

Appendix *

A Local Government By Any Other Name

By Hugh Spitzer

**MATRIX OF TERMS CATEGORIZING LOCAL GOVERNMENT ENTITIES IN WASHINGTON
STATE**

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MATRIX OF TERMS CATEGORIZING LOCAL GOVERNMENT ENTITIES IN WASHINGTON STATE

Table of Contents

	<u>Page</u>
Agency	1
District.....	3
General Purpose Government.....	4
Government Entity.....	4
Governmental Body.....	5
Instrumentality.....	6
Local Agency.....	8
Local Government.....	9
Local Governmental Entity.....	14
Local Public Agency.....	15
Local Public Body.....	15
Municipal Corporation.....	15
Municipality.....	19
Political Subdivision.....	22
Public Agency.....	23
Public Body.....	26
Public Body Corporate and Politic.....	27
Public Corporation.....	29
Quasi-municipal Corporation.....	31
Special District.....	34
Special Purpose District.....	35
Taxing District.....	35
Unit of Government.....	38

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
Agency			
	RCW 42.17.020 (Public Officers and Agencies, Open Public Meetings Act, Definitions).	"Agency" includes all state agencies and all local agencies. "State agency" includes every state office, department, division, bureau, board, commission, or other state agency. "Local agency" includes every county, city, town, municipal corporation, quasi-municipal corporation, or special purpose district, or any office, department, division, bureau, board, commission, or agency thereof, or other local public agency.	
	RCW 4.22.080 (Civil Procedure, Contributory Fault--Effect--Imputation--Contribution--Settlement Agreements, Year 2000 failure--Actions against agency or public service provider—Definitions).	"Agency" means any state or local government board, commission, bureau, committee, department, institution, division, or tribunal in the legislative, executive, or judicial branch, including elective and legislative offices, institutions of higher education created and supported by state government, counties, cities, towns, special purpose districts, local service districts, municipal corporations, quasi-municipal corporations, and political subdivisions of such agencies and corporations, and any officer, employee, or agent of these entities acting within the scope of the officer, employee, or agent's employment or duties. "Agency" does not include municipal electric or gas utilities formed under Title 35 RCW or electric public utility districts formed under Title 54 RCW.	
	RCW 39.29.006 (Public Contracts and Indebtedness, Personal Service Contracts, Definitions).	"Agency" means any state office or activity of the executive and judicial branches of state government, including state agencies, departments, offices, divisions, boards, commissions, and	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		educational, correctional, and other types of institutions.	
	RCW 39.80.020 (Public Contracts and Indebtedness, Contracts for Architectural and Engineering Services, Definitions).	"Agency" means both state and local agencies and special districts as defined in subsections (1), (2), and (3) of this section. [see definitions elsewhere in this chart].	
	RCW 41.06.020 (Public Employment, Civil Service, and Pensions, State Civil Service Law, Definitions). Accord: RCW 41.80.005 (Public Employment, Civil Service, and Pensions, State Collective Bargaining, Definitions).	"Agency" means an office, department, board, commission, or other separate unit or division, however designated, of the state government and all personnel thereof; it includes any unit of state government established by law, the executive officer or members of which are either elected or appointed, upon which the statutes confer powers and impose duties in connection with operations of either a governmental or proprietary nature.	
	RCW 42.17.020 (Public Officers and Agencies, Disclosure--Campaign Finances--Lobbying—Records, Definitions).	"Agency" includes all state agencies and all local agencies. "State agency" includes every state office, department, division, bureau, board, commission, or other state agency.	
	RCW 42.52.010 (Public Officers and Agencies, Ethics in Public Service, Definitions).	"Agency" means any state board, commission, bureau, committee, department, institution, division, or tribunal in the legislative, executive, or judicial branch of state government. "Agency" includes all elective offices, the state legislature, those institutions of higher education created and supported by the state government, and those courts that are parts of state government.	
	RCW 42.56.010 (Public Officers and Agencies,	"Agency" includes all state agencies	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	Public Records, Definitions).	and all local agencies.	
District			
	RCW 53.48.010 (Port Districts, Dissolution of Port Districts, Definitions).	The term "district" as used herein, shall include all municipal and quasi-municipal corporations having a governing body, other than cities, towns, counties, and townships, such as port districts, school districts, water-sewer districts, fire protection districts, and all other special districts of similar organization, but shall not include local improvement districts, diking, drainage and irrigation districts, special districts as defined in RCW 85.38.010, nor public utility districts.	
	RCW 89.08.020 (Reclamation, soil conservation, and land settlement, conservation districts, Definitions).	"District", or "conservation district" means a governmental subdivision of this state and a public body corporate and politic, organized in accordance with the provisions of chapter 184, Laws of 1973 1st ex. sess., for the purposes, with the powers, and subject to the restrictions set forth in this chapter. All districts created under chapter 184, Laws of 1973 1st ex. sess. shall be known as conservation districts and shall have all the powers and duties set out in chapter 184, Laws of 1973 1st ex. sess.	
	Various types of districts noted in the RCW:	RCW 28B.50.030 – Community and Technical College Districts; RCW 28A.315.025 – School Districts; RCW 35.100.020 - Downtown and Neighborhood Commercial Districts; RCW 36.73.015 –Transportation Benefit Districts; RCW 36.120.020 – Regional Transportation Investment	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		District; RCW 39.35D.020 –High Performance Public Buildings (School District); RCW 39.98.020 –School District Credit Enhancement Program; RCW 41.05.050 –State Health Care Authority – Contributions for Employees and dependents (defining school and educational district); RCW 53.08.005 – Rural Port District; RCW 53.48.010 – Port District; RCW 89.08.020 – Conservation Districts (also referencing public bodies corporate and public)	
General Purpose Government			
	<i>Holmes Harbor Sewer Dist. v. Frontier Bank</i> , 123 Wn. App. 45, 55-56, 96 P.3d 442, 447 (Div. I 2004).	“Home Builders has not, however, demonstrated that the District’s involvement in this project means the District was acting as a general purpose government or raising money for something other than wastewater services for the benefit of the fee payers. The District’s budget is part of the record. Home Builders has not shown that any item identified in the budget is for some purpose other than providing and regulating a system for waste water service in the District.	
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.46.10 (3rd ed. 2008).	“In a particular jurisdiction, a ‘local general purpose government’ may mean a ‘county, municipality, or consolidated city-county government.’”	
Government Entity			
	RCW 7.25.005 (Special Proceedings and Actions, Declaratory Judgment of Local Bond	"Government entity" means the state of Washington, the state finance	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	Issues, Definitions).	committee, any county, city, school district, other municipal corporation, taxing district, or any agency, instrumentality, or public corporation thereof.	
