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A Local Government By Any Other Name

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Lawyers who work with local governments are often confounded by the vast array of categories that statutes and judges use to classify municipal entities: “municipal corporations,” “quasi-municipal corporations,” “municipalities,” “public bodies,” “public agencies,” “local governments,” and many more.

What’s in a name? Does it matter? Should anyone care? The answer is that it makes a significant difference: in the outcome of lawsuits, in the allocation of state and federal funds, and in the ability of lawyers, affected jurisdictions and the general public to work with applicable laws.

This paper reviews the categories that Washington legislators and the Washington State Supreme Court have used to classify and describe local government units. It then describes how the large array of classifications—and the lack of consistent interpretation and use of those labels—leads to confusion and unnecessary litigation. After presenting several case studies of the effects of confusing definitions, the paper suggests that legislation reducing the number of terms classifying local governments would benefit lawyers, judges, local government and the general public. It specifically recommends that “municipal corporation” become the standard category for almost all local governments, and that “governmental body” be designated as the standard term for a broader category that includes both the state and its agencies, and local governments.

How Many Categories?

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Municipal lawyers are keenly aware of how many different kinds of municipal entities there are in Washington State, including cities, counties and a multitude of special purpose districts. Washington's constitution specifies only "counties," "cities," "towns," and "townships," and then references other "corporations for municipal purposes" or "municipal corporations" that may be created by the legislature.¹ Indeed, the legislature has seen fit to create many more types of municipal entities than are listed in the constitution. In 2008, there were at least 58 separate types of general purpose and special purpose municipalities in the RCW, from counties to cities to mosquito control districts.² Those local governments typically overlap each other so that an individual household can easily be located within a half dozen jurisdictions.

The merit of having so many separate types of local governments can be legitimately debated. Alaska seems to make do with just two general categories: cities and boroughs,³ although those in turn are further divided into home rule cities, first class cities, second class cities, various classes of organized boroughs (including unified municipalities), and unorganized boroughs.⁴ Schools, ports, and various utility services are all provided for as part of the cities and organized boroughs, virtually eliminating the multiplicity of overlapping jurisdictions and taxing districts that characterizes Washington and many other states. Hawaii goes one step further:⁵ there is just one primary type of local government: the county, of which that island state has four.⁶ Perhaps Alaska and Hawaii organize their municipalities so simply because they have not been around long enough to accrete specialized local agencies. But the main reason is that when their constitutions were written in the 1950s—long after most other state constitutions—they were intentionally drafted to avoid the multiplicity of

¹ See, e.g., Wash. Const. Art. XI, Secs. 1, 4, 10, 11 and 12.

² The best description of many of these municipal entities and their powers can be found in the recently published (and already classic) treatise: Steve Lundin, The Closest Governments to the People: A Complete Reference Guide to Local Government in Washington State (2007).

³ Dan Brockhorst, Local Government in Alaska (Alaska Department of Community and Economic Development, 2001). Available at: http://www.dced.state.ak.us/dca/lbc/pubs/Local_Gov_AK.pdf.

⁴ Article X, Sec. 2 of Alaska's Constitution provides: "All local government powers shall be vested in boroughs and cities. The State may delegate taxing powers to organized boroughs and cities only."

⁵ Article III, Sec. 1 of Hawaii's Constitution provides: "The legislature shall create counties, and may create other political subdivisions within the State, and provide for the government thereof. Each political subdivision shall have and exercise such powers as shall be conferred under general laws."

⁶ See: <http://www.chem.hawaii.edu/uham/counties.html>.

overlapping and competing local governments that characterized many other states.⁷

The remarkable variety of local governments in Washington State is not limited to having approximately five dozen different types of municipalities created by statute. State Supreme Court decisions and statutes together manage to use at least another 22 different broad taxonomic categories to mix and match those municipalities when they are grouped in order to define, interpret and apply the state constitution, statutes and the common law. In 2008, my colleague Alicia Feichtmeir and I reviewed case law and the RCW to determine how many general categories Washington judges and lawmakers have used to cluster local governments for various interpretive purposes.⁸ Of the 22 we found, the 17 that are formally used as definitions in statutes are listed immediately below, with the number of times that the particular term is defined within a codified statute:⁹

- Local Government (29)
- Public Agency (14)
- Municipality (12)
- Taxing District (9)
- Agency (8)
- Municipal Corporation (6)
- Public Body (6)
- Political Subdivision (4)
- Local Agency (4)
- Special District (4)
- Local Government Entity (3)
- Special Purpose District (2)
- District (2)
- Public Corporation (1)

⁷ In a speech to the Alaska Constitutional Convention on January 19, 1956, delegate John Rosswog of the Local Government Committee stated: “We did believe that the problem in the older states has been where many different government divisions are set up, it has finally come to the point where it is almost impossible to understand them.” Available at: http://www.law.state.ak.us/scripts/dtSearch/cc_search.html (Day 58).

⁸ Some of the taxonomic groupings that the legislature and the courts have developed include state agencies along with local government entities.

⁹ The data collected for this study is available in an appendix accompanying the electronic version of this paper. The appendix is also available from the Municipal Research and Services Center at: <http://www.mrsc.org/Subjects/Governance/spd/SPD-Definition.aspx#Washington>.

