

RCW 84.04.120 "Taxing district." "Taxing district" means the state and any county, city, town, port district, school district, road district, metropolitan park district, regional transit authority, water-sewer district, or other municipal corporation, now or hereafter existing, having the power or 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. [2015 3rd sp.s. c 44 s 326; 1999 c 153 s 69; 1961 c 15 s 84.04.120. Prior: (i) 1919 c 142 s 1, part; RRS s 11226, part. (ii) 1925 ex.s. c 130 s 2; RRS s 11106.]

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

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