Governmental Body			The term is used throughout the RCW's, but not defined. Although the statute addresses licensing, RCW 46.16.735 hints at a definition of the term by referencing "political subdivisions," "tribal government," and "state agencies" as well as providing several examples of each.
	RCW 46.16.735 (Motor Vehicles, Vehicle Licenses).	<p>For a governmental body to qualify for a special license plate under the special license plate approval program created in RCW 46.16.705 through 46.16.765, a governmental body must be:</p> <p>(a) A political subdivision, including but not limited to any county, city, town, municipal corporation, or special purpose taxing district that has the express permission of the political subdivision's executive body to sponsor a special license plate;</p> <p>(b) A federally recognized tribal government that has received the approval of the executive body of that government to sponsor a special license plate;</p> <p>(c) A state agency that has received approval from the director of the agency or the department head; or</p> <p>(d) A community or technical college that has the express permission of the college's board of trustees to sponsor a</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		special license plate.	
Instrumentality			There is no definition of “instrumentality” in the RCW. “Instrumentality,” particularly “instrumentality of the state” is used to define other, related terms.
	RCW 43.160.100 (State Government – Executive, Economic Development – Public Facilities Loans and Grants, Status of Board).	States that “[t]he board is an authority and instrumentality of the state within the meaning of those terms in the regulations of the Internal Revenue Service prescribed pursuant to Section 103 of the federal Internal Revenue Code of 1954...”	26 U.S.C. § 103 (Internal Revenue Code Section 103) mentions instrumentality, but does not define the term.
	RCW 8.26.020 (Eminent Domain, Relocation Assistance). Accord RCW 39.59.010 (Public Contracts and Indebtedness, Public Funds- Authorized Investments, Definitions); RCW 39.94.020 (Public Contracts and Indebtedness, Financing Contracts, Definitions).	Defining “state” as an instrumentality of the state of Washington.	
	RCW 19.122.020 (Business Regulations, Under-Ground Utilities). Accord: RCW 70.38.025 (Public Health and Safety, Health Planning and Development, Definitions); RCW 81.88.010 (Transportation, Gas and Oil Pipelines, Definitions)	Including “instrumentality of a state” in the definition of “person.”	
	RCW 43.163. 020 (State Government – Executive, Economic Development Finance Authority).	Defining a finance authority as an instrumentality of the state of Washington.	
	RCW 43.180.040 (State Government-Executive, Housing Finance Commission, Commission Created).	Defining a commission as an instrumentality of the state.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	<p>RCW 41.48.020 (Public Employment, Civil Service and Pensions, Federal Social Security for Public Employees, Definitions).</p>	<p>Stating that “[a] political subdivision includes an instrumentality of the state...”</p>	
	<p>Other RCW references:</p>	<p>RCW 39.86.110 Private Activity Bond Allocation; RCW 43.220.040 Washington Conservation Corps; RCW 50.44.030 Unemployment Compensation – Political subdivisions, instrumentalities of this state and other states; RCW 67.40.020 State convention and trade center; RCW</p>	
	<p><i>Haberman v. Washington Public Power Supply System</i>, 109 Wn.2d 107, 124, 744 P.2d 1032, 1048 (1987) (emphasis added).</p>	<p>“Even if we assume that the guaranties were somehow "converted" into separate securities, such securities remain exempt from section 12(2) liability because the Participants are all public instrumentalities within the meaning of section 3(a)(2) of the Securities Act of 1933.”</p>	<p>Unfortunately “public instrumentality” is not defined in 15 U.S.C. § 77c(a) (the Securities Act of 1933). This section of the code simply lists the term among many other terms as exempt from the act.</p> <p>“Any security issued or guaranteed by the United States or any territory thereof, or by the District of Columbia, or by any State of the United States, or by any political subdivision of a State or territory, or by any public instrumentality of one or more States or territories, or by any person controlled or supervised by and acting as an instrumentality of the Government of the United States pursuant to authority granted by the Congress of the United States”</p>
	<p>BLACK’S LAW DICTIONARY 364 (3rd Pocket ed. 2006).</p>	<p>1. A thing used to achieve an end or purpose. 2. A means or agency through which a function of another entity is accomplished, such as a branch of a governing body.</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS §§ 1.58, 2.03, 39.75 (3rd ed. 2008).	Instrumentality is used throughout McQuillin but with no definition of the term. For example, it is used to define municipal corporations, public corporations and municipalities (e.g these are all instrumentalities of the state).	
Local Agency			
	RCW 39.80.020 (Public Contracts and Indebtedness, Contracts for Architectural and Engineering Services, Definitions).	"Local agency" means any city and any town, county, special district, municipal corporation, agency, port district or authority, or political subdivision of any type, or any other entity or authority of local government in corporate form or otherwise.	
	RCW 42.17.020 (Public Officers and Agencies, Disclosure--Campaign Finances--Lobbying—Records, Definitions).	"Local agency" includes every county, city, town, municipal corporation, quasi-municipal corporation, or special purpose district, or any office, department, division, bureau, board, commission, or agency thereof, or other local public agency.	
	RCW 42.56.010 (Public Officers and Agencies, Public Records, Definitions).	"Local agency" includes every county, city, town, municipal corporation, quasi-municipal corporation, or special purpose district, or any office, department, division, bureau, board, commission, or agency thereof, or other local public agency.	
	(RCW 79A.15.010 Public Recreational Lands, Acquisition of Habitat Conservation and Outdoor Recreation Lands, Definitions).	"Local agencies" means a city, county, town, federally recognized Indian tribe, special purpose district, port district, or other political subdivision of the state providing services to less than the entire state.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
Local Government			
	RCW 77.12.220 (Fish and wildlife, acquisition and transfer of property).	For purposes of this section, "local government" means any city, town, county, special district, municipal corporation, or quasi-municipal corporation.	
	RCW 84.34.310 (Property Taxes, Open Space, Agricultural, Timber Lands – Current Use – Conservation Futures, Special benefit assessments for farm and agricultural land or timber land, Definitions).	"Local government" shall mean any city, town, county, water-sewer district, public utility district, port district, irrigation 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.	
	RCW 39.59.010 (Public Contracts and Indebtedness, Public funds – authorized investments, Bonds, warrants and other investments).	"Local government" means any county, city, town, special purpose district, political subdivision, municipal corporation, or quasi-municipal corporation, including any public corporation, authority, or other instrumentality created by such an entity.	
	RCW 36.115.020 (Counties, Service agreements, Definitions).	"Local government" means a county, city, or special district.	
	RCW 39.46.110 (Public Contracts and Indebtedness, Local government general obligation bonds--Indebtedness-- Payment-- Notice by special district).	As used in this section, the term "local government" means every unit of local government, including municipal corporations, quasi municipal corporations, and political subdivisions, where property ownership is not a prerequisite to vote in the local	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