Government Entity (1)
Local Public Agency (1)
Unit of Government (1)

In addition to the above categories, which are defined in various codified statutes, there are many instances in which the terms “instrumentality,” “quasi-municipal corporation,” “public body corporate and politic,” and “governmental body,” are used in statutes without definition. Further, lawyers and judges frequently employ the terms “general purpose government,” “municipal corporation,” “political subdivision” and “instrumentality”—apart from any statutory context—as broad categories or terms of art to describe local government entities.¹⁰

Past Definitional Confusion

Confusion over the meaning of a broad local government category led to problems early in the state’s history. Article VIII, Section 6 of the original state constitution, then as now limited the indebtedness of any “county, city, town, school district or other municipal corporation” to five percent of the value of taxable property.¹¹ Just four years after the constitutional convention drafted that language, the State Supreme Court was faced with determining what Article VIII, Section 6 meant by “municipal corporation.” In 1892, in *Board of Directors of Middle Kittitas Irrigation District v. Peterson*,¹² the State Supreme Court had to deal with whether an irrigation district was subject to constitutional debt limits. Irrigation districts do not levy taxes, and the court recognized that irrigation district obligations backed by assessments on agriculturists were different than, for example, school district bonds backed by property taxes. Justice Hoyt wrote that each irrigator paid an “assessment in the nature of a tax,” but that such a payment was “not for the benefit of the community at large...but for the special benefit of the owners of real estate situated therein, and is proportioned to the benefits which they are to receive from the improvement.”¹³ But it would be another three years before the Washington Supreme Court became the first in the nation to develop a new doctrine that bonds backed by revenues other than taxes did not constitute

¹⁰ See, e.g., *Holmes Harbor Sewer Dist. V. Frontier Bank*, 123 Wn.App. 45, 55-56, 96P.3d 442, 447 (2004). See generally, 1 E. McQuillin, *Law of Municipal Corporations* §2.25-.30 (3rd Ed. 1999).

¹¹ Emphasis added.

¹² 4 Wash. 147, 29 P. 995 (1892). For a general history of law relating to Washington irrigation districts and voting therein, see Lundin, footnote 2, above, at 291-96.

¹³ 4 Wash. at 152, 29 P. at 997.

constitutional “debt.”¹⁴ Thus, in *Irrigation District v. Peterson*, the court latched onto the concept that an irrigation district is not a “municipal corporation” so that the constitutional debt limit would not apply. In his opinion, Justice Hoyt (chair of the 1889 Constitutional Convention), wrote:¹⁵

One of the essentials of a municipal corporation is that for the purposes for which it is organized it must affect all within its boundaries alike, and this is true, even although such corporation is constituted for a single purpose; for instance, a school district, though organized only for the purpose of providing means and furnishing facilities for the education of its children, yet affects all the taxpayers of such district alike.

Because irrigation districts did not impose generally applicable property taxes, and because they existed for the sole benefit of irrigators rather than the general public, the court reasoned that they were not “municipal corporations,” strictly speaking. This approach was soon followed in other cases involving irrigation districts, including *Columbia Irrigation District v. Benton County*,¹⁶ in which the court followed the principle in *Irrigation District v. Peterson* and ruled that because irrigation districts were at most “quasi-municipal corporations” rather than “municipal corporations,” the provision of Washington’s constitution exempting the property of “municipal corporations” from property taxes did not apply.¹⁷ The *Columbia Irrigation District* court recognized that sometimes it had earlier been forced to treat irrigation districts as “municipal corporations” for some purposes, such as recognition of their right to sue and be sued, or to make

¹⁴ *Winston v. Spokane*, 12 Wash. 524, 41 P.888 (1895).

¹⁵ 4 Wash. at 151, 29 P. at 996.

¹⁶ 149 Wash. 234, 227 P. 813 (1928). See also, *In re Riverside Irrigation District*, 129 Wash. 627, 225 Pac. 636 (1924), which held that irrigation districts were not the sort of municipal corporations or quasi-municipal corporations that were barred from having boundaries that overlapped other irrigation districts.

¹⁷ Article VII, Sec. 2 of Washington’s original constitution provided “that the property of the United States and of the state, counties, school districts and other municipal corporations...shall be exempt from taxation.” This language now appears in Wash. Const. Art. VII, Sec. 1. Because of the question of whether quasi-municipal corporation property was subject to taxation, the legislature enacted Chap. 243, Sec. 1, Laws of 1927 (RCW 87.03.260), which expressly exempted irrigation district property. In a case that was a companion to *Columbia Irrigation District*, the State Supreme Court upheld the statutory exemption of irrigation district property, in *Richland Irrigation Dist. v. De Bow*, 149 Wash. 242, 270 P. 816 (1928).

contracts.¹⁸ But the court reasoned that the “fact that the legislature may confer upon irrigation districts powers which are essential to the existence of a municipal corporation in the strict and proper sense does not necessarily make those districts municipal corporations in the general sense.”¹⁹

Crystal clear? Sometimes irrigation districts are municipal corporations and sometimes they aren't. Sometimes irrigation districts are quasi-municipal corporations and sometimes they aren't.²⁰ And sometimes irrigation districts are municipal corporations in the “strict and proper sense” but at other times they are municipal corporations in the “general sense.”

