

**RCW 84.34.310 Special benefit assessments for farm and agricultural land or timberland—Definitions.** As used in RCW 84.34.300 through 84.34.380, unless a different meaning is required, the words defined in this section shall have the meanings indicated.

(1) The term "average rate of inflation" shall mean the annual rate of inflation as determined by the department of revenue averaged over the period of time as provided in \*RCW 84.34.330 (1) and (2). Such determination shall be published not later than January 1 of each year for use in that assessment year.

(2) "Farm and agricultural land" shall mean the same as defined in RCW 84.34.020(2).

(3) "Local government" shall mean any city, town, county, water-sewer district, public utility district, port district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special benefit assessments for sanitary and/or storm sewerage systems, domestic water supply and/or distribution systems, or road construction or improvement purposes. "Local government" does not include an irrigation district with respect to any local improvement district created or local improvement assessment levied by that irrigation district.

(4) "Local improvement district" shall mean any local improvement district, utility local improvement district, local utility district, road improvement district, or any similar unit created by a local government for the purpose of levying special benefit assessments against property specially benefited by improvements relating to such districts.

(5) "Owner" shall mean the same as defined in RCW 84.34.020(5) or the applicable statutes relating to special benefit assessments.

(6) "Special benefit assessments" shall mean special assessments levied or capable of being levied in any local improvement district or otherwise levied or capable of being levied by a local government to pay for all or part of the costs of a local improvement and which may be levied only for the special benefits to be realized by property by reason of that local improvement.

(7) "Timberland" shall mean the same as defined in RCW 84.34.020(3). [2013 c 177 s 2; 1999 c 153 s 71; 1992 c 52 s 15; 1979 c 84 s 2.]

**Reviser's note:** \*(1) RCW 84.34.330 was amended by 2014 c 137 s 9, changing subsections (1) and (2) to subsection (1)(a) and (b).

(2) The definitions in this section have been alphabetized pursuant to RCW 1.08.015(2)(k).

**Part headings not law—1999 c 153:** See note following RCW 57.04.050.