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		government's elections.	
	RCW 43.105.260 (State government – executive, Electronic access to public records, Definitions).	"Local government" means every county, city, town, and every other municipal or quasi-municipal corporation.	
	RCW 39.102.020 (Public Contracts and Indebtedness, Local Infrastructure Financing Tool Program, Definitions).	"Local government" means any city, town, county, port district, and any federally recognized Indian tribe.	
	RCW 35.104.020 (Cities and Towns, Health Sciences and Services Authorities, Definitions).	"Local government" means a city, town, or county.	
	RCW 39.04.290 (Public Contracts and Indebtedness, Public Works, Contracts for building engineering systems).	"Local government" means any county, city, town, school district, or other special district, municipal corporation, or quasi-municipal corporation.	
	RCW 39.46.020 (Public Contracts and Indebtedness, Bonds, Definitions).	<p>"Local government" means any county, city, town, special purpose district, political subdivision, municipal corporation, or quasi municipal corporation, including any public corporation created by such an entity.</p> <p>Other statutes that reference this statute/definition:</p> <p>RCW 39.44.200 State and local government bond information.</p>	
	RCW 39.89.020 (Public Contracts and Indebtedness, Community Revitalization Financing, Definitions).	"Local government" means any city, town, county, port district, or any combination thereof.	
	RCW 39.96.020 (Public Contracts and Indebtedness, Payment Agreements, Definitions).	"Local government" means any city, county, city transportation authority, regional transit authority established under chapter 81.112 RCW, port district, public hospital district, public	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		facilities district, or public utility district, or any joint operating agency formed under RCW 43.52.360, that has or will have outstanding obligations in an aggregate principal amount of at least one hundred million dollars as of the date a payment agreement is executed or is scheduled by its terms to commence or had at least one hundred million dollars in gross revenues during the preceding calendar year.	
	RCW 39.100.010 (Public Contracts and Indebtedness, Hospital Benefit Zones, Definitions).	"Local government" means any city, town, county, or any combination thereof.	
	RCW 39.102.020 (Public Contracts and Indebtedness, Local Infrastructure Financing Tool Program, Definitions).	"Local government" means any city, town county, port district, and any federally recognized Indian tribe.	
	RCW 43.08.280 (State Government – Executive Chapter, State Treasurer, Statewide custody contract for local governments and institutions of higher education).	"Local government" means any county, city, town, special purpose district, political subdivision, municipal corporation, or quasi-municipal corporation, including any public corporation created by such an entity, which legally possesses and exercises investment authority.	
	RCW 43.31C.010 (State Government – Executive Chapter, Community Empowerment Zones, Definitions).	"Local governments" includes all municipal and quasi municipal corporations and political subdivisions, and all agencies of such corporations and subdivisions authorized to contract separately.	
	RCW 43.160.020 (State Government – Executive Chapter, Economic Development – Public Facilities Loans and Grants, Definitions).	"Local government" or "political subdivision" means any port district, county, city, town, special purpose	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		district, and any other municipal corporations or quasi-municipal corporations in the state providing for public facilities under this chapter.	
	RCW 43.185C.010 (State Government – Executive Chapter, Homeless Housing and Assistance, Definitions).	"Local government" means a county government in the state of Washington or a city government, if the legislative authority of the city affirmatively elects to accept the responsibility for housing homeless persons within its borders.	
	RCW 43.360.010 (State Government- Executive, Washington Main Street Program, Definitions).	"Local government" means a city, code city, or town.	
	RCW 59.20.030 (Landlord and Tenant, Manufactured/Mobile Home Landlord-Tenant Act, Definitions).	"Local government" means a town government, city government, code city government, or county government in the state of Washington.	
	RCW 70.95.030 (Public Health and Safety, Solid Waste Management – Reduction and Recycling, Definitions).	"Local government" means a city, town, or county.	
	RCW 77.12.220 (Fish and Wildlife, Powers and Duties, Acquisition or transfer of property).	For purposes of this section "local government" means any city, town, county, special district, municipal corporation, or quasi-municipal corporation."	
	RCW 79.19.100 (Public Lands, Land Bank, Urban lands – cooperative planning, development).	"Local government" as used in this section means counties, cities, and towns having planning and land-use regulation authority.	
	RCW 79A.05.640 (Parks and Recreation Commission Seashore Conservation Area, Definitions).	"Local government" means a county, city, or town.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

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	<p>RCW 81.88.010 (Transportation, Gas and Oil Pipelines, Definitions).</p>	<p>“Local government” means a political subdivision of the state.</p>	
	<p>RCW 84.33.035 (Property Taxes, Timber and Forest Lands, Definitions).</p>	<p>"Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special benefit assessments for sanitary or storm sewerage systems, domestic water supply or distribution systems, or road construction or improvement purposes.</p>	
	<p>RCW 84.34.310 (Property Taxes, Open Space, Agricultural, Timber Lands, Conservation Futures, Special benefit assessments for farm and agricultural land or timber land, Definitions).</p>	<p>"Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special assessments.</p>	
	<p>RCW 84.28.020 (Property Taxes, Deferral of Special Assessments and/or Property Taxes, Definitions).</p>	<p>"Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal corporation, quasi-municipal corporation, or other political subdivision authorized to levy special assessments.</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	RCW 90.58.030 (Water Rights – Environments, Shoreline Management Act, Definitions and Concepts).	"Local government" means any county, incorporated city, or town which contains within its boundaries any lands or waters subject to this chapter.	
Local Governmental Entity			The definition of local governmental entity is fairly uniform across RCW chapters. It is used as an umbrella term for nearly any type of local government below the state level. It encompasses a county, city, town, municipal corporations, special districts, various other districts, municipal corporations, and quasi-municipal corporations. RCW 48.62.021 lists many other types of districts that may be considered "local governmental entities," implying a broad definition of the term.
	RCW 4.96.010 (Civil Procedure, Actions against political subdivisions, municipal and quasi-municipal corporations, Tortious conduct of local governmental entities – liability for damages).	"[L]ocal governmental entity" means a county, city, town, special district, municipal corporation as defined in RCW 39.50.010, quasi-municipal corporation, or public hospital.	
	RCW 48.62.021 (Insurance, Local Government Insurance Transactions, Definitions).	"Local government entity" or "entity" means every unit of local government, both general purpose and special purpose, and includes, but is not limited to, counties, cities, towns, port districts, public utility districts, water-sewer districts, school districts, fire protection districts, irrigation districts, metropolitan municipal corporations, conservation districts, and other political subdivisions, governmental subdivisions, municipal corporations, and quasi-municipal corporations.	
	RCW 6.17.080 (Enforcement of Judgments, Executions, Enforcement of judgments against	As used in this section, the term "local governmental entity" means a county,	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