Much of law is taxonomic in character. That is to say that law, like Linnaean taxonomy in biology, is in part concerned with trying to divide phenomena into groups based on similar characteristics so that we can better understand and work with those phenomena. Judges prefer neat conceptual classifications for analytical challenges they encounter because they don't have to think too deeply about how to respond. Lawyers like categories because if they can accurately fit a question into an existing box, it will help predict what a judge will do later if that judge uses the same box. This is all well and good when the boxes work, and when there aren't so many boxes that no one knows which ones to use. Further—to use another metaphor—the lawyers and/or the judges occasionally will be faced with trying to pound round pegs into square holes, and in law that can lead to trouble.

Forty-four years after *Columbia Irrigation District v. Benton County*, the Washington Supreme Court in *Roza Irrigation District v. State*²¹ had to work creatively to fit a round peg into the square hole it had created in *Irrigation District v. Peterson* and *Columbia Irrigation District*. In 1967 the legislature had enacted the Public Employees' Collective Bargaining Act,²² which was written to “apply to any county or municipal corporation, or any political subdivision of the state of Washington...”²³ The Roza Irrigation District asserted that because the early-twentieth century cases had ruled irrigation districts to be “quasi-municipal corporations” rather than “municipal corporations,” the district was not

¹⁸ 149 Wash. At 239, 270 Pac. at 817-18.

¹⁹ *Id.*

²⁰ See footnote 15, above.

²¹ 80 Wn.2d 633, 497 P.2d 166 (1972).

²² Ch.108, Laws of 1967 Ex. Sess.

²³ RCW 41.56.020.

subject to the new collective bargaining law. However, the State Supreme Court was unwilling to let itself get jammed into a taxonomic box that didn't make sense. The court's opinion, by Justice Rosellini, recognized the confusion around the term "municipal corporation":²⁴

That the designation municipal corporation is susceptible of more than one meaning is well-settled...Municipal corporations are either (1) municipal corporations proper, or (2) quasi-municipal corporations. They may also be classified as (a) municipal corporations in the strict sense of the term, and (b) municipal corporations in the broad sense of the term....The proposition that the legislature may use the term in some contexts with the intent that it should be broader in its scope than when used in other contexts has been clearly recognized by this court.

The court then unanimously ruled that while the term "municipal corporation" may be used in the constitution or a statute "in either a broad or a limited sense,...in each case the meaning of the term must be ascertained by an examination of the statute to determine the legislative intent."²⁵ In other words, an undefined term should make sense when it is applied. The court held that in this instance the legislature meant the new law to cover all public employees, and that a liberal construction of the statute (and the term "municipal corporation") was in order.

The result and the reasoning in *Roza Irrigation District* did make sense. But why should the parties have been forced to engage in a time-consuming and expensive goose chase in the first place? Why should people waste their time in litigation over the meaning of a general category term like "municipal corporation" when the statute could have succinctly defined it? And this particular statute did not use just one murky term ("municipal corporation"), but included another that has never been adequately defined in Washington law—"political subdivision," a concept that is defined differently in at least a half dozen statutes²⁶ but which is used much more frequently in an undefined way. Federal tax rulings neatly define "political subdivision" as a subdivision of a state that has either

²⁴ 80 Wn.2d at 635, 497 P.2d at 168. (Quoting, in part, McQuillan, *Municipal Corporations* Sec. 2.07 (3d rev. ed. 1971).

²⁵ 80 Wn.2d at 637, 497 P.2d at 169.

²⁶ See, e.g., RCW 39.34.020(1); RCW 38.52.010; RCW 42.30.020(1)(b); RCW 43.160.020, RCW 43.250.020; RCW 80.50.300.

taxing power, the power of eminent domain, or police power,²⁷ but no such rule of thumb has been created under Washington law.

Washington State's use of so many taxonomic categories for municipal entities—sometimes defined and sometimes undefined, sometimes defined consistently and sometimes inconsistently—contributes to the confusion that already exists simply by virtue of having so many different specific *types* of local agencies.

Still Confusing People Today

The use of multiple general terms for groups or types of local governments continues to cause confusion among lawyers and judges. Below are some recent instances of definitional or taxonomic problems that have recently come to my attention.

Case Study #1: Should all “Quasi-Municipal Corporations” be Taxed? *Columbia Irrigation District v. Benton County* held that irrigation districts were “quasi-municipal corporations,” and, notwithstanding the tax exemption for municipal corporations in Article VII, Sec. 1, were subject to property taxes without express legislative exemption. Accordingly, does it follow that all other entities declared by the legislature to be “quasi-municipal corporations” should be subject to property taxation unless they likewise obtain a statutory exemption? Logically those “quasi-municipal corporations” should be taxed, but that would come as a great surprise to library capital facility areas,²⁸ urban emergency medical services districts,²⁹ solid waste disposal districts,³⁰ county rail districts,³¹ park and recreation service areas,³² transportation benefit districts,³³ cultural, arts, stadium and convention districts,³⁴ flood control zone districts.³⁵ These are all declared to be “quasi-municipal corporations” by statute, but they serve the general public and therefore are not subject to the reasons that the court used in *Columbia Irrigation District v. Benton County* to impose taxes on irrigation districts, *i.e.*, that irrigation

²⁷ *Shamberg v. Commissioner*, 3 T.C. 131, 143, acq. 1945 C.B. 6, aff'd, 144 F.2d 998 (2d Cir.), cert. denied, 323 U.S. 792 (1944); see also Rev. Rul. 77-164, 1977-1 C.B. 20.

²⁸ RCW 27.15.010.

²⁹ RCW 35.21.762.

³⁰ 36.58.100.

³¹ RCW 36.60.010.

³² RCW 36.68.400.

