

RCW 84.69.010 Definitions. As used in this chapter, unless the context indicates otherwise:

(1) "Taxing district" means any county, city, town, port district, school district, road district, metropolitan park district, water-sewer district, or other municipal corporation now or hereafter authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

(2) "Tax" includes penalties and interest. [1999 c 153 § 73; 1961 c 15 § 84.69.010. Prior: 1957 c 120 § 1.]

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