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	local governmental entity).	city, town, special district, municipal corporation, or quasi-municipal corporation.	
Local Public Agency			
	RCW 8.26.020 (Relocation Assistance – Real Property Acquisition Policy, Definitions).	The term "local public agency" applies to any county, city or town, or other municipal corporation or political subdivision of the state and any person who has the authority to acquire property by eminent domain under state law, or any instrumentality of any of the foregoing.	
Local Public Body			The term "local public body" was used in older versions of the RCW. In 1988, it was replaced with "local public agency" in RCW 8.26.020.
	Laws 1988, Ch. 90, § 2 rewrote RCW 8.26.020 .	The statute formerly read: "As used in this chapter- "(2) The term 'local public body' as used in this chapter applies to any county, city or town, or other municipal corporation or political subdivision of the state or any instrumentality of any of the foregoing but only with respect to any program or project the cost of which is financed in whole or in part by a federal agency.	
Municipal Corporation			The definition of municipal corporation seems to easily encompass cities, towns, and counties, but courts have differed as to the breadth of the definition as it applies to quasi municipal corporations such as irrigation districts and public utility districts. McQuillin does not provide a definitive answer, but suggests that the

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
			term applies to entities that have subordinate and local powers of legislation.
	RCW 39.50.010 (Public Contracts and Indebtedness, Short-Term Obligations--Municipal Corporations, Definitions).	"Municipal corporation" means any city, town, county, water-sewer district, school district, port district, public utility district, metropolitan municipal corporation, public transportation benefit area, park and recreation district, irrigation district, fire protection district or any other municipal or quasi municipal corporation described as such by statute, or regional transit authority, except joint operating agencies under chapter 43.52 RCW.	
	RCW 36.94.010 (Counties, Sewerage, Water, and Drainage Systems, Definitions).	"Municipal corporation" means and includes any city, town, metropolitan municipal corporation, any public utility district which operates and maintains a sewer or water system, any sewer, water, diking, or drainage district, any diking, drainage, and sewerage improvement district, and any irrigation district.	
	RCW 39.69.010 (Public Loans to Municipal Corporation, Definitions).	As used in this chapter, "municipal corporation" includes counties, cities, towns, port districts, water-sewer districts, school districts, metropolitan park districts, or such other units of local government which are authorized to issue obligations.	
	RCW 41.24.010 (Volunteer Fire Fighters' and Reserve Officers' Relief and Pensions, Definitions).	"Municipal corporation" or "municipality" includes any county, city, town or combination thereof, fire protection district, local law enforcement agency, or any emergency medical service district or other special district, authorized by law to protect life	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		or property within its boundaries through a fire department, emergency workers, or reserve officers.”	
	RCW 51.12.140 (Industrial Insurance, Employments and Occupations Covered, Volunteer law enforcement officers).	"Municipal corporation" means any city, town, or county authorized by law to maintain and operate a law enforcement department.	
	RCW 57.24.210 (Water-Sewer Districts, Annexation of Territory, Annexation of certain unincorporated territory with boundaries contiguous to two municipal corporations providing water or sewer service—Procedure).	For purposes of this section, "municipal corporation" means a water-sewer district, city, or town.	
	<i>See, e.g., Housing Auth. v. Sunnyside Valley Irrigation Dist.</i> , 112 Wash.2d 262, 265, 772 P.2d 473 (1989) (district is municipal corporation under statute exempting housing authorities from assessments of any political subdivision); <i>Haberman v. Washington Pub. Power Supply Sys.</i> , 109 Wn.2d 107, 170-71, 744 P.2d 1032, 750 P.2d 254 (1987) (district exempt from Consumer Protection Act as a municipal corporation); <i>Roza Irrigation Dist. v. State</i> , 80 Wn.2d 633, 640, 497 P.2d 166 (1972) (district a municipal corporation subject to public employees collective bargaining statute); <i>Outlook Irrigation Dist. v. Fels</i> , 176 Wash. 211, 219, 28 P.2d 996 (1934) (district a municipal corporation insofar as it may employ statutory procedures for the enforcement of assessment liens); <i>State ex rel. Clancy v. Columbia Irrigation Dist.</i> , 121 Wash. 79, 84, 208 P. 27 (1922) (district a municipal corporation with regard to right to make contracts).	The Washington Supreme Court has held an irrigation district is a municipal corporation in certain circumstances.	
	<i>Roza Irrigation Dist. v. State</i> , 80 Wn.2d 633, 640, 497 P.2d 166 (1972).	“A municipal corporation is a political arm of the state. It therefore has the power to regulate and administer the local and internal affairs of the area covered by the corporation. In its broad	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		sense, the term includes quasi-public corporations created as instrumentalities of the state for limited purposes.”	
	<i>Matthews v. Wenatchee Heights Water Co.</i> , 92 Wn. App. 541, 547-548, 963 P.2d 958, 961 (Div. III 1998) (citing <i>Columbia Irrigation Dist. v. Benton County</i> , 149 Wash. 234, 239, 270 P. 813 (1928)).	Where the term “municipal corporation” is used in the Washington Constitution, the Supreme Court usually has given the term its strict meaning. For example, in <i>Columbia Irrigation Dist.</i> , 149 Wash. at 235, 270 P. 813, the court said that the exemption from taxes for property “of the United States and of the state, counties, school districts, and other municipal corporations” under former Constitution article VII, section 2, did not include irrigation districts or other quasi-municipal corporations.	In contrast to <i>Roza</i> , some courts have found that the term municipal corporation is interpreted narrowly to exclude quasi municipal corporations and, specifically, irrigation districts.
	Examples of municipal corporations noted throughout the RCW’s:	Inter-county rural library districts, island library districts etc. – RCW 27.12.010; Regional transportation investment districts – RCW 36.120.020; Operating agency or joint operating agency (for energy systems) – RCW 43.52.360; Regional fire protection service authority – RCW 52.26.020; Port districts – 53.18.010.	
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.07.10 (3rd ed. 2008).	“Succinctly stated, a municipal corporation is a body politic and corporate, possessing a legal entity and name, a seal by which to act in solemn form, a capacity to contract and be contracted with, to sue and be sued, a persona standi in judicio, to hold and dispose of property, and thereby to acquire rights and incur liabilities, with power of perpetual succession, inhabitants and territory The distinguishing feature of a municipal corporation, or a quasi-municipal corporation, is that it is not only a body	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		<p>corporate but also a body politic, the components of which, the corporators, are endowed with the right to exercise in their collective capacity a portion of the political power of the state. The term 'municipal corporation,' in its strict and primary sense, except insofar as the term is extended by statute or by the constitution of the state, and as the term is used in this work, applies, subject to a few exceptions in some states, only to incorporated cities, towns and villages having subordinate and local powers of legislation, and a statute so provides in some states. So generally the words 'municipal corporation,' as used in the constitution of a state, apply only to incorporated cities, towns or villages invested with the power of local legislation."</p>	