³³ RCW 36.74.040.

³⁴ RCW 67.38.020.

³⁵ RCW 86.15.010.

districts are for the benefit of for-profit agriculturists rather than for the general public, and ought therefore to be taxed. These other entities labeled as “quasi-municipal corporations” by the legislature are single-purpose districts created to carry out discrete tasks, but there is no logical reason that they should not be labeled as “municipal corporations.”

Case 2: Regional Transit Authorities as “Municipal Corporations.”

In 2004, the Central Puget Sound Regional Transit Authority (“Sound Transit”) applied for \$500 million in federal funds that were available to any “urban public transportation system” as defined under RCW 47.04.082, which provides:³⁶

As used in this act the term "urban public transportation system" shall mean a system for the public transportation of persons or property by buses, street cars, trains, electric trolley coaches, other public transit vehicles, or any combination thereof operating in or through predominantly urban areas and owned and operated by the state, any city or county *or any municipal corporation* of the state, including all structures, facilities, vehicles and other property rights and interest forming a part of such a system.

The tricky thing was that Sound Transit’s statutory authorization describes a regional transit authority as an *authority* or *agency*, and does not expressly label such an entity as a municipal corporation, *per se*. State and federal transportation officials became nervous about the lack of a formal statutory classification of Sound Transit as a “municipal corporation.” Never mind that the statute permitting creation of regional transit authorities clearly treats them as independent local governments with the power, among other things, to enter into contracts, sue and be sued, exercise eminent domain, impose taxes, and borrow money—all without the approval of the state or any other governmental entity³⁷. These are all typical powers of municipal corporations, but the availability of half a billion dollars of federal funds hinged on whether various officials were comfortable that regional transit authorities were indeed “municipal corporations.”

³⁶ Emphasis added.

³⁷ RCW 81.112.060-.080, McQuillan, *Law of Municipal Corporations*, §2.07.10 (3rd ed. 2008) defines a “municipal corporation” as “a body politic and corporate, possessing a legal entity and name, a seal, . . . a capacity to act in solemn form, a capacity to contract and be contracted with, to sue and be sued, a persona standi in iudicio, to hold and dispose of property, and thereby to acquire rights and incur liabilities with power of perpetual succession. . . .” *See also, American Fed. Of Teachers v. Yakima School District*, 74 Wn.2d 865, 868-69, 447 P.2d 593, 595-96 (1968).

Ultimately, after a detailed memorandum on *Roza Irrigation District* and a discussion of how the meaning of RCW 47.04.082 turns on whether that statute uses the term *municipal corporation* in a “broad” or generic sense or in a more “narrow” sense referring only to specific local government entities, the state and federal officials became satisfied that Sound Transit was just the sort of “municipal corporation” and “urban public transportation system” that deserved funding. Correct outcome, but, again, a perplexing problem could have been avoided by better statutory definitions and also, understanding of the general term “municipal corporation.”

Case Study #3: Code City Powers.

A city attorney of a code city recently called, inquiring about the extent of his client’s powers. RCW 35A.11.020 provides, among other things, that the “legislative body of each code city shall have all powers possible for a city or town to have under the Constitution of this state, and not specifically denied to code cities by law.” This is the common understanding, *i.e.*, that code cities can exercise all the powers vested by Title 35A RCW, plus all the powers elsewhere granted to first class cities, second class cities, and towns. So far so good. But this city attorney pointed out an extra kicker in RCW 35A.11.020:

In addition and not in limitation, the legislative body of each code city shall have *any authority ever given to any class of municipality or to all municipalities of this state before or after the enactment of this title*, such authority to be exercised in the manner provided, if any, by the granting statute, when not in conflict with this title.

The term “municipalities” is not defined in RCW 35A.01.070, which provides definitions to be used throughout Title 35A, nor is the term defined anywhere else in that title. The term is defined in 12 other locations in the RCW, often quite broadly (*e.g.*, “any political subdivision of municipal corporation of the state³⁸), but occasionally narrowly (*e.g.*, “every city and town having a regularly organized full time, paid, fire department employing firefighters³⁹”). Without a clear definition of the term “municipalities,” and with the clear language in RCW 35A.11.020 to the effect that the grant of power is more than that granted to first class cities, second class cities, and towns, do code cities have any authority granted to a

³⁸ RCW 35.60.010, defining “municipality” in the context of participation in world fairs or expositions.

³⁹ RCW 41.24.010, relating to fire fighters’ civil service and pensions.

regional transportation authority?⁴⁰ A public utility district?⁴¹ A port district?⁴² A joint operating agency like Energy Northwest?⁴³ Perhaps. And perhaps not. It would be helpful if the code city law provided a definition of the general term “municipality.”

Case Study #4: Cities and Counties as “Political Subdivisions of the State.”

