

**WAC 458-18-510 Definitions.** For the purposes of WAC 458-18-500 through 458-18-550,

(1) "County legislative authority" shall mean the county commissioners, or in the case of a home rule charter county, the governmental authority empowered to so act.

(2) "City treasurer" shall mean the duly appointed or elected treasurer of any city or town.

(3) "Taxpayer" shall mean any individual, corporation, association, partnership, trust, or estate whose property has been or will be assessed for property tax purposes according to Title 84 RCW.

(4) "Agreement" shall mean a written document wherein the taxpayer and county legislative authority, city treasurer, or governing officers of any district have agreed to certain conditions concerning the deposit. The agreement shall be made in accordance with WAC 458-18-520.

(5) "District" shall mean any county, city, town, port district, school district, road district, water district, fire district, or other municipal corporation, now or hereafter existing, having the power or authorized by law to levy or have levied for it, burdens on property for the purposes of obtaining revenue for public purposes, but shall not include the state.

[Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 81-22-037 (Order PT 81-16), § 458-18-510, filed 10/30/81.]