	<p><i>Seattle Mortgage Company, Inc. v. Unknown Heirs of Gray</i>, 133 Wn. App. 479, 489, 136 P.3d 776, 782 (Div. II 2006).</p>	<p>A public utility district is a municipal corporation under statutory and constitutional law.</p>	
Municipality			
	<p>RCW 35.51.010 (Cities and Towns, Local improvements -- Classification of property -- Reserve funds, Definitions).</p>	<p>"Municipality" means any city, town, county, metropolitan municipal corporation, or any other municipal corporation or quasi-municipal corporation of the state of Washington authorized to order local improvements, to establish local improvement districts, and to levy special assessments on property specially benefited thereby to pay the expense of the improvements.</p>	
	<p>RCW 35.58.272 (Cities and Towns, Metropolitan municipal corporations, Public transportation systems – Definitions).</p>	<p>"Municipality" as used in RCW 35.58.272 through 35.58.279, as now or hereafter amended, and in RCW</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		<p>36.57.080, 36.57.100, 36.57.110, 35.58.2721, 35.58.2794, and chapter 36.57A RCW, means any metropolitan municipal corporation which shall have been authorized to perform the function of metropolitan public transportation; any county performing the public transportation function as authorized by RCW 36.57.100 and 36.57.110 or which has established a county transportation authority pursuant to chapter 36.57 RCW; any public transportation benefit area established pursuant to chapter 36.57A RCW; and any city, which is not located within the boundaries of a metropolitan municipal corporation, county transportation authority, or public transportation benefit area, and which owns, operates or contracts for the services of a publicly owned or operated system of transportation: PROVIDED, That the term "municipality" shall mean in respect to any county performing the public transportation function pursuant to RCW 36.57.100 and 36.57.110 only that portion of the unincorporated area lying wholly within such unincorporated transportation benefit area.</p>	
	<p>RCW 35.60.010 (Cities and Towns, World fairs or expositions -- Participation by municipalities, Definitions).</p>	<p>"Municipality" as used in this chapter, means any political subdivision or municipal corporation of the state.</p>	
	<p>RCW 41.04.595 (Dismissal of municipal employees during World War II—Definitions).</p>	<p>For the purposes of this chapter, "municipality" means a city, town, county, special purpose district, municipal corporation, quasi-municipal corporation, or political subdivision of the state of Washington. For the purposes of this chapter, a "municipal employee" means an employee of a</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		municipality.	
	RCW 35.97.010 (Cities and towns, Heating Systems, Definitions).	"Municipality" means a county, city, town irrigation district which distributes electricity, water-sewer district, port district or metropolitan municipal corporation.	
	RCW 39.04.010 (Public contracts and indebtedness, Public works, Definitions).	"Municipality" means every city, county, town, port district, district, or other public agency authorized by law to require the execution of public work, except drainage districts, diking districts, diking and drainage improvement districts, drainage improvement districts, diking improvement districts, consolidated diking and drainage improvement districts, consolidated drainage improvement districts, consolidated diking improvement districts, irrigation districts, or other districts authorized by law for the reclamation or development of waste or undeveloped lands.	
	RCW 41.16.010; 41.18.010 (Public Employment, Civil Service and Pensions, Firemen's Relief and Pensions, --1947 Act & 1955 Act, Terms Defined).	"Municipality" shall mean every city and town having a regularly organized full time, paid, fire department employing firefighters.	
	RCW 41.24.010 (Volunteer Fire Fighters' and Reserve Officers' Relief and Pensions, Definitions).	"Municipal corporation" or "municipality" includes any county, city, town or combination thereof, fire protection district, local law enforcement agency, or any emergency medical service district or other special district, authorized by law to protect life or property within its boundaries through a fire department, emergency workers, or reserve officers.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	RCW 43.19.691 (State Government, Executive, Dept. of General Administration, Municipalities – Energy audits and efficiency).	Municipality has the meaning provided in RCW 39.04.010.	
	RCW 43.41.320 (State Government – Executive, Office of Financial Management, Risk management--procurement of insurance for municipalities).	“As used in this section, ‘municipality’ means any city, town, county, special purpose district, municipal corporation or political subdivision of the state of Washington.	
	RCW 67.28.080 (Public stadium, convention, arts and tourism facilities, Definitions).	"Municipality" means any county, city or town of the state of Washington.	
	RCW 76.15.010 (Forests and Forest Products, Community and Urban Forestry, Definitions).	"Municipality" means a city, town, port district, public school district, community college district, irrigation district, weed control district, park district, or other political subdivision of the state.	
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.16 (3rd ed. 2008).	“[M]unicipality” is separately defined as a political subdivision, public agency, or instrumentality of the state.”	
Political Subdivision			
	RCW 38.52.010 (Militia and Military Affairs, Emergency Management, Definitions).	"Political subdivision" means any county, city or town.	
	RCW 39.34.020(1) (definition of governmental entities subject to Interlocal Cooperation Act)	““Public agency" means any agency, political subdivision, or unit of local government of this state including, but not limited to, municipal corporations, quasi municipal corporations, special purpose districts, and local service districts; any agency of the state government; any agency of the United States....”	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	RCW 42.30.020(1)(b) (definition of public entities subject to the Open Public Meetings Act).	“Public agency” means... (b) Any county, city, school district, special purpose district, or other municipal corporation or political subdivision of the state of Washington....”	
	RCW 43.160.020 (State Government – Executive, Economic Development – Public Facilities Loans and Grants, Definitions).	"Local government" or "political subdivision" means any port district, county, city, town, special purpose district, and any other municipal corporations or quasi-municipal corporations in the state providing for public facilities under this chapter.	
	RCW 43.250.020 (State Gov – Executive, Investment of Local Government Funds, Definitions).	"Political subdivision" means any county, city, town, municipal corporation, political subdivision, or special purpose taxing district in the state.	
	RCW 80.50.300 (Public Utilities, Energy Facilities – Site Locations, Unfinished nuclear power projects – transfer of all or a portion of a site to a political subdivision or subdivisions of the state – Water rights).	For purposes of this section, "political subdivision or subdivisions of the state" means a city, town, county, public utility district, port district, or joint operating agency.	