Another recent phone call came from the attorney for a medium-sized community, inquiring whether his code city client was a “political subdivision of the state.” My immediate reaction was: “Isn’t that a no-brainer?” But he pointed out that Article XI, Section 1 of the State Constitution labels counties as “legal subdivisions of this state,” that Article VII, Sec. 2, on property tax levies, appears to distinguish between “any political subdivision, municipal corporation, district, or other governmental agency” without defining any of them, and that Article VIII, Section 10 makes a similar distinction. Then he got to the nub of his question: “My friends who are prosecuting attorneys are always making a big deal about how counties are ‘political subdivisions’ rather than ‘municipal corporations. Therefore, since my jurisdiction is a city, and maybe also a municipal corporation, it is exempt from the veteran preferences required by Chapter 73.16 RCW because by its terms that statute applies only to the state, its ‘agencies and political subdivisions,’⁴⁴ and cities are “municipal corporations” rather than ‘political subdivisions’.” That made me stop and think. But I then proceeded to walk him through *Roza Irrigation District*, and explained that while the language may be perfectly unclear, the courts would likely look through the overlapping and confusing definitions to the underlying purpose of the statute, ruling that cities were indeed subject to the veterans’ preference law. Once again, the inconsistent use of undefined general categorical terms for a local government entity had caused confusion.

A quick review of our long list of terms for statutory and judicial general terms for local governments, yields many potential future puzzles. One of the biggest problems is that statutes often define one general term by using other terms that are undefined themselves. For example, as noted above, RCW 35.60.010 defines a “municipality” to mean “any political subdivision or municipal corporation.” RCW 43.250.020 defines “political

⁴⁰ Chap. 81.112 RCW.

⁴¹ Title 54 RCW.

⁴² Chapter 53 RCW.

⁴³ Chapter 43.52 RCW.

⁴⁴ RCW 73.16.031(13).

subdivision” to mean any “county, city, town, municipal corporation, political subdivision, or special purpose taxing district.” RCW 90.30.080 defines “public bodies” to include “municipal or public corporations [and] counties....” RCW 35.82.030 and .070 declare that a housing authority is “a public body corporate and politic,” but neither defines that phrase nor explains whether it is equivalent to the term “municipal corporation” (something that has gnawed at housing authority lawyers for decades). Article VII, Section 1 of the Washington State Constitution clearly includes school districts in the category of “municipal corporations” exempt from property taxes, but in RCW 28A.320.010 the legislature announced that a “school district shall constitute a body corporate and shall possess all the usual powers of a public corporation,” whatever a “public corporation” is.⁴⁵ The bottom line is that the constitutional, statutory and judicial use of at least 22 terms for taxonomic categories of local governments—sometimes defined, sometimes not—is pure trouble, and should be remedied.

An Easy (But Boring) Fix

The cure for this definitional confusion is fairly straightforward, although it involves real drudgery: Washington local government statutes should be methodically amended to eliminate almost all the general terms used for municipalities, and replaced with a small number of defined terms. The legislature is unlikely to reduce, from about five dozen, the number of types of local entities. The structure of local government in Washington is not going to look like Alaska or Hawaii. But lawmakers likely would be willing to enact technical legislation reducing the number of broad categories of local governments from 22 to a handful. This would put us more in line with Oregon, whose code consistently uses the term “local government” to cover all cities, counties, and special purpose districts,⁴⁶ and the term “public body” to include local governments plus state agencies.⁴⁷ California typically uses the overarching term “local agency” to describe

⁴⁵ Note that school districts are routinely treated by the courts as “municipal corporations.” See, *Irrigation District v. Peterson*, 4 Wash. 147, 151, 29 P. 995, 996 (1892). But see, *Bellevue School District No. 405 v. Brazier Construction Co.*, 100 Wn.2d 776, 779, 675 P.2d 232, 234 (1984), in which the Washington Supreme Court stated: “Unlike cities and towns, however, school districts are essentially only *quasi* municipal corporations. They are mere arms of the state for the administration of its school system exercising a portion of the sovereign power of the state, not for their own benefit, but as agents of the public.” *Brazier* involved whether a statute of limitations applied to a construction defect lawsuit brought by a school district. “Municipal corporations” were not exempt from the applicable statute of limitations, but the state was. The court held, at least in the context of that case, that a school district should be treated as an arm of the state rather than as a “municipal corporation.”

⁴⁶ See, e.g., ORS Sec. 174.116.

⁴⁷ See, e.g., ORS Sec. 287A.001.

any local government entity from county down to special purpose district,⁴⁸ and “public agency” as a catch-all for local agencies together with state agencies.⁴⁹

One might debate which of the many available terms are best. As shown above, “local government” and “municipality” are the ones used most frequently in the RCW to describe local entities, while “public agency” and “public body” are the most common descriptors of local plus state entities. But current popularity is probably not the best guide. Instead, we should take direction from the state constitution because it specifies certain terms and it is not easily amended. The statutory catch-all for most Washington local government entities should be “municipal corporation” because that term is used in Article XI for cities, towns and other “corporations for municipal purposes” that the legislature sees fit to create. The category should comprise all local political bodies (whether general purpose or single-purpose) that are separate corporate entities sufficiently independent of the state or any other local governments to be able, normally without the approval of any other government, “to contract and be contracted with, to sue and be sued,...to hold and dispose of property, and thereby to acquire rights and incur liabilities with power of perpetual succession.”⁵⁰ The federal tax criteria for identifying a separate political subdivision could serve as the model for determining whether an entity is a separate “municipal corporation,” *i.e.*, whether that entity has either the taxing power, the power of eminent domain, or the police power.⁵¹ But the most important criterion is whether a governmental body is a separate corporation with a board (elected or appointed) that can make decisions without regular oversight or interference from a parent government. A general provision (codified where the Code Reviser thinks best) should define “municipal corporation” as follows:

Except as otherwise expressly provided in a statute, “municipal corporation” means and shall include any city, town, county, special purpose district or other local government entity created pursuant to applicable law.

