under this  
14 chapter consistent with the terms of the petition. A copy of the  
15 resolution and the budget must be forwarded immediately to the  
16 treasurer of the county or counties in which the district is located.

17 (b) Special assessments necessary to generate funds for this budget  
18 must be imposed pursuant to the system or systems of assessment  
19 approved by the board of supervisors. Special assessments must be  
20 collected by the county treasurer or treasurers within which the  
21 district is located. Notice of the special assessments must be  
22 included on all annual notices of property taxes and included on a  
23 separate notice mailed separately from the notice of property taxes  
24 due, not less than once per year, with the following notice appearing  
25 at the top of the page in at least fourteen point, bold font:

26 **\*\*\*\*NOTICE\*\*\*\***

27  
28 **THIS PROPERTY IS SUBJECT TO THE ASSESSMENTS, FEES, AND CHARGES ITEMIZED**  
29 **BELOW AND APPROVED BY COMMUNITY FACILITIES DISTRICT # . . . . . AS**  
30 **THE OWNER OR POTENTIAL BUYER OF THIS PROPERTY, YOU ARE, OR WOULD BE,**  
31 **RESPONSIBLE FOR PAYMENT OF THE AMOUNTS ITEMIZED BELOW.**

32 **PLEASE REFER TO RCW 36.---.--- (section 502, chapter . . ., Laws of 2010**  
33 **(section 502 of this act)) OR CONTACT YOUR COUNTY AUDITOR FOR**  
34 **ADDITIONAL INFORMATION.**

35 (9) Special assessments are due at the same time property taxes are  
36 due and constitute liens on the land or improvements upon which they  
37 are imposed. Special assessments must be collected and foreclosed by

1 the appropriate officers of the jurisdiction within which the district  
2 is located, in the same manner provided by law for the foreclosure of  
3 liens held by cities or towns against property in local improvement  
4 districts. The treasurer of the county or counties in which the  
5 district is located may impose a fee for collecting special assessments  
6 not to exceed one percent of the dollar value of special assessments  
7 collected.

8 NEW SECTION. **Sec. 503.** (1) The district may utilize the revenue  
9 derived in accordance with this chapter for the payment of principal  
10 and interest on revenue bonds and/or special assessment bonds issued to  
11 fund or reimburse the costs of facilities authorized under this chapter  
12 and may otherwise utilize the revenue to directly fund the costs of  
13 providing the facilities authorized under this chapter on a pay-as-you-  
14 go basis.

15 (2) The board of supervisors may establish, administer, and pay or  
16 otherwise obligate the revenue generated in accordance with this  
17 chapter into a specific fund created by or on behalf of the district,  
18 in order to guarantee payment of obligations incurred in connection  
19 with facilities provided under this chapter, including the payment of  
20 principal and interest on any bonds issued by or on behalf of the  
21 district.

22 (3) The proceeds of any bond issued pursuant to this chapter may be  
23 used to pay any and all costs related to providing the facilities  
24 authorized under this chapter, including expenses incurred in  
25 connection with issuance of the bonds.

26 (4) The reporting requirements of RCW 39.44.210 apply to any bond  
27 issuance under this chapter.

28 NEW SECTION. **Sec. 504.** (1) Consistent with the terms and  
29 conditions of a petition approved under this chapter, the board of  
30 supervisors may by resolution, for community facilities district  
31 purposes authorized by law, fix and impose a benefit charge on personal  
32 property, real property, and improvements to real property which are  
33 located within the community facilities district on the date specified  
34 and which have or will receive the benefits provided by the community  
35 facilities district, to be paid by the owners of the properties.

1 (2) A benefit charge imposed must be reasonably proportioned to the  
2 measurable benefits to property resulting from the facilities and  
3 services afforded by the district. It is acceptable to allocate the  
4 benefit charges to the properties based on any reasonable method. All  
5 charges are subject to contest by the property owners subject to the  
6 charges on the grounds of unreasonable or capricious allocation in  
7 excess of the measurable benefits to the property resulting from  
8 services afforded by the district.

9 (3) For administrative purposes, the benefit charge imposed on any  
10 individual property may be compiled into a single charge, provided that  
11 the district, upon request of the property owner, provide an itemized  
12 list of charges for each measurable benefit included in the charge.

13 (4) The resolution establishing benefit charges must specify, by  
14 legal geographical areas or other specific designations, the charge to  
15 apply to each property by location, type, or other designation, or  
16 other information that is necessary to the proper computation of the  
17 benefit charge to be charged to each property owner subject to the  
18 resolution. The district must determine and identify the personal  
19 properties, real property, and improvements to real property which are  
20 subject to a benefit charge in each community facilities district and  
21 must furnish and deliver to the treasurer of the county or counties in  
22 which the district is located a listing of the properties with  
23 information describing the location, legal description, and address of  
24 the person to whom the statement of benefit charges is to be mailed,  
25 the name of the owner, and the value of the property and improvements,  
26 together with the benefit charge to apply to each.

27 (5) Each community facilities district must contract, prior to the  
28 imposition of a benefit charge for the administration and collection of  
29 the benefit charge by the treasurer of the county or counties in which  
30 the district is located. The treasurer must deduct a percent, as  
31 provided by contract for reimbursement of expenses incurred by the  
32 assessor and treasurer in the administration of the resolution and this  
33 chapter. The treasurer must make distributions each year, as the  
34 charges are collected, in the amount of the benefit charges imposed on  
35 behalf of each district, less the deduction provided for in the  
36 contract.