	<i>Public Utility Dist. No. 2 of Grant County v. North American Foreign Trade Zone Industries, LLC</i> , 159 Wn.2d 555, 151 P.3d 176 (2007).	“Statutes that delegate the State's sovereign power of eminent domain to its political subdivisions, like a municipal corporation, are to be strictly construed.”	
Public Agency			
	RCW 82.70.010 (Excise Taxes, Commute Trip Reduction Incentives, Definitions).	“Public agency” means any county, city, or other local government agency or any state government agency, board, or commission.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	RCW 68.52.193 (Public cemetery facilities or services--"Public agency" defined).	As used in RCW 68.52.192, "public agency" means counties, cities and towns, special districts, or quasi municipal corporations.	
	RCW 80.52.030 (Public Utilities, Energy Financing Voter Approval Act, Definitions).	"Public agency" means a public utility district, joint operating agency, city, county, or any other state governmental agency, entity, or political subdivision.	
	RCW 38.52.010 (Militia and Military Affairs, Emergency Management, Definitions).	"Public agency" means the state, and a city, county, municipal corporation, district, town, or public authority located, in whole or in part, within this state which provides or may provide fire fighting, police, ambulance, medical, or other emergency services.	
	RCW 39.35.030 (Public Contracts and Indebtedness, Energy Conservation in Design of Public Facilities, Definitions).	"Public agency" means every state office, officer, board, commission, committee, bureau, department, and all political subdivisions of the state.	
	RCW 39.35C.010 (Public Contracts and Indebtedness, Energy Conservation Projects, Definitions).	"Public agency" means every state office, officer, board, commission, committee, bureau, department, and all political subdivisions of the state.	
	RCW 39.35D.020 (Public Contracts and Indebtedness, High Performance Public Buildings, Definitions).	"Public agency" means every state office, officer, board, commission, committee, bureau, department, and public higher education institution.	
	RCW 42.17.020 (Public Officers and Agencies, disclosure – Campaign finances – lobbying – records, definitions).	"Public agency" means every state office, officer, board, commission, committee, bureau, department, and public higher education institution.	
	RCW 70.96B.010 (Public Health and Safety, Integrated Crisis Response and Involuntary	"Public agency" means any evaluation and treatment facility or institution, or	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	Treatment –Pilot Programs, Definitions).	hospital, or approved treatment program that is conducted for, or includes a department or ward conducted for, the care and treatment of persons who are mentally ill and/or chemically dependent, if the agency is operated directly by federal, state, county, or municipal government, or a combination of such governments.	
	RCW 71.05.020 (Mental Illness, Definitions).	"Public agency" means any evaluation and treatment facility or institution, or hospital which is conducted for, or includes a department or ward conducted for, the care and treatment of persons with mental illness, if the agency is operated directly by, federal, state, county, or municipal government, or a combination of such governments,	
	RCW 82.70.010 (Excise Taxes, Commute Trip Reduction Incentives, Definitions).	"Public agency" means any county, city, or other local government agency or any state government agency, board, or commission.	
	RCW 68.52.193 (Public cemetery facilities or services--"Public agency" defined).	As used in RCW 68.52.192, "public agency" means counties, cities and towns, special districts, or quasi municipal corporations.	
	RCW 42.30.020 (Public Officers and Agencies, Open Public Meetings Act, Definitions).	<p>"Public agency" means:</p> <p>(a) Any state board, commission, committee, department, educational institution, or other state agency which is created by or pursuant to statute, other than courts and the legislature;</p> <p>(b) Any county, city, school district, special purpose district, or other municipal corporation or political subdivision of the state of Washington;</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		<p>(c) Any subagency of a public agency which is created by or pursuant to statute, ordinance, or other legislative act, including but not limited to planning commissions, library or park boards, commissions, and agencies;</p> <p>(d) Any policy group whose membership includes representatives of publicly owned utilities formed by or pursuant to the laws of this state when meeting together as or on behalf of participants who have contracted for the output of generating plants being planned or built by an operating agency.</p>	
	<p>RCW 70.87.010 (Public Health and Safety, Elevators, Lifting Devices and Moving Walks, Definitions).</p>	<p>"Public agency" means a county, incorporated city or town, municipal corporation, state agency, institution of higher education, political subdivision, or other public agency and includes any department, bureau, office, board, commission or institution of such public entities.</p>	
Public Body			
	<p>RCW 39.53.010 (Public Contracts and Indebtedness, Refunding Bond Act, Definitions).</p> <p>Accord: RCW 70. 37.030 (Public Health and Safety, Health Care Facilities, Washington health care facilities established).</p>	<p>"Public body" means the state of Washington, its agencies, institutions, political subdivisions, and municipal and quasi-municipal corporations now or hereafter existing under the laws of the state of Washington.</p>	
	<p>RCW 60.28.011 (Liens, Lien for Labor, materials, taxes on public works, Definitions).</p>	<p>"Public body" means the state, or a county, city, town, district, board, or other public body.</p>	
	<p>RCW 79A.25.010 (Public Recreational Lands, Recreation and Conservation Funding Board,</p>	<p>"Public body" means any county, city, town, port district, park and recreation</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	Definitions).	district, metropolitan park district, or other municipal corporation which is authorized to acquire or improve public outdoor recreation land, and shall also mean Indian tribes now or hereafter recognized as such by the federal government for participation in the land and water conservation program.	
	RCW 39.10.210 (Public Contracts and Indebtedness, Alternative Public Works Contracting Procedures, Definitions).	"Public body" means any general or special purpose government, including but not limited to state agencies, institutions of higher education, counties, cities, towns, ports, school districts, and special purpose districts.	
	RCW 90.30.080 (Water Rights, Water Pollution Control Facilities – Bonds, Definitions).	"Public bodies" means municipal or public corporations, counties, or departments or agencies of state government.	
	RCW 43.99E. 030 (State Government— Executive, Water Supply Facilities – 1980 Bond Issue, Definitions).	As used in this chapter, the term "public body" means the state of Washington or any agency, political subdivision, taxing district, or municipal or public corporation thereof; a board of joint control; an agency of the federal government; and those Indian tribes which may constitutionally receive grants or loans from the state of Washington.	
Public Body Corporate and Politic			
	<i>Mercy v. City of Seattle</i> , 71 Wn.2d 556, 561, 429 P.2d 917, 921 (1967).	"The housing authority was thereby created as a state agency, 'a public body corporate and politic' and is not an agent of the city in which it functions."	Suggesting that a public body corporate and politic is the equivalent of an independent municipal corporation.