Despite potential protestations from county attorneys, counties should be lumped in with other local entities and categorized as “municipal corporations” in most statutes. Counties play a dual role: as municipal corporations controlling local affairs, and as agents of the state to

⁴⁸ See, *e.g.*, Cal. Gov. Code Secs. 3203 and 5950.

⁴⁹ See, *e.g.*, Cal. Gov. Code Sec. 4217.11.

⁵⁰ See footnote 37, above, and accompanying text.

⁵¹ See footnote 27, above, and accompanying text.

implement certain justice and social welfare responsibilities.⁵² But in the rare circumstances when counties are not appropriately grouped with other municipalities, they can be expressly excluded. In addition, a provision at the beginning of Title 36 (counties) could declare that except where expressly provided to the contrary, whenever the term “municipal corporation” is used in the RCW, that term shall include any county. Counties are not sufficiently different from cities in independence, powers, and organization to merit a separate taxonomic category. The term “political subdivision” that some prefer for counties, is a term that the legislature, the courts and the Internal Revenue Service often apply to cities and special purpose districts—and justly so. To formally label counties as “political subdivisions” while all other local governments are labeled “municipal corporations” will continue the confusion.

The local governments that have encountered trouble for not having been expressly labeled as “municipal corporations” (*e.g.*, housing authorities⁵³ and regional transit authorities⁵⁴) should now be extended that formal status. At the same time, careful thought needs to be given to the few local entities that should *not* be treated as municipal corporations. One of those would be public corporations created under RCW 35.21.730-.757, because they are subsidiary instrumentalities of the cities and counties that create them: essentially “wholly-owned subsidiaries” that may incur liabilities independent of their parent city or county but which are not sufficiently independent to be treated as “municipal corporations” for all the purposes that term. Similarly, local and state corporations or authorities created to issue tax-exempt private activity bonds (so-called “conduit” issuers)⁵⁵ should not be treated as independent municipal corporations. Agencies formed under the Interlocal Cooperation Act⁵⁶ should also be treated as subsidiary instrumentalities except where they rise to a level of

⁵² See, Lundin, footnote 2, at 81-87. Regarding the status of counties and county officials as agents of the state, *see, e.g.*, RCW 36.75.020 (“All of the county roads in each of the several counties shall be established, laid out, constructed, altered, repaired, improved, and maintained by the legislative authority of the respective counties as agents of the state”), and Sec. 1, Chap. 309, Laws of 2008 (“The legislature finds that an elected county prosecuting attorney functions as both a state officer in pursuing criminal cases on behalf of the state of Washington, and as a county officer who acts as civil counsel for the county...”).

⁵³ RCW 35.82.030.

⁵⁴ RCW 82.112.060.

⁵⁵ *E.g.*, local public corporations created under chapter 39.84 RCW. State conduit issuers such as the Washington State Housing Finance Commission (RCW 43.180.040(1)), the Health Care Facilities Authority (RCW 70.37.030) and the Washington Economic Development Finance Authority (RCW 43.163.020) are already expressly designated “instrumentalities” of the state.

⁵⁶ Chapter 39.34 RCW.

independence or political subdivision powers that might warrant their being treated as municipal corporations.⁵⁷ Indeed, to avoid future confusion, the defined concept “instrumentality” or “governmental instrumentality” should be added to the RCW, perhaps tracking federal tax law use of that term to describe subsidiaries of states and municipal corporations that are or can be directly controlled by their parent entities.

Next, the catch-all term for municipal corporations plus state agencies should be “governmental body,” defined as follows:

“Governmental body” means and shall include the state of Washington and any office, department, division, board, commission or other agency or instrumentality thereof, together with every municipal corporation and other agency or instrumentality thereof.

The terms “public agency” and “agency” are currently the most frequently used categories covering both state and local entities. However, the term “agency” brings with it the concept of a subsidiary instrumentality or agent, and thus may be misleading.

Apart from those terms, few if any others should be used. The Code Reviser should scrub the RCW, drafting legislation that would replace “local agency,” “local government,” “local government entity,” “municipality,” and all the other overlapping but unnecessary definitions. If specific statutes need a separate definition for subsets of municipal corporations, such as “special purpose districts,” those statutes should be permitted to use the specialized terms (consistently defined in each such statute). “Taxing district” and “junior taxing district” are also terms of art that warrant retention, as do specific categories that are established by statute to describe narrow subsets of governmental entities, such as public transportation providers⁵⁸ or agencies serving the mentally ill.⁵⁹ In other instances, a broader category is needed as a term of art, such as the Open

⁵⁷ Watershed management partnerships formed under RCW 39.34.190-.220, which have the power of eminent, might appropriately be treated as municipal corporations.

⁵⁸ See, e.g., RCW 35.58.272.

⁵⁹ See, e.g., RCW 70.96B.010.

Public Meetings Act's inclusion of governmental subunits along with the main units.⁶⁰ Federally-recognized tribal governments will need to be added back into the few statutes in which they have been clustered with local governments.⁶¹ But generally, the use of terms other than "municipal corporation" and "governmental body" should be eliminated wherever possible. Statutes that use these two terms can cross-reference to the standard definitions in Titles 35 and 42, respectively. Hopefully, the courts will pick up on this change and stop using other taxonomic categories other than those provided by statute. With these adjustments, the definitional lives of municipal lawyers, judges and the general public will greatly improve.

⁶⁰ *See, e.g.*, RCW 42.30.020.

