
TAX - WASHINGTON

Moses Lake Irrigation and Rehabilitation District v. Pheasant

Court of Appeals of Washington, Division 3 - November 22, 2022 - P.3d - 2022 WL 17098311

Irrigation and rehabilitation district petitioned for a writ of mandamus directing county treasurer to send statements of district assessments on land and improvements to district residents.

The Superior Court granted treasurer's requests for declaratory and summary judgments. The district appealed.

The Court of Appeals held that:

- Portion of district's proposed assessments which relied on its authority as irrigation district to fix reasonable rates or tolls and charges was an invalid tax;
- Portion of district's proposed assessments which relied on its authority as an irrigation and rehabilitation district was not an invalid tax; and
- Term "land" in statutory chapter governing irrigation districts includes improvements.

The portion of irrigation and rehabilitation district's proposed assessments on district residents, which relied on its authority as an irrigation district to fix reasonable rates or tolls and charges, and to collect them from all persons for whom district service was made available for irrigation water, was an invalid tax; after legislature reduced amount district could assess for lake improvement and rehabilitation, and in light of its members' diminished need for irrigation service, district could have sought approval from its electors of higher rehabilitation assessment or taken other actions, but instead it ensured itself an undiminished revenue stream by ratcheting up a uniform "irrigation service" rate on assessed value and charging it to irrigation users and nonusers alike.

The portion of irrigation and rehabilitation district's proposed assessments of $0.25 per $1,000 in assessed value, which relied on its authority as an irrigation and rehabilitation district, was not an invalid tax, where the most significant part of district funds was being spent on rehabilitation rather than irrigation purposes.

As used in statutory chapter governing irrigation districts, but not as used in statute authorizing the directors of a rehabilitation and irrigation district to "specially assess land" for benefits, the term "land" includes improvements.

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