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	<p>RCW 28B.07.030 (Higher education, Washington higher education facilities authority, Washington higher education facilities authority — Created — Members — Chairperson — Records — Quorum — Compensation and travel expenses).</p>	<p>The Washington higher education facilities authority is hereby established as a public body corporate and politic, with perpetual corporate succession, constituting an agency of the state of Washington exercising essential governmental functions. The authority is a "public body" within the meaning of RCW 39.53.010.</p>	
	<p>RCW 35.82.030 (Cities and Towns, Housing Authorities law, Creation of Housing authority).</p>	<p>In each city (as herein defined) and in each county of the state there is hereby created a public body corporate and politic to be known as the "Housing Authority" of the city or county.</p>	
	<p>RCW 35.82.070 (Cities and Towns, Housing Authorities law, Powers of Authority).</p>	<p>An authority shall constitute a public body corporate and politic, exercising public and essential governmental functions, and having all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this chapter,</p>	
	<p>RCW 43.163.020 (State government – executive, Economic Development Finance Authority, Economic development finance authority created — Membership).</p>	<p>The Washington economic development finance authority is established as a public body corporate and politic, with perpetual corporate succession, constituting an instrumentality of the state of Washington exercising essential governmental functions. The authority is a public body within the meaning of RCW 39.53.010.</p>	
	<p>RCW 43.180.040 (State government –executive, Housing Finance Commission, Commission Created).</p>	<p>There is hereby established a public body corporate and politic, with perpetual corporate succession, to be known as the Washington state housing finance commission. The commission is an instrumentality of the state exercising essential government functions and, for</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		purposes of the code, acts as a constituted authority on behalf of the state when it issues bonds pursuant to this chapter. The commission is a "public body" within the meaning of RCW 39.53.010.	
	RCW 70.37.030 (Public health and safety, Health care facilities, Washington health care facilities authority established — Members — Chairman — Terms — Quorum — Vacancies — Compensation and travel expenses).	There is hereby established a public body corporate and politic, with perpetual corporate succession, to be known as the Washington health care facilities authority. The authority shall constitute a political subdivision of the state established as an instrumentality exercising essential governmental functions. The authority is a "public body" within the meaning of RCW 39.53.010.	
	RCW 70.95N.280 (Public Health and Safety, Electronic Product Recycling, Materials management and financing authority).	The Washington materials management and financing authority is established as a public body corporate and politic, constituting an instrumentality of the state of Washington exercising essential governmental functions.	
	RCW 90.80.050 (Water rights – environment, water conservancy boards, Corporate powers — Board composition — Members' terms, expenses — Alternates — Eligibility to be appointed).	A water conservancy board constitutes a public body corporate and politic and a separate unit of local government in the state.	
Public Corporation			
	RCW 35.43.010 (Cities and Towns, Local Improvements--Authority--Initiation of Proceedings, Terms Defined).	Whenever the words "public corporation" are used therein, they shall mean a public corporation, commission, or authority created pursuant to RCW 35.21.730 through 35.21.755.	
	RCW 39.84.060 (Public Contracts and Indebtedness, Industrial Development Revenue	A public corporation established under the terms of this chapter constitutes an	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	Bonds, Public Corporations – Limitations).	authority and an instrumentality (within the meaning of those terms in the regulations of the United States treasury and the rulings of the Internal Revenue Service prescribed pursuant to section 103 of the Internal Revenue Code of 1954, as amended) and may act on behalf of the municipality under whose auspices it is created for the specific public purposes authorized by this chapter. The public corporation is not a municipal corporation within the meaning of the state Constitution and the laws of the state, or a political subdivision within the meaning of the state Constitution and the laws of the state, including without limitation, Article VIII, section 7, of the Washington state Constitution.	
	Municipal Research and Services Center of Washington, Public Corporations/Public Development Authorities, available at http://www.mrsc.org/Subjects/Econ/ed-pda.aspx (last visited August 14, 2008).	Public Corporations are also known as public development authorities or PDA's: "Under RCW 35.21.730, et seq., general purpose local government may establish "public corporations, commissions or authorities." These special purpose quasi-municipal corporations have become known as "PDA's."	
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.03 (3rd ed. 2008).	"Strictly speaking, a public corporation is one that is created for political purposes only, with political powers to be exercised for purposes connected with the public good in the administration of civil government, as distinguished from a private corporation which one created for purposes other than those of government, including a public service corporation operating under private corporation laws and as a private corporation, sometimes	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		<p>designated as a "quasi-public corporation</p> <p>Public corporations are not only creations but also instrumentalities of the state. They have been described as instrumentalities created by the state, formed and owned by it in the public interest, supported in whole or in part by public funds, and governed by managers deriving their authority from the state. They are not sovereign states, but lesser entities.</p> <p>The legal test distinguishing between a private and a public corporation is whether the corporation is subject to control by public, state or municipal authority. To make the corporation a public one, its managers, whether trustees or directors, must be not only appointed by public authority but also subject to its control.</p> <p>Public corporations are either (1) municipal corporations proper, or (2) quasi-municipal corporations. A public corporation is not the alter ego or agent of the county or the municipality in which it is organized.</p>	
<p>Quasi-municipal Corporation</p>			<p>There is no definition of a quasi-municipal corporation within the RCW, although the term is used frequently. Some Washington Courts of Appeals have cited Black's Law Dictionary and McQuillin's in an effort to generate a workable definition.</p>
	<p><i>Woods v. Bailet</i>, 116 Wn. App. 658, 663-664, 67 P.3d 511, 514 (Div. I 2003) (citations omitted).</p>	<p>"There is no definition of quasi-municipal corporation contained in the</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		<p>statute. Accordingly, we may derive that term's meaning from the common law or from a dictionary. According to BLACK'S LAW DICTIONARY, quasi-municipal corporations are '[b]odies politic and corporate, created for the sole purpose of performing one or more municipal functions.' The leading commentator on municipal corporations also defines the term broadly: 'As used here, the term denotes a corporation created or authorized by the legislature that is merely a public agency endowed with such of the attributes of a municipality as may be necessary in the performance of its limited objective. In other words, a quasi-municipal corporation is a public agency created or authorized by the legislature to aid the state in, or to take charge of, some public or state work, other than community government, for the general welfare.' This definition encompasses any corporation created by a municipality that performs a public service but does not fit the traditional definition of a municipal corporation."</p>	
	<p><i>Whatcom County v. Taxpayers of Whatcom County Solid Waste Disposal Dist.</i>, 66 Wn .App. 284, 292, 831 P.2d 1140, 1144 (Div. I 1992) (citing EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.13, at 163 (John H. Silvestri & Mark S. Nelson eds., 3d rev. ed.1999)).</p>	<p>"Quasi-municipal corporation is . . . a corporation, created by the Legislature, that is a public agency endowed with the attributes of a municipality that may be necessary in the performance of a limited objective."</p>	