⁶¹ *See, e.g.*, RCW 39.102.020(10).

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Appendix *

A Local Government By Any Other Name

By Hugh Spitzer

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

* This Appendix was prepared by Alicia Feichtmeir of Foster Pepper PLLC.

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MATRIX OF TERMS CATEGORIZING LOCAL GOVERNMENT ENTITIES IN WASHINGTON STATE

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TERM	SOURCE	DEFINITION	COMMENTARY
<p>I. Agency</p>			
	<p>RCW 42.17.020 (Public Officers and Agencies, Open Public Meetings Act, Definitions).</p>	<p>"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.</p>	
	<p>RCW 4.22.080 (Civil Procedure, Contributory Fault--Effect-- Imputation--Contribution-- Settlement Agreements, Year 2000 failure-- Actions against agency or public service provider—Definitions).</p>	<p>"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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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.</p> <p>"Agency" does not include municipal electric or gas utilities formed under Title 35 RCW or electric public utility districts formed under Title 54 RCW.</p>	
	<p>RCW 39.29.006 (Public Contracts and Indebtedness, Personal Service Contracts, Definitions).</p>	<p>"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 educational, correctional, and other types of institutions.</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
	<p>RCW 39.80.020 (Public Contracts and Indebtedness, Contracts for Architectural and Engineering Services, Definitions).</p>	<p>"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].</p>	
	<p>RCW 41.06.020 (Public Employment, Civil Service, and Pensions, State Civil Service Law, Definitions).</p> <p>Accord: RCW 41.80.005 (Public Employment, Civil Service, and Pensions, State Collective Bargaining, Definitions).</p>	<p>"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.</p>	
	<p>RCW 42.17.020 (Public Officers and Agencies, Disclosure--Campaign Finances--Lobbying—Records, Definitions).</p>	<p>"Agency" includes all state agencies and all local agencies. "State agency" includes every state office, department, division, bureau,</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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, Public Records, Definitions).	"Agency" includes all state agencies and all local agencies.	
II. 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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.</p>	
	<p>RCW 89.08.020 (Reclamation, soil conservation, and land settlement, conservation districts, Definitions).</p>	<p>"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.</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
	<p>Various types of districts noted in the RCW:</p>	<p>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 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)</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
III. 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.’”	

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TERM	SOURCE	DEFINITION	COMMENTARY
IV. Government Entity			
	RCW 7.25.005 (Special Proceedings and Actions, Declaratory Judgment of Local Bond Issues, Definitions).	"Government entity" means the state of Washington, the state finance committee, any county, city, school district, other municipal corporation, taxing district, or any agency, instrumentality, or public corporation thereof.	
V. 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).	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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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 special license plate.</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
VI. 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	Including “instrumentality of a state” in the definition of “person.”	

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TERM	SOURCE	DEFINITION	COMMENTARY
	Development, Definitions); RCW 81.88.010 (Transportation, Gas and Oil Pipelines, Definitions)		
	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.	
	RCW 41.48.020 (Public Employment, Civil Service and Pensions, Federal Social Security for Public Employees, Definitions).	Stating that “[a] political subdivision includes an instrumentality of the state...”	
	Other RCW references:	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	
	<i>Haberman v. Washington Public Power Supply System</i> , 109 Wn.2d 107,	“Even if we assume that the guaranties were somehow	Unfortunately “public instrumentality” is not

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TERM	SOURCE	DEFINITION	COMMENTARY
	124, 744 P.2d 1032, 1048 (1987) (emphasis added).	"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."	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. "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"
	BLACK'S LAW DICTIONARY 364 (3rd Pocket ed. 2006).	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.	

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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).	
VII. 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,	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	
VIII. 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-	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	

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TERM	SOURCE	DEFINITION	COMMENTARY
	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 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	"Local government" means any county, city, town,	

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TERM	SOURCE	DEFINITION	COMMENTARY
	for building engineering systems).	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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		81.112 RCW, port district, public hospital district, public 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	"Local government" means any county, city, town, special purpose district,	

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TERM	SOURCE	DEFINITION	COMMENTARY
	governments and institutions of higher education).	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 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	"Local government" means a county government in the state of Washington or a city	

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TERM	SOURCE	DEFINITION	COMMENTARY
	Housing and Assistance, Definitions).	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	“Local government” as used in this section means	

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TERM	SOURCE	DEFINITION	COMMENTARY
	planning, development).	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.	
	RCW 81.88.010 (Transportation, Gas and Oil Pipelines, Definitions).	“Local government” means a political subdivision of the state.	
	RCW 84.33.035 (Property Taxes, Timber and Forest Lands, Definitions).	"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.	

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TERM	SOURCE	DEFINITION	COMMENTARY
	<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>	
	<p>RCW 90.58.030 (Water Rights – Environments, Shoreline Management Act, Definitions and Concepts).</p>	<p>"Local government" means any county, incorporated city, or town which contains within its boundaries any lands or waters subject to this</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		chapter.	
IX. Local Governmental Entity			<p>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.</p>
	<p>RCW 4.96.010 (Civil Procedure, Actions against political subdivisions, municipal and quasi-municipal corporations, Tortious conduct of local governmental entities – liability for damages).</p>	<p>“[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.</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
	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 local governmental entity).	As used in this section, the term "local governmental entity" means a county, city, town, special district, municipal corporation, or quasi-municipal corporation.	
X. 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	
XI. 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.	

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TERM	SOURCE	DEFINITION	COMMENTARY
<p style="text-align: center;">XII. Municipal Corporation</p>			<p>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 term applies to entities that have subordinate and local powers of legislation.</p>
	<p>RCW 39.50.010 (Public Contracts and Indebtedness, Short-Term Obligations-Municipal Corporations, Definitions).</p>	<p>"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,</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.”	
	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	The Washington Supreme Court has held an irrigation district is a municipal corporation in certain circumstances.	

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TERM	SOURCE	DEFINITION	COMMENTARY
	<p>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).</p>		
	<p><i>Roza Irrigation Dist. v. State</i>, 80 Wn.2d 633, 640, 497 P.2d 166 (1972).</p>	<p>“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 sense, the term includes quasi-public corporations created as instrumentalities of the state for limited purposes.”</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
	<p><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)).</p>	<p>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.</p>	<p>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.</p>
	<p>Examples of municipal corporations noted throughout the RCW’s:</p>	<p>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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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>	
<p>XIII. Municipality</p>			
	<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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	
	RCW 35.58.272 (Cities and Towns, Metropolitan municipal corporations, Public transportation systems – Definitions).	"Municipality" as used in RCW 35.58.272 through 35.58.279, as now or hereafter amended, and in RCW 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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</p>	<p>For the purposes of this chapter, "municipality"</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
	War II—Definitions).	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 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	
	RCW 43.19.691 (State Government, Executive, Dept. of General	Municipality has the meaning provided in RCW	

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TERM	SOURCE	DEFINITION	COMMENTARY
	Administration, Municipalities – Energy audits and efficiency).	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.”	

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TERM	SOURCE	DEFINITION	COMMENTARY
XIV. 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....”	
	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	

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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 43.250.020 (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.”	

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TERM	SOURCE	DEFINITION	COMMENTARY
XV. 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.	
	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.	

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TERM	SOURCE	DEFINITION	COMMENTARY
	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 Treatment –Pilot	"Public agency" means any evaluation and treatment facility or institution, or	

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TERM	SOURCE	DEFINITION	COMMENTARY
	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,	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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> <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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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>	

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TERM	SOURCE	DEFINITION	COMMENTARY
XVI. 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>	"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>RCW 60.28.011 (Liens, Lien for Labor, materials, taxes on public works, Definitions).</p>	"Public body" means the state, or a county, city, town, district, board, or other public body.	
	<p>RCW 79A.25.010 (Public Recreational Lands, Recreation and Conservation Funding Board, Definitions).</p>	"Public body" means any county, city, town, port district, park and recreation 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	

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TERM	SOURCE	DEFINITION	COMMENTARY
XVII. 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.
	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).	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.	
	RCW 35.82.030 (Cities and Towns, Housing Authorities law, Creation of Housing authority).	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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		county.	
	RCW 35.82.070 (Cities and Towns, Housing Authorities law, Powers of Authority).	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,	
	RCW 43.163.020 (State government – executive, Economic Development Finance Authority, Economic development finance authority created — Membership).	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.	
	RCW 43.180.040 (State government – executive, Housing Finance Commission, Commission Created).	There is hereby established a public body corporate and politic, with perpetual corporate succession, to be known as the Washington state housing finance	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>commission. The commission is an instrumentality of the state exercising essential government functions and, for 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.</p>	
	<p>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).</p>	<p>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.</p>	
	<p>RCW 70.95N.280 (Public Health and Safety, Electronic Product Recycling, Materials management and financing</p>	<p>The Washington materials management and financing authority is established as a</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
	authority).	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.	
XVIII. 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 Bonds, Public Corporations – Limitations).	A public corporation established under the terms of this chapter constitutes an authority and an instrumentality (within the meaning of those terms in the regulations of the United States treasury and the	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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.</p>	
	<p>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).</p>	<p>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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		purpose quasi-municipal corporations have become known as "PDA's."	
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.03 (3rd ed. 2008).	<p>“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 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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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>	

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TERM	SOURCE	DEFINITION	COMMENTARY
<p>XIX. 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 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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		objective.”	
	EUGENE MCQUILLIN, THE LAW OF MUNICIPAL CORPORATIONS § 2.13 (3rd ed. 2008).	“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 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	
	QMC's referenced in the RCW:	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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		convention district –RCW 67.38.020 Local government –RCW 77.12.220 flood control zone districts – RCW 86.15.010.	
XX. 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	"Special district" means a municipal or quasi-municipal	

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TERM	SOURCE	DEFINITION	COMMENTARY
	Agreements, Definitions).	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.	
XXI. 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		<p>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.</p>	
	<p>RCW 36.93.020 (Counties, Local Governmental Organization – Boundaries – Review Boards, Definitions).</p>	<p>(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.</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
XXII. Taxing District			
	<p>Const. art. VII, § 2.</p> <p>Accord: RCW 35.57.010; RCW 36.73.040; RCW 36.100.010.</p>	<p>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.</p>	
	<p>RCW 39.89.020 (Public Contracts and Indebtedness, Community Revitalization Financing, Definitions).</p>	<p>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.</p>	
	<p>RCW 84.04.120 (Property Taxes, Definitions).</p>	<p>"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</p>	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		local property tax allocation revenues or other revenues from local public sources dedicated for local 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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 corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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>	
XXIII. 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	

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TERM	SOURCE	DEFINITION	COMMENTARY
		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.	