	<p>EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.13 (3rd ed. 2008).</p>	<p>"The terms 'quasi-municipal,' as applied to corporations, 'quasi-corporations,' 'public-quasi corporations,' and other similar terms, are often used as meaning the same thing. As the term is used here, what is</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		<p>meant is a corporation created or authorized by the legislature that is merely a public agency endowed with such of the attributes of a municipality as may be necessary in the performance of its limited objective. In other words, a quasi-municipal corporation is a public agency created or authorized by the legislature to aid the state in, or to take charge of, some public or state work, other than community government, for the general welfare. 'Quasi-municipal' corporations are public in nature, but not, strictly speaking, municipal corporations. They are bodies that possess a limited number of corporate powers and which are low down in the scale or grade of corporate existence, and consist of various local government areas established to aid the administration of public functions.</p>	
	<p>QMC's referenced in the RCW:</p>	<p>Local governmental entity – RCW 6.17.080; Library capital facility area – RCW 27.15.010 Urban emergency medical services district – RCW 35.21.762 emergency medical services district – RCW 36.32.40 solid waste disposal district –RCW 36.58.100 county rail district – RCW 36.60.010 park and recreation service area – RCW 36.68.400 transportation benefit district –RCW 36.74.040 service district (for bridges and roads)– RCW 36.83.010 special district –RCW 36.115.020 Cultural, arts, stadium and convention district –RCW 67.38.020</p>	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		Local government –RCW 77.12.220 flood control zone districts –RCW 86.15.010.	
Special District			
	RCW 85.38.010 (Diking and Drainage, Special district creation and operation, Definitions).	"Special district" means: (a) A diking district; (b) a drainage district; (c) a diking, drainage, and/or sewerage improvement district; (d) an intercounty diking and drainage district; (e) a consolidated diking district, drainage district, diking improvement district, and/or drainage improvement district; or (f) a flood control district.	
	RCW 35.58.020 (Cities and Towns, Metropolitan Municipal Corporations, Definitions).	"Special district" means any municipal corporation of the state of Washington other than a city, county, or metropolitan municipal corporation.	
	RCW 36.115.020 (Counties, Service Agreements, Definitions).	"Special district" means a municipal or quasi-municipal corporation in the state, other than a county, city, or school district.	
	RCW 39.80.020 (Public Contracts and Indebtedness, Contracts for Architectural and Engineering Services, Definitions).	"Special district" means a local unit of government, other than a city, town, or county, authorized by law to perform a single function or a limited number of functions, and including but not limited to, water-sewer districts, irrigation districts, fire districts, school districts, community college districts, hospital districts, transportation districts, and metropolitan municipal corporations organized under chapter 35.58 RCW.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
Special Purpose District			
	RCW 36.96.010 (Counties, Dissolution of inactive special purpose districts, Definitions).	"Special purpose district" means every municipal and quasi-municipal corporation other than counties, cities, and towns. Such special purpose districts shall include, but are not limited to, water-sewer districts, fire protection districts, port districts, public utility districts, county park and recreation service areas, flood control zone districts, diking districts, drainage improvement districts, and solid waste collection districts, but shall not include industrial development districts created by port districts, and shall not include local improvement districts, utility local improvement districts, and road improvement districts.	
	RCW 36.93.020 (Counties, Local Governmental Organization – Boundaries – Review Boards, Definitions).	(2) "Special purpose district" means any water-sewer district, fire protection district, drainage improvement district, drainage and diking improvement district, flood control zone district, irrigation district, metropolitan park district, drainage district, or public utility district engaged in water distribution.	
Taxing District			
	Const. art. VII, § 2. Accord: RCW 35.57.010; RCW 36.73.040; RCW 36.100.010.	The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district.	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
	RCW 39.89.020 (Public Contracts and Indebtedness, Community Revitalization Financing, Definitions).	Taxing districts means a governmental entity that levies or has levied for it regular property taxes upon real property located within a proposed or approved increment area.	
	RCW 84.04.120 (Property Taxes, Definitions).	"Taxing district" shall be held and construed to mean and include the state and any county, city, town, port district, school district, road district, metropolitan park district, 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.	
	RCW 84.54.043 (Property Taxes, Levy of Taxes, Limitations upon regular property tax levies).	The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts.	
	RCW 39.102.020 (Public Contracts and Indebtedness, Local Infrastructure Financing Tool Program, Definitions).	"Participating taxing district" means a local government having a revenue development area within its geographic boundaries that has entered into a written agreement with a sponsoring local government as provided in RCW 39.102.080 to allow the use of some or all of its local property tax allocation revenues or other revenues from local public sources dedicated for local	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		infrastructure financing.	
	RCW 84.52.052 (Property Taxes, Levy of Taxes, Excess levies authorized, Procedure).	As used in this section, the term "taxing district" means any county, metropolitan park district, park and recreation service area, park and recreation district, water-sewer district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, rural partial-county library district, intercounty rural library district, cemetery district, city, town, transportation benefit district, emergency medical service district with a population density of less than one thousand per square mile, cultural arts, stadium, and convention district, ferry district, city transportation authority, or regional fire protection service authority.	
	RCW 84.52.069 (Property Taxes, Levy of Taxes, Emergency medical care and service levies).	As used in this section, "taxing district" means a county, emergency medical service district, city or town, public hospital district, urban emergency medical service district, regional fire protection service authority, or fire protection district.	
	RCW 84.69.010 (Property Taxes, Refunds, Definitions).	"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	

*Proceedings of the
Washington State Association of Municipal Attorneys Fall - 2009*

TERM	SOURCE	DEFINITION	COMMENTARY
		corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.	
	RCW 39.102.020 (Public Contracts and Indebtedness, Local Infrastructure Financing Tool Program, Definitions).	<p>"Participating taxing district" means a local government having a revenue development area within its geographic boundaries that has entered into a written agreement with a sponsoring local government as provided in RCW 39.102.080 to allow the use of some or all of its local property tax allocation revenues or other revenues from local public sources dedicated for local infrastructure financing.</p> <p>"Taxing district" means a government entity that levies or has levied for it regular property taxes upon real property located within a proposed or approved revenue development area.</p>	
Unit of Government			
	RCW 47.29.020 (Public Highways and Transportation, Transportation Innovative Partnerships, Definitions).	"Unit of government" means any department or agency of the federal government, any state or agency, office, or department of a state, any city, county, district, commission, authority, entity, port, or other public corporation organized and existing under statutory law or under a voter-approved charter or initiative, and any intergovernmental entity created under chapter 39.34 RCW or this chapter.	